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Form 990-PF

## Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust  
Treated as a Private Foundation

2010

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2010, or tax year beginning 02-01-2010, and ending 01-31-2011

**G** Check all that apply  Initial return  Initial return of a former public charity  Final return  
 Amended return  Address change  Name change

Name of foundation  
DAVID AND MARY P RUSH EDUCATIONAL TRUST  
CO DENNIS BIEKER TRUSTEE

Number and street (or P O box number if mail is not delivered to street address) PO BOX 579

City or town, state, and ZIP code  
HAYS, KS 67601

**H** Check type of organization  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundation

**I** Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 4,668,870 **J** Accounting method  Cash  Accrual  
 Other (specify) (Part I, column (d) must be on cash basis.)

**A** Employer identification number

48-6243254

**B** Telephone number (see page 10 of the instructions)  
(785) 625-3537

**C** If exemption application is pending, check here    
**D** 1. Foreign organizations, check here    
2. Foreign organizations meeting the 85% test, check here and attach computation    
**E** If private foundation status was terminated under section 507(b)(1)(A), check here    
**F** If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

<b>Part I</b> Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>1</b> Contributions, gifts, grants, etc., received (attach schedule)					
<b>2</b> Check <input type="checkbox"/> <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B					
<b>3</b> Interest on savings and temporary cash investments		12,813	12,813		
<b>4</b> Dividends and interest from securities. . . . .		55,911	55,911		
<b>5a</b> Gross rents . . . . .		119,298	119,298		
<b>b</b> Net rental income or (loss) 95,673					
<b>6a</b> Net gain or (loss) from sale of assets not on line 10		-5,140			
<b>b</b> Gross sales price for all assets on line 6a 76,101					
<b>7</b> Capital gain net income (from Part IV, line 2) . . . . .					
<b>8</b> Net short-term capital gain . . . . .					
<b>9</b> Income modifications . . . . .					
<b>10a</b> Gross sales less returns and allowances					
<b>b</b> Less Cost of goods sold . . . . .					
<b>c</b> Gross profit or (loss) (attach schedule) . . . . .					
<b>11</b> Other income (attach schedule) . . . . .	<input checked="" type="checkbox"/>	180,438	164,438		
<b>12</b> <b>Total.</b> Add lines 1 through 11 . . . . .		363,320	352,460		
<b>13</b> Compensation of officers, directors, trustees, etc		22,020	15,414		6,606
<b>14</b> Other employee salaries and wages . . . . .					
<b>15</b> Pension plans, employee benefits . . . . .					
<b>16a</b> Legal fees (attach schedule) . . . . .	<input checked="" type="checkbox"/>	22,225	15,557		6,668
<b>b</b> Accounting fees (attach schedule) . . . . .	<input checked="" type="checkbox"/>	9,505	6,653		2,852
<b>c</b> Other professional fees (attach schedule) . . . . .	<input checked="" type="checkbox"/>	250	175		75
<b>17</b> Interest . . . . .					
<b>18</b> Taxes (attach schedule) (see page 14 of the instructions)	<input checked="" type="checkbox"/>	29,557	27,513		
<b>19</b> Depreciation (attach schedule) and depletion . . . . .	<input checked="" type="checkbox"/>	492	492		
<b>20</b> Occupancy . . . . .					
<b>21</b> Travel, conferences, and meetings . . . . .					
<b>22</b> Printing and publications . . . . .					
<b>23</b> Other expenses (attach schedule) . . . . .	<input checked="" type="checkbox"/>	29,021	27,927		1,094
<b>24</b> <b>Total operating and administrative expenses.</b>					
Add lines 13 through 23 . . . . .		113,070	93,731		17,295
<b>25</b> Contributions, gifts, grants paid. . . . .		248,000			248,000
<b>26</b> <b>Total expenses and disbursements.</b> Add lines 24 and 25		361,070	93,731		265,295
<b>27</b> Subtract line 26 from line 12					
<b>a</b> <b>Excess of revenue over expenses and disbursements</b>		2,250			
<b>b</b> <b>Net investment income</b> (if negative, enter -0-) . . . . .			258,729		
<b>c</b> <b>Adjusted net income</b> (if negative, enter -0-) . . . . .					

<b>Part II</b> <b>Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions )	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>					
1	Cash—non-interest-bearing . . . . .		43,598	73,320	73,320
2	Savings and temporary cash investments . . . . .		873,725	858,980	858,980
3	Accounts receivable ► <u>33,612</u>				
	Less allowance for doubtful accounts ► _____		38,941	33,612	33,612
4	Pledges receivable ► _____				
	Less allowance for doubtful accounts ► _____				
5	Grants receivable . . . . .				
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions) . . . . .				
7	Other notes and loans receivable (attach schedule) ► _____				
	Less allowance for doubtful accounts ► _____				
8	Inventories for sale or use . . . . .		48,520	41,574	41,574
9	Prepaid expenses and deferred charges . . . . .				
10a	Investments—U S and state government obligations (attach schedule)				
b	Investments—corporate stock (attach schedule) . . . . .		1,586,230	1,600,935	1,574,563
c	Investments—corporate bonds (attach schedule) . . . . .				
11	Investments—land, buildings, and equipment basis ► _____				
	Less accumulated depreciation (attach schedule) ► _____				
12	Investments—mortgage loans . . . . .				
13	Investments—other (attach schedule) . . . . .		16,640	14,400	531,471
14	Land, buildings, and equipment basis ► <u>1,406,251</u>				
	Less accumulated depreciation (attach schedule) ► <u>3,134</u>		1,403,609	1,403,117	1,554,125
15	Other assets (describe ► _____)				
16	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)				
			4,012,488	4,027,163	4,668,870
<b>Liabilities</b>					
17	Accounts payable and accrued expenses . . . . .				
18	Grants payable . . . . .		13,951	26,376	
19	Deferred revenue . . . . .				
20	Loans from officers, directors, trustees, and other disqualified persons				
21	Mortgages and other notes payable (attach schedule) . . . . .				
22	Other liabilities (describe ► _____)				
23	<b>Total liabilities</b> (add lines 17 through 22) . . . . .				
	13,951	26,376			
<b>Net Assets or Fund Balances</b>					
24	Unrestricted . . . . .				
25	Temporarily restricted . . . . .				
26	Permanently restricted . . . . .				
	Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
27	Capital stock, trust principal, or current funds . . . . .				
28	Paid-in or capital surplus, or land, bldg , and equipment fund		3,174,200	3,168,257	
29	Retained earnings, accumulated income, endowment, or other funds				
30	<b>Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .		824,337	832,530	
31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .				
			3,998,537	4,000,787	
			4,012,488	4,027,163	

**Part III** **Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return) . . . . .		1	3,998,537
2	Enter amount from Part I, line 27a . . . . .		2	2,250
3	Other increases not included in line 2 (itemize) ► _____		3	
4	Add lines 1, 2, and 3 . . . . .		4	4,000,787
5	Decreases not included in line 2 (itemize) ► _____		5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .		6	4,000,787

**Part IV Capital Gains and Losses for Tax on Investment Income**

<b>(a)</b> List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)	<b>(b)</b> How acquired P—Purchase D—Donation	<b>(c)</b> Date acquired (mo., day, yr.)	<b>(d)</b> Date sold (mo., day, yr.)
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<b>1a</b> See Additional Data Table			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>(e)</b> Gross sales price	<b>(f)</b> Depreciation allowed (or allowable)	<b>(g)</b> Cost or other basis plus expense of sale	<b>(h)</b> Gain or (loss) (e) plus (f) minus (g)
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<b>a</b> See Additional Data Table			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			<b>(l)</b> Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
<b>(i)</b> FMV as of 12/31/69	<b>(j)</b> Adjusted basis as of 12/31/69	<b>(k)</b> Excess of col (i) over col (j), if any	

<b>a</b> See Additional Data Table			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>2</b> Capital gain net income or (net capital loss)	<b>(l)</b> Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	<b>2</b>	-5,140
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)		<b>3</b>	-1,321

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

 Yes  No

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

<b>(a)</b> Base period years Calendar year (or tax year beginning in)	<b>(b)</b> Adjusted qualifying distributions	<b>(c)</b> Net value of noncharitable-use assets	<b>(d)</b> Distribution ratio (col (b) divided by col (c))
2009	256,754	4,176,170	0 06148
2008	221,502	4,233,144	0 05233
2007	190,160	4,427,769	0 04295
2006	183,415	4,280,095	0 04285
2005	157,608	3,320,711	0 04746

<b>2</b> <b>Total</b> of line 1, column (d).	<b>2</b>	0 24707
<b>3</b> Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	<b>3</b>	0 04941
<b>4</b> Enter the net value of noncharitable-use assets for 2010 from Part X, line 5.	<b>4</b>	4,431,016
<b>5</b> Multiply line 4 by line 3.	<b>5</b>	218,954
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b).	<b>6</b>	2,587
<b>7</b> Add lines 5 and 6.	<b>7</b>	221,541
<b>8</b> Enter qualifying distributions from Part XII, line 4.	<b>8</b>	265,295

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here <input checked="" type="checkbox"/> and enter "N/A" on line 1	1	2,587
Date of ruling or determination letter _____ <b>(attach copy of letter if necessary—see instructions)</b>			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b . . . . .		
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2. . . . .	3	2,587
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0- . . . . .	5	2,587
6	<b>Credits/Payments</b>		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	3,280
b	Exempt foreign organizations—tax withheld at source . . . . .	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld . . . . .	6d	
7	Total credits and payments Add lines 6a through 6d. . . . .	7	3,280
8	Enter any <b>penalty</b> for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached <input checked="" type="checkbox"/>	8	
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	9	
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	10	693
11	Enter the amount of line 10 to be <b>Credited to 2011 estimated tax</b> <input checked="" type="checkbox"/> 693 <b>Refunded</b> <input checked="" type="checkbox"/> 11	11	

**Part VII-A Statements Regarding Activities**

		<b>Yes</b>	<b>No</b>
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? . . . . .	1a	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . . . .	1b	No
<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>			
c	Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .	1c	No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input checked="" type="checkbox"/> \$ _____ (2) On foundation managers <input checked="" type="checkbox"/> \$ _____		
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input checked="" type="checkbox"/> \$ _____		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . <i>If "Yes," attach a detailed description of the activities.</i>	2	No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3	No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .	4a	No
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	4b	No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . <i>If "Yes," attach the statement required by General Instruction T.</i>	5	No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .	6	Yes
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	7	Yes
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input checked="" type="checkbox"/> KS		
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>	9	No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	10	No

**Part VII-A Statements Regarding Activities (continued)**

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions). . . . .	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? . . . . .	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? . . . . .	13	Yes	
Website address ► N/A				
14	The books are in care of ► DENNIS BIEKER	Telephone no ► (785) 625-3537		
	Located at ► 111 WEST 13TH STREET HAYS KS	ZIP +4 ► 67601		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —Check here . . . . . ►	15		
	and enter the amount of tax-exempt interest received or accrued during the year . . . . . ►			
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . .	16		No
See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ►				

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.	Yes	No
1a	During the year did the foundation (either directly or indirectly)		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ► Yes <input checked="" type="checkbox"/> No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . . ► Yes <input checked="" type="checkbox"/> No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ► Yes <input checked="" type="checkbox"/> No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ► Yes <input checked="" type="checkbox"/> No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . . ► Yes <input checked="" type="checkbox"/> No		
	(6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). . . . . ► Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? . . . . .	1b	No
	Organizations relying on a current notice regarding disaster assistance check here. . . . . ►		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010? . . . . .	1c	No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? . . . . . ► Yes <input checked="" type="checkbox"/> No		
	If "Yes," list the years ► 20____, 20____, 20____, 20____		
b	Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement—see page 20 of the instructions) . . . . .	2b	No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . . ► Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010). . . . .	3b	No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .	4a	No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010? . . . . .	4b	No

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**

5a	During the year did the foundation pay or incur any amount to			
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions). . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 5a(1)–(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here. . . . .	<input checked="" type="checkbox"/>	5b	No
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If "Yes," attach the statement required by Regulations section 53.4945–5(d).				
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6b	No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .			
If "Yes" to 6b, file Form 8870.				
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		7b	No
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? . . . . .			

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation <b>(If not paid, enter -0-)</b>	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DENNIS BIEKER	Trustee 2 00	7,340		
PO BOX 579 HAYS, KS 67601				
BRAD TREXLER	Trustee 2 00	7,340		
2977 US HWY 283 HILL CITY, KS 67642				
KEITH RILEY	Trustee 2 00	7,340		
414 N 12TH AVE HILL CITY, KS 67642				

**2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
<b>Total number of other employees paid over \$50,000.</b>			<input checked="" type="checkbox"/>	

**Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**

**3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE"**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

## **Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

1	
2	
3	
4	

**Part IX-B Summary of Program-Related Investments** (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

1	
2	
All other program-related investments See page 24 of the instructions	
3	

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities. . . . .	1a	2,221,294
b	Average of monthly cash balances. . . . .	1b	147,768
c	Fair market value of all other assets (see page 24 of the instructions). . . . .	1c	2,129,431
d	<b>Total</b> (add lines 1a, b, and c). . . . .	1d	4,498,493
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	1e	0
2	Acquisition indebtedness applicable to line 1 assets. . . . .	2	
3	Subtract line 2 from line 1d. . . . .	3	4,498,493
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions). . . . .	4	67,477
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	5	4,431,016
6	<b>Minimum investment return.</b> Enter 5% of line 5. . . . .	6	221,551

**Part XI Distributable Amount** (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here  and do not complete this part.)

1	Minimum investment return from Part X, line 6. . . . .	1	221,551
2a	Tax on investment income for 2010 from Part VI, line 5. . . . .	2a	2,587
b	Income tax for 2010 (This does not include the tax from Part VI ). . . . .	2b	
c	Add lines 2a and 2b. . . . .	2c	2,587
3	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	3	218,964
4	Recoveries of amounts treated as qualifying distributions. . . . .	4	16,000
5	Add lines 3 and 4. . . . .	5	234,964
6	Deduction from distributable amount (see page 25 of the instructions). . . . .	6	
7	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	7	234,964

**Part XII Qualifying Distributions** (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26. . . . .	1a	265,295
b	Program-related investments—total from Part IX-B. . . . .	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .	2	
3	Amounts set aside for specific charitable projects that satisfy the	3a	
a	Suitability test (prior IRS approval required). . . . .	3b	
b	Cash distribution test (attach the required schedule). . . . .	4	265,295
4	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	5	
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions). . . . .	6	2,587
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .	6	262,708

**Note:** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

**Part XIII Undistributed Income** (see page 26 of the instructions)

	<b>(a) Corpus</b>	<b>(b) Years prior to 2009</b>	<b>(c) 2009</b>	<b>(d) 2010</b>
<b>1</b> Distributable amount for 2010 from Part XI, line 7				234,964
<b>2</b> Undistributed income, if any, as of the end of 2010				
<b>a</b> Enter amount for 2009 only. . . . .			154,154	
<b>b</b> Total for prior years 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2010				
<b>a</b> From 2005. . . . .				
<b>b</b> From 2006. . . . .				
<b>c</b> From 2007. . . . .				
<b>d</b> From 2008. . . . .				
<b>e</b> From 2009. . . . .				
<b>f Total</b> of lines 3a through e. . . . .				
<b>4</b> Qualifying distributions for 2010 from Part XII, line 4 ► \$ _____ 265,295				
<b>a</b> Applied to 2009, but not more than line 2a			154,154	
<b>b</b> Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
<b>c</b> Treated as distributions out of corpus (Election required—see page 26 of the instructions). . . . .	0			
<b>d</b> Applied to 2010 distributable amount. . . . .				111,141
<b>e</b> Remaining amount distributed out of corpus				
<b>5</b> Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> <b>Enter the net total of each column as indicated below:</b>				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5				
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b. . . . .				
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed. . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . . . .				
<b>e</b> Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions . . . . .				
<b>f</b> Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011. . . . .				123,823
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions) . . . . .				
<b>8</b> Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions) . . . . .				
<b>9</b> <b>Excess distributions carryover to 2011.</b> Subtract lines 7 and 8 from line 6a . . . . .				
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2006. . . . .				
<b>b</b> Excess from 2007. . . . .				
<b>c</b> Excess from 2008. . . . .				
<b>d</b> Excess from 2009. . . . .				
<b>e</b> Excess from 2010. . . . .				

**Part XIV Private Operating Foundations** (see page 27 of the instructions and Part VII-A, question 9)

1a	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling. <input type="text"/>			
b	Check box to indicate whether the organization is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)			
2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.			
b	85% of line 2a.			
c	Qualifying distributions from Part XII, line 4 for each year listed.			
d	Amounts included in line 2c not used directly for active conduct of exempt activities.			
e	Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c.			
3	Complete 3a, b, or c for the alternative test relied upon			
a	"Assets" alternative test—enter			
(1)	Value of all assets.			
(2)	Value of assets qualifying under section 4942(j)(3)(B)(i).			
b	"Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.			
c	"Support" alternative test—enter			
(1)	Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).			
(2)	Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).			
(3)	Largest amount of support from an exempt organization			
(4)	Gross investment income			

**Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)****1 Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed

DAVID AND MARY P RUSH EDUCATIONAL TRUST  
PO BOX 579  
HAYS, KS 67601  
(785) 625-3537

b The form in which applications should be submitted and information and materials they should include

DAVID AND MARY P RUSH EDUCATIONAL TRUST SCHOLARSHIP AND GRANT APPLICATION

c Any submission deadlines

MAY 1

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

GRADUATE OF GRAHAM CO, KS HS, FULL-TIME STUDENT, HIGH SCHOOL AND COMMUNITY INVOLVEMENT, 2.0 GPA OR ABOVE AND FINANCIAL NEED

**Part XV Supplementary Information (continued)****3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b> See Additional Data Table				
<b>Total</b> . . . . .			► 3a	248,000
<b>b Approved for future payment</b>				
<b>Total</b> . . . . .			► 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions )
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
<b>1</b> Program service revenue						
<b>a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b>						
<b>g</b> Fees and contracts from government agencies						
<b>2</b> Membership dues and assessments. . . . .						
<b>3</b> Interest on savings and temporary cash investments				14	12,813	
<b>4</b> Dividends and interest from securities. . . . .				14	55,911	
<b>5</b> Net rental income or (loss) from real estate						
<b>a</b> Debt-financed property. . . . .						
<b>b</b> Not debt-financed property. . . . .				16	95,673	
<b>6</b> Net rental income or (loss) from personal property						
<b>7</b> Other investment income. . . . .						
<b>8</b> Gain or (loss) from sales of assets other than inventory				18	-5,140	
<b>9</b> Net income or (loss) from special events						
<b>10</b> Gross profit or (loss) from sales of inventory. . . . .						
<b>11</b> Other revenue <b>a</b> REFUNDED SCHOLARSHIP						16,000
<b>b</b> OIL ROYALTY				15	164,438	
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>12</b> Subtotal Add columns (b), (d), and (e). . . . .					323,695	16,000
<b>13</b> Total. Add line 12, columns (b), (d), and (e). . . . .					13	339,695

**Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes**

**Part XVII** **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

**a Transfers from the reporting foundation to a noncharitable exempt organization or**

(1) Cash.

**(2) Other assets.**

### Other transactions

**(1) Sales of assets to a noncharitable exempt organization. . .**

**(2) Purchases of assets from a noncharitable exempt**

**(3) Rental of facilities, equipment,**

#### (4) Reimbursement arrangement

**(8) Performance of services or membership or fundraising solicitations.**

	Yes	No
1a(1)		No
1a(2)		No
1b(1)		No
1b(2)		No
1b(3)		No
1b(4)		No
1b(5)		No
1b(6)		No
1c		No

**(a) Line No** | **(b) Amount involved** | **(c) Name of noncharitable exempt organization** | **(d) Description of transfers, transactions, and sharing arrangements**

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations?

described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527.  Yes  No

**b** If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.</p>		
<p>*****</p>	<p>2011-03-25</p>	<p>*****</p>
<p>Signature of officer or trustee</p>	<p>Date</p>	<p>Title</p>
<p>Preparer's Signature</p>	<p>Date</p>	<p>Check if self-employed <input type="checkbox"/></p>
<p>Paid Preparer's Use Only</p>	<p>PTIN</p>	
<p>Firm's name</p>	<p>Kathryn J Mitchell</p>	<p>Brungardt Hower</p>
<p>Firm's address</p>	<p>Ward Elliott Pfeifer LC</p>	<p>Phone no (785) 628-8238</p>
<p>►</p>	<p>►</p>	<p>►</p>
<p>►</p>	<p>►</p>	<p>►</p>

Sign Here

Form 4562

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No 1545-0172

2010

Department of the Treasury  
Internal Revenue Service (99)

► See separate instructions. ► Attach to your tax return.

Attachment  
Sequence No 67

Name(s) shown on return DAVID AND MARY P RUSH EDUCATIONAL TRUST CO DENNIS BIEKER TRUSTEE	Business or activity to which this form relates Rental activity - FARM RENTAL, GRAHAM CO	Identifying number 48-6243254
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**Part I Election To Expense Certain Property Under Section 179***Note: If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	\$ 500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$ 2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the <b>smaller</b> of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 11 ►	13	

*Note: Do not use Part II or Part III below for listed property. Instead, use Part V.***Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	492

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►		

**Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

<b>Part IV Summary (see instructions)</b>						
21 Listed property Enter amount from line 28					21	
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions					22	492
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs				23		

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution:** See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation/deduction	(i) Elected section 179 cost

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**

		%						
		%						
		%						

**26** Property used more than 50% in a qualified business use

		%						
		%						
		%						

**27** Property used 50% or less in a qualified business use

		%				S/L -		
		%				S/L -		
		%				S/L -		

**28** Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28**

**29** Add amounts in column (i), line 26 Enter here and on line 7, page 1 **29**

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6						
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<b>Yes</b>	<b>No</b>
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year

**42** A amortization of costs that begins during your 2010 tax year (see instructions)

**43** A amortization of costs that began before your 2010 tax year **43**

**44** Total. Add amounts in column (f) See the instructions for where to report **44**

## TY 2010 Accounting Fees Schedule

**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST

CO DENNIS BIEKER TRUSTEE

**EIN:** 48-6243254

**Software ID:** 10000105

**Software Version:** 2010v3.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BRUNGARDT HOWER CPA'S	9,505	6,653	0	2,852

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

## TY 2010 Depreciation Schedule

**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST

CO DENNIS BIEKER TRUSTEE

**EIN:** 48-6243254

**Software ID:** 10000105

**Software Version:** 2010v3.2

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
WATER WELL	2005-04-01	4,208	1,357	91	15 0000	281	281		
FENCING	2003-12-24	3,161	1,288	91	15 0000	211	211		

**TY 2010 Investments Corporate  
Stock Schedule**

**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST  
CO DENNIS BIEKER TRUSTEE

**EIN:** 48-6243254

**Software ID:** 10000105

**Software Version:** 2010v3.2

<b>Name of Stock</b>	<b>End of Year Book Value</b>	<b>End of Year Fair Market Value</b>
DREYFUS APPRECIATION FUND INC	16,710	19,629
SENTINEL MUTUAL FUNDS SMALL COMPANY CL I	7,514	9,614
BLAIR WILLIAM FDS INTL GROWTH FUND CL I	19,808	22,771
INCOME FUND OF AMERICA CL A	55,315	75,144
PIMCO FDS PAC INVT MGMT INSTL CL	6,895	8,251
MORGAN STANLEY INSTL FD MID CAP CL I	7,597	10,600
BLACKROCK FUNDS LARGE CAP FD INSTL CL		
AIM GLOBAL REAL ESTATE FD CL Y	4,501	4,999
SECURITY EQUITY FD MIDCAP GROWTH	9,601	13,067
T ROWE PRICE MID-CAP GROWTH FD	5,072	8,242
TOUCHSTONE LARGE CAP GROWTH FD	9,953	13,057
WELLS FARGO FDS TR SMALL CAP GROWTH	6,103	9,952
DELAWARE GROUP ADVISER FDS INC US GRWTH	10,582	15,860
RS INVESTMENT FUNDS EMERGING MARKETS	4,880	9,729
JOHN HANCOCK CLASSIC VALUE FUND CL I	9,849	13,207
HARBOR INTERNATIONAL INSTL CLASS	17,390	23,636
OPPENHEIMER INTERNATIONAL GROWTH FD	6,472	7,441
CAPITAL INCOME BUILDER FUND CL A	199,477	170,914
CAPITAL INCOME BUILDER FUND CL C	94,905	81,062
GROWTH FUND OF AMERICA CL A	102,294	104,546
PIONEER SER TR IV CLASSIC BAL CL C	91,852	93,438
JOHN HANCOCK PFD INCOME FUND 3	22,941	15,980
HANCOCK JOHN INCOME SECS TR SBI	26,396	25,650
QUANTITATIVE GROUP FDS FOREIGN VALUE FD		
DWS DREMAN SMALL CAP VALUE CLASS SS	15,625	18,976
THORNBURG INVT TR INVT INC BUILDING FD C	209,843	201,751
CAMBIAR OPPORTUNITY FD	16,064	16,763
LEGG MASON VALUE TRT/TR INC	13,013	7,710
ARTIO GLOBAL INVT INTL EQUITY CL I	25,407	19,630
HOTCHKIS & WILEY FDS MIDCAP VALUE	3,343	5,536

<b>Name of Stock</b>	<b>End of Year Book Value</b>	<b>End of Year Fair Market Value</b>
WASHINGTON MUTUAL CL A	130,003	121,045
WASHINGTON MUTUAL CL C	77,251	81,303
PIMCO CORPORATE OPPORTUNITY FUND	49,820	63,327
NUVEEN MULTI STRATEGY INCOME & GROWTH	72,453	40,212
INCOME FUND OF AMERICA CLASS C	201,944	208,185
FLAHERTY & CRUMRINE PFD INC & OPP FUND	24,999	17,405
FLAHERTY & CRUMRINE PFD INCOME FUND	25,063	15,931

## TY 2010 Investments - Other Schedule

**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST  
CO DENNIS BIEKER TRUSTEE

**EIN:** 48-6243254

**Software ID:** 10000105

**Software Version:** 2010v3.2

<b>Category/ Item</b>	<b>Listed at Cost or FMV</b>	<b>Book Value</b>	<b>End of Year Fair Market Value</b>
MINERAL INTERESTS, NONPRODUCING	AT COST	14,400	84,774
MINERAL INTERESTS, PRODUCING	AT COST		446,697

**TY 2010 Land, Etc. Schedule****Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST

CO DENNIS BIEKER TRUSTEE

**EIN:** 48-6243254**Software ID:** 10000105**Software Version:** 2010v3.2

<b>Category / Item</b>	<b>Cost / Other Basis</b>	<b>Accumulated Depreciation</b>	<b>Book Value</b>	<b>End of Year Fair Market Value</b>
Land	1,398,882		1,398,882	1,546,756
Improvements	7,369	3,134	4,235	7,369

## TY 2010 Legal Fees Schedule

**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST  
CO DENNIS BIEKER TRUSTEE

**EIN:** 48-6243254

**Software ID:** 10000105

**Software Version:** 2010v3.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
DREILING BIEKER & HOFFMAN, ATTORNEYS	22,225	15,557	0	6,668

## TY 2010 Other Assets Schedule

**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST

CO DENNIS BIEKER TRUSTEE

**EIN:** 48-6243254

**Software ID:** 10000105

**Software Version:** 2010v3.2

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
COOP PATRONAGE ACCOUNT	1,225	1,225	1,225

## TY 2010 Other Expenses Schedule

**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST

CO DENNIS BIEKER TRUSTEE

**EIN:** 48-6243254

**Software ID:** 10000105

**Software Version:** 2010v3.2

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Rental Expenses	23,133	23,133		
MISCELLANEOUS ADMIN COSTS	3,648	2,554		1,094
COST DEPLETION-ROYALTIES	2,240	2,240		

## TY 2010 Other Income Schedule

**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST

CO DENNIS BIEKER TRUSTEE

**EIN:** 48-6243254

**Software ID:** 10000105

**Software Version:** 2010v3.2

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
REFUNDED SCHOLARSHIP	16,000		
OIL ROYALTY	164,438	164,438	

## TY 2010 Other Professional Fees Schedule

**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST

CO DENNIS BIEKER TRUSTEE

**EIN:** 48-6243254

**Software ID:** 10000105

**Software Version:** 2010v3.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
JOHN BIRD, GDN AD LITEM FEE	250	175	0	75

## TY 2010 Taxes Schedule

**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST

CO DENNIS BIEKER TRUSTEE

**EIN:** 48-6243254

**Software ID:** 10000105

**Software Version:** 2010v3.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PROPERTY TAXES	21,344	21,344		
PRODUCTION TAX, OIL ROYALTY	6,169	6,169		
EXCISE TAXES	2,044			

## Additional Data

**Software ID:** 10000105  
**Software Version:** 2010v3.2  
**EIN:** 48-6243254  
**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST  
CO DENNIS BIEKER TRUSTEE

### Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

	<b>(a)</b> List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)	<b>(b)</b> How acquired P—Purchase D—Donation	<b>(c)</b> Date acquired (mo, day, yr)	<b>(d)</b> Date sold (mo, day, yr)
A	CAPITAL GAIN DISTRIBUTIONS-VSR	P	2001-01-01	2010-12-31
B	14 564 SHS Wells Fargo Fds Tr Small Cap Growth	P	2008-10-20	2010-08-24
C	256 975 SHS Touchstone Strategic Tr Large Cap Growth Fund Cl I	P	2008-10-20	2010-08-24
D	11 816 SHS T Rowe Price Mid-Cap Growth Fund	P	2008-10-20	2010-08-24
E	429 626 SHS Quantitative Group FDS foreign value Fund	P	2009-03-17	2010-08-26
F	382 269 SHS Quantitative Group FDS foreign value Fund	P	2009-12-15	2010-08-24
G	72 788 SHS Pimco Fds Pac Invt Mgmt Instl Cl	P	2009-09-16	2010-08-24
H	33 953 SHS Oppenheimer International Growth Fund Cl Y	P	2009-12-17	2010-08-26
I	779 589 SHS Oppenheimer International Growth Fund Cl Y	P	2008-10-21	2010-08-24
J	36 162 SHS Morgan Stanley Instl Fd Mid Cap Cl I	P	2009-09-16	2010-08-24
K	91 308 SHS Legg Mason Value Trt/ Tr Inc Nav Val Trust	P	2004-07-19	2010-08-24
L	257 247 SHS Hotchkis & Wiley FDS Midcap value fd cl I	P	2004-07-07	2010-08-24
M	303 105 SHS John Hancock Classic Value Fund Cl I	P	2008-10-21	2010-08-24
N	43 224 SHS RS Invt Tr Emerging Mkts Fd Cl Y	P	2008-10-21	2010-08-24
O	573 108 SHS Delaware Group Adviser Fds Inc US Growth	P	2008-10-21	2010-08-24
P	166 461 SHS Cambiar Opportunity FD	P	2006-11-20	2010-08-24
Q	89 404 SHS BlackRock Funds Large Cap Fd Instl Cl	P	2009-09-16	2010-08-26
R	1489 891 SHS BlackRock Funds Large Cap Fd Instl Cl	P	2009-09-16	2010-08-24
S	19 935 SHS AIM Global Real Estate Fd Cl Y	P	2009-09-17	2010-08-24
T	Sale of Easement to RVW - Nextech	P	2001-01-01	2010-05-03
U	52 543 SHS Delaware Group Advisor Fds Inc US Growth	P	2008-10-21	2010-07-09
V	881 83 SHS Goldman Sachs Tr Intl Sqaure MM Fd	P	2010-08-24	2010-10-08
W	569 8 SHS Goldman Sachs Tr Intl Sqaure MM Fd	P	2008-10-21	2010-04-09
X	1 06 SHS Delaware Group Advisor Fds Inc US Growth	P	2008-10-21	2010-04-09

**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h**

	<b>(e) Gross sales price</b>	<b>(f) Depreciation allowed (or allowable)</b>	<b>(g) Cost or other basis plus expense of sale</b>	<b>(h) Gain or (loss) (e) plus (f) minus (g)</b>
A	803			803
B	156		118	38
C	4,978		4,641	337
D	565		451	114
E	4,868		8,641	-3,773
F	4,333		4,764	-431
G	559		574	-15
H	797		825	-28
I	18,313		14,109	4,204
J	1,086		977	109
K	3,509		7,111	-3,602
L	4,625		8,215	-3,590
M	4,171		3,734	437
N	1,000		543	457
O	6,980		5,571	1,409
P	2,402		3,356	-954
Q	819		880	-61
R	13,677		14,569	-892
S	186		189	-3
T	160			160
U	648		511	137
V	882		882	
W	570		570	
X	14		10	4

**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - I**

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
A			803
B			38
C			337
D			114
E			-3,773
F			-431
G			-15
H			-28
I			4,204
J			109
K			-3,602
L			-3,590
M			437
N			457
O			1,409
P			-954
Q			-61
R			-892
S			-3
T			160
U			137
V			
W			
X			4

## Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
UNIVERSITY OF NEBRASKA 3835 HOLDREGE ST LINCOLN, NE 68583	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
OKLAHOMA STATE UNIVERSITY 119 STUDENT UNION STILLWATER, OK 74078	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
BODY AND SOUL THEAPEUTIC MASSAGE 353 N HILLSIDE WICHITA, KS 67214	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,000
BUTLER COMMUNITY COLLEGE 901 S HAVERHILL RD EL DORADO, KS 67042	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,000
TEXAS TECH UNIVERSITY 2500 BROADWAY LUBBOCK, TX 79409	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	3,500
DODGE CITY COMMUNITY COLLEGE 2501 N 14TH AVE DODGE CITY, KS 67801	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	3,500
GARDEN CITY COMMUNITY COLLEGE 801 CAMPUS DR GARDEN CITY, KS 67846	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
NORTH CENTRAL UNIVERSITY 910 ELLIOT AVENUE MINNEAPOLIS, MN 55404	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	3,500
STERLING COLLEGE 125 W COOPER STERLING, KS 67579	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	6,500
CLOUD COUNTY COMMUNITY COLLEGE 2221 CAMPUS DRIVE CONCORDIA, KS 66901	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
HAYS ACADEMY OF HAIR DESIGN 1214 E 27TH ST HAYS, KS 67601	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
MANHATTAN CHRISTIAN COLLEGE 1415 ANDERSON AVE MANHATTAN, KS 66502	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	3,000
NC KS TECHNICAL INSTITUTE 2205 WHEATLAND AVE HAYS, KS 67601	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	6,000
PITTSBURG STATE UNIVERSITY 1701 SOUTH BROADWAY PITTSBURG, KS 66762	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	10,500
MCPHERSON COLLEGE 1600 E EUCLID MCPHERSON, KS 67460	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	9,500
<b>Total . . . . .</b>			<b>► 3a</b>	<b>248,000</b>

## Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
BETHANY COLLEGE 335 E SWENSSON ST LINDSBORG, KS 67456	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	8,000
NW KANSAS TECHNICAL INSTITUTE 1209 HARRISON ST GOODLAND, KS 67735	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,000
COLBY COMMUNITY COLLEGE 1255 S RANGE AVE COLBY, KS 67701	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	6,000
HUTCHINSON COMMUNITY COLLEGE 1300 NORTH PLUM HUTCHINSON, KS 67501	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,000
KANSAS WESLEYAN UNIVERSITY 100 E CLAFLIN AVE SALINA, KS 67401	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	7,000
KANSAS STATE UNIVERSITY 118 ANDERSON HALL MANHATTAN, KS 66506	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	65,000
UNIVERSITY OF KANSAS 1450 JAYHAWK BLVD LAWRENCE, KS 66045	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	20,500
FORT HAYS STATE UNIVERSITY 600 PARK STREET HAYS, KS 67601	NONE	501C3	SELECTED SCHOLARSHIP RECIPIENT AWARD	67,500
<b>Total . . . . .</b>			► 3a	248,000