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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2011

For calendar year 2011, or tax year beginning 01-01-2011 , and ending 12-31-2011

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
BROWN MEMORIAL FOUNDATION
409 N W 3RD STREET SUITE A

A Employer identification number
48-0573809

Number and street (or P O box number if mail is not delivered to street address) PO BOX 187 | Room/suite

B Telephone number (see page 10 of the instructions)
(785) 263-2351

City or town, state, and ZIP code
ABILENE, KS 674100187

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 ▶ ☐

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)* ▶$ 23,716,149

J Accounting method ☑ Cash ☐ Accrual
☐ Other (specify) _
(Part I, column (d) must be on cash basis.)

Part I **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)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	12,849			
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	19,517	19,517	19,517	
	4	Dividends and interest from securities	670,806	670,806	670,806	
	5a	Gross rents	16,063	16,063	16,063	
	b	Net rental income or (loss) 11,166				
	6a	Net gain or (loss) from sale of assets not on line 10	1,093,896			
	b	Gross sales price for all assets on line 6a 1,516,658				
	7	Capital gain net income (from Part IV, line 2)		1,060,757		
	8	Net short-term capital gain			0	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	192,485	0	192,485	
	12	**Total.** Add lines 1 through 11	2,005,616	1,767,143	898,871	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	67,524	6,753	6,752	54,019
	14	Other employee salaries and wages	3,524	352	352	2,820
	15	Pension plans, employee benefits	2,035	204	204	1,627
	16a	Legal fees (attach schedule)	571	57	57	457
	b	Accounting fees (attach schedule)	12,620	1,262	1,262	10,096
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	17,409	244	244	1,956
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy	4,897	4,897	4,897	0
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	685,649	2,697	181,051	501,901
	24	**Total operating and administrative expenses.** Add lines 13 through 23	794,229	16,466	194,819	572,876
	25	Contributions, gifts, grants paid	21,245			21,245
	26	**Total expenses and disbursements.** Add lines 24 and 25	815,474	16,466	194,819	594,121
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	1,190,142			
	b	**Net investment income** (if negative, enter -0-)		1,750,677		
	c	**Adjusted net income** (if negative, enter -0-)			704,052	

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1 Cash—non-interest-bearing	2,596	2,447	2,447
	2 Savings and temporary cash investments	474,924	412,513	412,513
	3 Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
	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			
	9 Prepaid expenses and deferred charges			
	10a Investments—U S and state government obligations (attach schedule)	156,655	156,655	171,561
	b Investments—corporate stock (attach schedule)	1,295,366	2,490,151	10,072,774
	c Investments—corporate bonds (attach schedule)	6,991,631	6,903,758	7,460,004
	11 Investments—land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)			
	14 Land, buildings, and equipment basis ▶ 1,678,540			
	Less accumulated depreciation (attach schedule) ▶	1,521,782	1,678,540	5,595,780
	15 Other assets (describe ▶)	12,696	1,070	1,070
	16 **Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	10,455,650	11,645,134	23,716,149
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	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 ▶)	4,983	4,325	
	23 **Total liabilities** (add lines 17 through 22)	4,983	4,325	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here** ▶ ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☑ **and complete lines 27 through 31.**			
	27 Capital stock, trust principal, or current funds	6,688,532	6,688,532	
	28 Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29 Retained earnings, accumulated income, endowment, or other funds	3,762,135	4,952,277	
	30 **Total net assets or fund balances** (see page 17 of the instructions)	10,450,667	11,640,809	
	31 **Total liabilities and net assets/fund balances** (see page 17 of the instructions)	10,455,650	11,645,134	

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	10,450,667
2	Enter amount from Part I, line 27a	2	1,190,142
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	11,640,809
5	Decreases not included in line 2 (itemize) ▶	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	11,640,809

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) 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) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

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

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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	See Additional Data Table			
b				
c				
d				
e				

2	Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	1,060,757
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8		3	0

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2010	604,608	16,196,211	0 037330
2009	607,278	14,927,236	0 040683
2008	620,130	19,334,598	0 032074
2007	588,085	20,284,215	0 028992
2006	564,453	18,498,841	0 030513

2	**Total** of line 1, column (d).	2	0 169592
3	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	3	0 033918
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	17,361,784
5	Multiply line 4 by line 3.	5	588,877
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	17,507
7	Add lines 5 and 6.	7	606,384
8	Enter qualifying distributions from Part XII, line 4.	8	594,121

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 ▶ ☐ and enter "N/A" on line 1				
	Date of ruling or determination letter ______ **(attach copy of letter if necessary–see instructions)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	35,014
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	0
3	Add lines 1 and 2			3	35,014
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	35,014
6	Credits/Payments				
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	7,506		
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	7,506
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	27,508
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	
11	Enter the amount of line 10 to be **Credited to 2012 estimated tax** ▶	**Refunded** ▶		11	

Part VII-A Statements Regarding Activities

			Yes	No
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
	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.*			
c	Did the foundation file **Form 1120-POL** 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 ▶ $ 0 **(2)** On foundation managers ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	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? *If "Yes," attach a conformed copy of the changes*	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 **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	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? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ 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? *If "No," attach explanation*	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 2011 or the taxable year beginning in 2011 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9	Yes	
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	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 ▶WOODS DURHAM CHARTERED Telephone no ▶(785) 825-5494

Located at ▶1619 EAST IRON SALINA KS ZIP+4 ▶67401

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here . . . ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year . . . ▶ | 15 |

			Yes	No
16	At any time during calendar year 2011, 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 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 ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ 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 ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** 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 ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** 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		
	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 2011?	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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is **not** 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 **all** years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		
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 ☑ No			
b	If "Yes," did it have excess business holdings in 2011 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 2011.)*	3b		
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 2011?	4b		No

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

			Yes	No
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))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☑ Yes ☐ 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) ☐ Yes ☑ 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? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** 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)?	**5b**		**No**
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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? ☐ Yes ☐ 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? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		**No**
	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? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		

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 **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
See Additional Data Table				

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				
Total number of other employees paid over $50,000 ▶				0

Part VIII 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		
Total number of others receiving over $50,000 for professional services. . . . . ▶		0

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	Expenses
1 OPERATION AND MAINTENANCE OF BROWN MEMORIAL HOME FOR SENIOR CITIZENS THE HOME OFFERS ALL NECESSARY SERVICES FOR FULL PERMANENT CARE OF AMBULATORY AGED PERSONS WITHOUT RESPECT TO RELIGION, NATIONAL ORIGIN OR RACE THE HOME CAN ACCOMMODATE SOME 40 RESIDENTS AND GENERALLY ALL AVAILABLE RESIDENT ROOMS ARE OCCUPIED A NOMINAL MONTHLY CHARGE IS MADE TO EACH RESIDENT, WHILE THE SUBSTANTIAL AND REMAINDER COST OF OPERATING THE HOME IS BORNE BY THE FOUNDATION IN ITS CHARITABLE CAPACITY	363,630
2 OPERATION AND MAINTENANCE OF BROWN MEMORIAL PARK CONSISTING OF APPROXIMATELY 200 ACRES THE FACILITIES IN THE PARK,AVAILABLE WITHOUT CHARGE TO CHURCH GROUPS, CIVIC GROUPS AND THE PUBLIC IN GENERAL,INCLUDE PERMANENT RESTROOM BUILDINGS, SHELTER HOUSES, PICNIC TABLES, MASONRY OUTDOOR FIREPLACES, FRISBEE GOLF COURSE, NATURE TRAIL, EXPANSIVE GRASSY AREAS AND NUMEROUS TREES AND AN EXTENSIVE SYSTEM OF ROADS AND BRIDGES TWO HOMES ARE MAINTAINED IN ORDER THAT PERSONNEL OF THE FOUNDATION MAY LIVE ON THE PREMISES AS A MEANS OF FACILITATING THEIR WORK AS THERE IS NO ACCURATE METHOD FOR COUNTING PERSONS USING THE BROWN MEMORIAL PARK, IT IS ESTIMATED THAT 6,500 VISITORS USED THE FACILITIES DURING 2011	100,037
3 MAINTENANCE AND IMPROVEMENTS TO CAMP BROWN AND CAMP MARY DELL, CAMP BROWN IS A BOY SCOUT CAMP OPERATED BY THE CORONADO AREA COUNCIL OF THE BOY SCOUTS OF AMERICA SUBSTANTIAL CONTRIBUTIONS ARE MADE TO THE SCOUT CAMP IN A CONTINUING AND ONGOING PROGRAM OF MAINTENANCE AND IMPROVEMENTS THERE WERE 53 SEPARATE PROGRAMS AND 50 WEEKENDS OF USAGE AT THE CAMP FOR CAMPING AND TRAINING PURPOSES IT IS ESTIMATED THAT OVER 4,21 PARTICIPANTS USED THE CAMP DURING THE CURRENT YEAR CAMP MARY DELL OFFERS A WIDE RANGE OF CAMPING ACTIVITIES FOR GROUPS SUCH AS FAMILY GATHERINGS, WEEKEND RETREATS, MEN AND WOMEN'S GROUPS, BIBLE CAMPS, VACATION BIBLE SCHOOLS AND GROUP CAMPS TWENTY-NINE ORGANIZATIONS AND GROUPS MADE USE OF THE CAMP DURING 2011	16,660
4 THE FOUNDATION CARRIES ON A PROGRAM OF SCHOLARSHIP AID TO DESERVING STUDENTS TO ASSIST SUCH STUDENTS IN HIGHER EDUCATIONAL ACHIEVEMENTS THE SCHOLARSHIPS ARE AWARDED PRIMARILY ON THE BASIS OF NEED OTHER CONSIDERATIONS ARE SCHOLASTIC ABILITIY AND ACHIEVEMENT AS DETERMINED BY GRADES, RANK IN CLASS AND TEST SCORES THE STUDENT MUST BE A FULL-TIME ABILENE HIGH SCHOOL SENIOR IN GOOD STANDING, HAVING EVIDENCED GOOD MORAL CHARACTER AND CONFORMITY TO ACCEPTED DRESS, APPEARANCE AND SOCIAL CONDUCT DEMONSTRATIONS OF PROPER MOTIVATION AND CITIZENSHIP ARE FACTORS IN THE AWARD THE STUDENT MUST BE PLANNING TO ENTER AND ATTEND AN ACCREDITED KANSAS COLLEGE/UNIVERSITY OR VOCATIONAL SCHOOL	13,600

Part IX-B Summary of Program-Related Investments (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3. . . . . ▶	0

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	17,176,043
b	Average of monthly cash balances	1b	446,240
c	Fair market value of all other assets (see page 24 of the instructions)	1c	3,894
d	**Total** (add lines 1a, b, and c)	1d	17,626,177
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	0
3	Subtract line 2 from line 1d	3	17,626,177
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	264,393
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	17,361,784
6	**Minimum investment return.** Enter 5% of line 5	6	868,089

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	
2a	Tax on investment income for 2011 from Part VI, line 5 — 2a		
b	Income tax for 2011 (This does not include the tax from Part VI) — 2b		
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	

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	594,121
b	Program-related investments—total from Part IX-B	1b	0
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		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	594,121
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)	5	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	594,121

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)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only.				
b Total for prior years 20___ , 20___ , 20___				
3 Excess distributions carryover, if any, to 2011				
a From 2006.				
b From 2007.				
c From 2008.				
d From 2009.				
e From 2010.				
f **Total** of lines 3a through e.				
4 Qualifying distributions for 2011 from Part XII, line 4 ► $ ____________				
a Applied to 2010, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .				
d Applied to 2011 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2011 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c 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.				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .				
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				
7 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)				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 **Excess distributions carryover to 2012.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2007. . . .				
b Excess from 2008. . . .				
c Excess from 2009. . . .				
d Excess from 2010. . . .				
e Excess from 2011. . . .				

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 2011, enter the date of the ruling. . . . . . . ▶ 1974-06-26

b Check box to indicate whether the organization is a private operating foundation described in section ☑ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2011	**(b)** 2010	**(c)** 2009	**(d)** 2008	**(e) Total**
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	704,052	620,067	667,066	733,127	2,724,312
b 85% of line 2a	598,444	527,057	567,006	623,158	2,315,665
c Qualifying distributions from Part XII, line 4 for each year listed	594,121	612,067	614,013	620,130	2,440,331
d Amounts included in line 2c not used directly for active conduct of exempt activities	0	0	0	0	0
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c	594,121	612,067	614,013	620,130	2,440,331
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter **(1)** Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . .	578,726	539,874	497,575	644,487	2,260,662
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)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

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

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	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
a *Paid during the year*				
See Additional Data TableSee Additional Data Table				
Total . . . . ▶ **3a**				21,245
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income (See page 28 of the instructions)
1 Program service revenue					
a HOME REVENUE	623000				169,034
b PARK REVENUE	721210				11,652
c CAMP MARY DELL RESERVATIONS	721210				9,280
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	19,517	
4 Dividends and interest from securities			14	670,806	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property			16	11,166	
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory	110000	33,139	18	1,060,757	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a SALE OF HAY	110000	1,034			
b SCRAP METAL	110000	1,485			
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		35,658		1,762,246	189,966

13 Total. Add line 12, columns (b), (d), and (e) . . . 13 1,987,870

(See worksheet in line 13 instructions on page 28 to verify calculations)

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

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)
1A	HOME REVENUE IS THE NOMINAL CHARGE MADE TO BROWN MEMORIAL HOME
1A	RESIDENTS THE CHARGE COVERS ABOUT 35% OF THE OPERATING COSTS OF
1A	THE HOME (SEE "STATEMENT WITH RESPECT TO EXEMPT PURPOSES")
1B	PARK REVENUE IS DERIVED FROM THE SALE OF EXCESS BEEF CATTLE RAISED FOR
1B	USE BY THE BROWN MEMORIAL HOME,THE OPERATION OF WHICH IS THE PRINCIPAL
1B	CHARITABLE ACTIVITY OF THE FOUNDATION (SEE "STATEMENT WITH RESPECT
1B	TO EXEMPT PURPOSES")
1D	CAMP RESERVATIONS ARE THE MODEST CHARGES MADE TO ORGANIZATIONS
1D	AND GROUPS USING CAMP MARY DELL (SEE "STATEMENT WITH RESPECT TO
1D	EXEMPT PURPOSES")

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

			Yes	No
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 of			
	(1) Cash.	1a(1)		No
	(2) Other assets.	1a(2)		No
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
	(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
	(3) Rental of facilities, equipment, or other assets.	1b(3)		No
	(4) Reimbursement arrangements.	1b(4)		No
	(5) Loans or loan guarantees.	1b(5)		No
	(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(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

Sign Here

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

******	2012-06-13	******
Signature of officer or trustee	Date	Title

Paid Preparer's Use Only

Preparer's Signature KATHRYN S EDDY	Date	Check if self-employed ☐	PTIN P00142757
Firm's name WOODS & DURHAM CHTD		Firm's EIN 48-0928496	
Firm's address PO BOX 1516 SALINA, KS 674021516		Phone no (785) 825-5494	

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☑ No

Additional Data

Software ID:	
Software Version:	
EIN:	48-0573809
Name:	BROWN MEMORIAL FOUNDATION 409 N W 3RD STREET SUITE A

Form 990PF - Special Condition Description:

Special Condition Description

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

(a) 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)** How acquired P—Purchase D—Donation	**(c)** Date acquired (mo , day, yr)	**(d)** Date sold (mo , day, yr)
50,000 JP MORGAN CHASE	P	2007-05-06	2011-02-01
5,551SH EXXON MOBILE CORP	P	1999-02-17	2011-06-07
4,909SH UNION PACIFIC CORP	P	1966-12-28	2011-06-07
9,657SH PFIZER INC	P	2005-08-23	2011-06-08
600SH MOTORS LIQUIDATION	P	1966-05-12	2011-06-20
ALCOA BOND CALLED	P	2007-08-29	2011-06-28
BANK OF NEW YORK MELLON CORP	P	2008-01-18	2011-07-15
KINDER MORGAN LITIGATION SETTELMENT	P		2011-05-17
WESTERN UNION BOND	P	2009-01-26	2011-11-17
WILLIAMS COMMUNICATIONS	P	2001-02-09	2011-12-30

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

(e) Gross sales price	**(f)** Depreciation allowed (or allowable)	**(g)** Cost or other basis plus expense of sale	**(h)** Gain or (loss) (e) plus (f) minus (g)
50,000		51,793	-1,793
450,186		12,605	437,581
500,718		9,401	491,317
201,929		23,852	178,077
		19,426	-19,426
107,491		98,880	8,611
50,000		50,000	0
6,200			6,200
115,000		115,057	-57
		39,753	-39,753

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** 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	
			-1,793
			437,581
			491,317
			178,077
			-19,426
			8,611
			0
			6,200
			-57
			-39,753

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
PAUL J MARTIN 500 HILLSIDE ABILENE, KS 67410	TRUSTEE 1 00	1,800	0	0
CHARLES A NORMAN 1107 S KS HWY 4 HERINGTON, KS 67449	TRUSTEE 5 00	7,554	0	0
PHILIP J MULANAX 2828 INDY ROAD ABILENE, KS 67410	PRESIDENT, GENERAL MANAGER 25 00	30,840	0	0
KENNETH J WETZEL 1198 OLD 40 HWY ABILENE, KS 67410	TRUSTEE 1 00	1,800	0	0
WILLIAM H SEARS 907 N BUCKEYE ABILENE, KS 67410	TRUSTEE 1 00	1,800	0	0
MARK A GUILFOYLE 306 NW 2ND ABILENE, KS 67410	TRUSTEE 1 00	1,350	0	0
PEGGY J FLETCHER 1505 HICKOCK ABILENE, KS 67410	SECRETARY-TREASURER 32 00	20,580	0	0
ALFRED P JONES 2491 FAIR ROAD ABILENE, KS 67410	TRUSTEE 1 00	1,800	0	0

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

Recipient Name and address (home or business)	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
a *Paid during the year*				
ABILENE CEMETARY ASSOCIATION513 NW 14TH ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	150
ABILENE CHAMBER OF COMMERCE500 N BUCKEYE ABILENE, KS 67410	NONE	ASSOCIATION	CONTRIBUTION	100
BOY SCOUTS CORONADO COUNCIL644 S OHIO SALINA, KS 67401	NONE	N/A	CONTRIBUTION	5,000
CHAPMAN HIGH SCHOOL422 BROADWAY CHAPMAN, KS 67431	NONE	N/A	CONTRIBUTION	25
CHURCH WOMEN UNITED CHRISTMAS AIDDEANNA WHITEHAIR 2202 S WASHINGTON ABILENE, KS 67410	NONE	CHURCH	CONTRIBUTION	800
GIRL SCOUTS CENTRAL KANSAS 1550 S BROADWAY SALINA, KS 67401	NONE	ASSOCIATION	CONTRIBUTION	150
HERITAGE CENTER412 S CAMPBELL ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	100
HOSPICE OF DICKINSON COUNTY511 NE 10TH ST ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	35
KANSAS STATE HISTORICAL SOCIETY6425 SW 6TH AVENUE TOPEKA, KS 666151095	NONE	N/A	CONTRIBUTION	100
KSDS INC124 W 7TH WASHINGTON, KS 66968	NONE	ASSOCIATION	CONTRIBUTION	150
MEALS ON WHEELS511 NE 10TH ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	150
SAFE NIGHT AFTER PROM1300 N CEDAR ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	50
SALVATION ARMY PRESBYTERIAN CHURCH 1400 N CEDAR ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	150
THE HOPE CENTER305 N CEDAR ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	200
TOYS FOR TOTSPO BOX 669 ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	100
CRIME STOPPERS OF DICKINSON COUNTY109 E 1ST STREET ABILENE, KS 67410	NONE	N/A	CONTRIBUTIONCONTRIBUTION	50
BRETHREN IN CHRIST CHURCH 1005 N BUCKEYE AVE ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	25
GRANT TOWNSHIP RURAL FIRE DEPT984 2500 AVE ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	100
NATIONAL FIRE SAFETY COUNCIL INC CO ABILENE FIRE DEPTPO BOX 519 ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	60
SHOP WITH A COPDICKINSON CO SHERIFF DEPT ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	150
JOSEPH AKER1821 FAIR ROAD ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,000
ALYSSA DUNLAP1042 2500 AVE ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
DAVID KOEHLER500 COTTAGE AVE ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
LACEY LOKKEN405 HILLSIDE ST ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
SHANE M OLBERDING768 2500 AVE ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
MORGAN A PALENSKE205 HILLTOP DRIVE ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
PAIGE PIPER4640 E COUNTRY CLUB RD ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
CASITY SMITH813 N VINE ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
DYNAE WHITELEY905 N KUNEY ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
SKYE A ROBERTS1700 NW 14TH ST ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
Total . . . . ▶ **3a**				21,245

TY 2011 Accounting Fees Schedule

Name: BROWN MEMORIAL FOUNDATION
409 N W 3RD STREET SUITE A
EIN: 48-0573809

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING SERVICES	12,620	1,262	1,262	10,096

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

TY 2011 Gain/Loss from Sale of Other Assets Schedule

Name: BROWN MEMORIAL FOUNDATION
409 N W 3RD STREET SUITE A
EIN: 48-0573809

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
FARM EQUIPMENT AUCTION		PURCHASED	2011-09	AUCTION VARIOUS BUYERS	35,134			1,995	33,139	

TY 2011 Investments Corporate Bonds Schedule

Name: BROWN MEMORIAL FOUNDATION
409 N W 3RD STREET SUITE A
EIN: 48-0573809

Name of Bond	End of Year Book Value	End of Year Fair Market Value
AUTO ZONE-4.375%	100,946	103,549
CITIGROUP-4.875%	107,250	98,980
DUKE ENERGY-5.30%	101,000	114,484
SOUTHWESTERN BELL TELEPHONE-7%	99,625	117,837
DUKE ENERGY-6.0%	107,500	123,016
DIGITAL EQUIPMENT-7.75%	100,500	129,161
GENERAL ELECTRIC CAPITAL CORP-5.25%	50,000	49,846
J.P.MORGAN CHASE-6.75%	0	0
CATERPILLAR-6.625%	50,565	66,130
ANHEUSER BUSCH-6.50%	50,625	61,515
KNIGHT RIDDER, INC-7.15%	56,608	26,500
HALIBURTON CO-8.750%	97,500	143,834
MAYTAG-5%	105,000	106,272
A T & T CORP-6.50%	89,000	120,408
AETNA SERVICES-7.25%	53,250	60,914
BELLSOUTH TELECOMMUNICATIONS-6.375%	50,875	57,200
DEERE & CO-6.550%	46,413	65,094
GE GLOBAL INS HOLDING CORP-6.450%	52,625	55,980
MBIA INC -6.625%	48,126	32,500
NORWEST CORP-6.650%	105,000	113,785
TIME WARNER INC-6.950%	49,062	60,173
PRUDENTIAL FINANCIAL-4.50%	101,353	105,278
WEYERHAUEUSER CO-7.50%	104,567	104,753
WILLIAMS COMMUNICATIONS-10.70%	0	0
GE CAPITAL CORP-5.625%	75,000	75,127
FORD MOTOR CO-6.50%	102,981	107,700
MERRILL LYNCH & CO-6.5%	102,650	97,509
SEARS, ROEBUCK ACCEPT CORP-6.75%	78,000	42,074
MBIA-6.40%	51,813	36,458
ELI LILLY & CO-6.57%	189,500	237,792
H.J. HEINZ-6.375%	91,872	117,585
BANK OF AMERICA CORP INTERNOTES	75,000	64,591
VERIZON OF VIRGINIA	127,500	130,598
CAPITAL ONE BANK SENIOR NOTES	98,750	104,214
BAXTER INTER 4.625%	97,805	111,181
INTERNATIONAL PAPER NOTES 5.25%	50,188	53,264
PROCTER & GAMBLE 4.850%	103,250	114,695
ALCAN INC 4.5%	50,000	52,138
ANHEUSER BUSCH-5.0%	97,375	113,571
JOHN DEERE CAPITAL CORP 5.1%	100,005	104,480
ALCOA INC. 5.375%	0	0
AMERICAN INTL GROUP INC 5.05%	96,755	96,000
BELLSOUTH TELECOMMUNICATIONS-6.375%	99,415	117,690
CONOCO INC NOTE 6.95%	112,625	136,330
FLORIDA POWER & LIGHT CO 5.625%	96,255	122,948
GE CAPITAL CORP-5.4%	74,712	83,330
GE CAPITAL CORP-6.25%	100,000	100,089
J.P. MORGAN - 6.05%	100,000	100,180
KOHLS CORP - 6%	93,185	111,609
NATIONAL RURAL UTILITIES COOP-5.4%	100,000	106,731
SBC COMMUNICATIONS-6.15%	97,755	116,670
TARGET CORP-5.375%	98,255	116,900
WALMART STORES-5.875%	100,055	121,581
XL CAPITAL LTD	49,655	52,563
AMERICAN INTL GROUP INC 5.85%	100,680	97,801
AMERICAN EXPRESS COMPANY	101,350	120,842
ARCHER DANIELS MIDLAND CO	107,630	135,530
AT&T INC	100,500	115,720
GENERAL MOTORS ACCEPTANCE - 6%	50,000	41,803
GOLDMAN SACHS GROUP	99,300	103,107
BARCLAYS BANK PLC	102,632	105,821
CCPTIII(COLE CAPITAL ADVISORS)	200,000	200,000
DUPONT EIDE NEMOURS	109,130	116,760
WELLS FARGO & CO	98,513	103,502
WESTERN UNION CO	0	0
WHIRLPOOL CORP	105,256	112,151
HERINGTON SCHOOL DISTRICT #487 - 6.872%	104,746	112,272
ILLINOIS STATE SERIES 2 - 5.65%	101,625	103,968
KANSAS STATE PROJECTS SERIES E-2	101,714	112,649
MISSOURI WESTERN STATE - 5.5%	100,000	103,254
NORTH CAROLINA UNIVERSITY	101,875	106,938
NORTHEASTERN ILLINOIS UNIVERSITY	100,000	103,354
OHIO STATE BUILDING AUTH - 5.94%	102,500	105,734
PENNSYLVANIA STATE TURNPIKE	104,021	108,286
TESORO CORP	103,750	102,524
YOUNGSTOWN OHIO ST UNIV - 6.109%	102,250	111,260
CITIGROUP-4.5%	107,782	110,632
GOLDMAN SACHS GROUP 5%	60,000	56,957
J.P. MORGAN - 4.25%	50,258	50,351
KENTUCKY ASSET/LIABILITY 5.339%	50,500	55,981

TY 2011 Investments Corporate Stock Schedule

Name: BROWN MEMORIAL FOUNDATION
409 N W 3RD STREET SUITE A

EIN: 48-0573809

Name of Stock	End of Year Book Value	End of Year Fair Market Value
1 SH CARRIE BURTON TRUST	1	225,612
6000 SHS HONEYWELL INTERNATIONAL	31,983	326,100
9000 SHS. DOW CHEMICAL	26,782	258,840
484 U HUGOTON GAS TRUST	1,936	741
2000 SHS IBM	64,785	367,760
4000 SHS INTERNATIONAL PAPER	26,948	118,400
7300 SHS WESTAR ENERGY-COMMON	93,671	210,094
3000 SHS H.J. HEINZ CO	40,558	162,120
9000 SHS. MERCK & CO	59,403	339,300
9600 SHS BRISTOL MEYERS-SQUIBB CORP	55,749	338,304
12375 SHS U.S. BANCORP	56,731	334,744
970 SHS WESTAR ENERGY-4 1/2% PREFERRED	85,420	82,450
26,131 SHS EXXON MOBIL	55,150	2,214,864
2255 SHS. SEMPRA ENERGY	41,978	124,025
PFIZER - 26,343 SH	63,612	570,063
5586 SHS BP AMOCO	12,725	238,746
UNION PACIFIC CORP - 11,091 SH	19,017	1,174,981
32 SHS WESTAR ENERGY-5% PREFERRED	1,560	2,784
AFFILIATED FUND	3,291	2,660
2400 SHS HEWLETT-PACKARD	43,031	61,824
MOTOROLA SOLUTIONS INC - 300 SH	28,487	13,887
6164 SHS ANADARKO PETROLEUM	13,351	470,498
2000 SHS MERRILL LYNCH CAPITAL TRUST	50,000	41,180
WASHINGTON MUTUAL FUND	92,803	82,104
20000 SHS WELLS FARGO	46,949	551,200
2514SH CONOCO PHILLILPS	5,147	183,195
3383SH EMBARQ CORP/CENTURY TEL MERGER	2,181	118,405
ALLIANCEBERNSTEIN INCOME FUND	56,436	41,964
AT&T INC - 5,800 SHARES	146,995	175,392
MOTORS LIQUIDATION	0	0

Name of Stock	End of Year Book Value	End of Year Fair Market Value
COCA-COLA CO - 1,520SH	99,945	106,354
COLGATE PALMOLIVE CO - 1,170SH	100,582	108,096
GENERAL MILLS INC - 3,904SH	150,573	157,761
INTEL CORPORATION - 6,769SH	150,592	164,148
J.P. MORGAN CHASE & CO 2,388SH	100,593	79,401
JOHNSON & JOHNSON	100,569	99,026
LEUCADIA NATIONAL CORP - 13SH	385	296
3M CO - 2,184 SH	200,665	178,498
MOTOROLA MOBILITY HOLDINGS INC. - 262 SH	7,753	10,166
NOVARTIS AG - 1,571 SH	100,536	89,814
PEPSICO INC - 1,437 SH	100,623	95,345
PROCTER & GAMBLE CO - 2,273 SH	150,655	151,632

TY 2011 Investments Government Obligations Schedule

Name:	BROWN MEMORIAL FOUNDATION
	409 N W 3RD STREET SUITE A
EIN:	48-0573809
US Government Securities - End of Year Book Value:	0
US Government Securities - End of Year Fair Market Value:	0
State & Local Government Securities - End of Year Book Value:	156,655
State & Local Government Securities - End of Year Fair Market Value:	171,561

TY 2011 Legal Fees Schedule

Name: BROWN MEMORIAL FOUNDATION

409 N W 3RD STREET SUITE A

EIN: 48-0573809

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL SERVICES	571	57	57	457

TY 2011 Other Assets Schedule

Name: BROWN MEMORIAL FOUNDATION
409 N W 3RD STREET SUITE A

EIN: 48-0573809

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
ESTIMATED EXCISE TAX DEPOSITS	11,765	0	0
DEFERRED PATRONAGE DIVIDEND-FARMERS COOP ASSOCIATION, TALMAGE, KS	831	870	870
PAYROLL ADVANCE	100	200	200

TY 2011 Other Expenses Schedule

Name: BROWN MEMORIAL FOUNDATION
409 N W 3RD STREET SUITE A
EIN: 48-0573809

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GENERAL-INSURANCE	476	48	48	380
GENERAL-TRUST EXPENSE	5,670	567	567	4,536
GENERAL-MISCELLANEOUS	7,796	780	780	6,236
GENERAL-SUPPLIES	252	25	25	202
GENERAL-INTERNET	549	55	55	439
GENERAL-ADMINISTRATION	643	64	64	515
HOME AUTOMOBILE	3,694	0	3,694	0
HOME BUILDING	8,624	0	8,624	0
HOME EQUIPMENT REPAIR	3,027	0	3,027	0
HOME PAYROLL TAXES	32,057	0	32,057	0
HOME FOOD	50,552	0	50,552	0
HOME INSURANCE	19,707	0	19,707	0
HOME LAUNDRY	1,034	0	1,034	0
HOME LICENSES	290	0	290	0
HOME SALARIES	325,891	0	325,891	0
HOME SUPPLIES	17,481	0	17,481	0
HOME UTILITIES	54,754	0	54,754	0
HOME MISCELLANEOUS	910	0	910	0
HOME SEWER PLANT MAINT	7,327	0	7,327	0
HOME EMPLOYEE BENEFITS	6,404	0	6,404	0
PARK BUILDING REPAIR	3,969	0	3,969	0
PARK EQUIPMENT REPAIR	2,948	0	2,948	0
PARK PAYROLL TAXES	5,424	0	5,424	0
PARK GENERAL	3,405	0	3,405	0
PARK INSURANCE	7,772	0	7,772	0
PARK LANDSCAPING	3,640	0	3,640	0
PARK MACHINERY EXPENSE	1,433	0	1,433	0
PARK MAINTENANCE	674	0	674	0
PARK SALARY	65,400	0	65,400	0
PARK STOCK	1,275	0	1,275	0
PARK ROADS	83	0	83	0
PARK TRACTORS	2,836	0	2,836	0
PARK TRUCKS	10,079	0	10,079	0
PARK UTILITIES	18,341	0	18,341	0
PARK SUPPLIES	3,351	0	3,351	0
PARK REPAIRS & MAINTENANCE EMPLOYEE DWELLINGS	860	0	860	0
PARK INSURANCE EMPLOYEE DWELLINGS	1,296	0	1,296	0
PARK INSURANCE BOY SCOUT CAMP	2,764	0	2,764	0
PARK REPAIRS & MAINTENANCE BOY SCOUT CAMP	307	0	307	0
MARY DELL REPAIRS & MAINTENANCE	2,880	0	2,880	0
MARY DELL OTHER EXPENSE	902	0	902	0
MARY DELL UTILITIES	4,023	0	4,023	0
MARY DELL SUPPLIES	445	0	445	0
PARK EMPLOYEE BENEFITS	2,114	0	2,114	0
HOME EXCESS DEDUCTIONS OVER INCOME	0	0	-363,630	363,630
PARK EXCESS DEDUCTIONS OVER INCOME	0	0	-116,697	116,697
GENERAL-TELEPHONE	1,210	121	121	968
HOME SUBSCRIPTIONS	913	0	913	0
PARK UTILITIES BOY SCOUT CAMP	5,278	0	5,278	0
GENERAL - OFFICE EXPENSE	10,019	1,002	1,002	8,015
PARK STORM DAMAGE REIMBURSEMENT	-25,483	0	-25,483	0
GENERAL - DRUG TESTING	353	35	35	283

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TY 2011 Other Income Schedule

Name: BROWN MEMORIAL FOUNDATION
409 N W 3RD STREET SUITE A

EIN: 48-0573809

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
HOME REVENUE	169,034		169,034
PARK REVENUE	11,652		11,652
CAMP MARY DELL RESERVATIONS	9,280		9,280
SALE OF HAY	1,034		1,034
SCRAP METAL	1,485		1,485

TY 2011 Other Liabilities Schedule

Name: BROWN MEMORIAL FOUNDATION
409 N W 3RD STREET SUITE A

EIN: 48-0573809

Description	Beginning of Year - Book Value	End of Year - Book Value
SECURITY DEPOSIT	800	1,300
PAYROLL TAXES PAYABLE	175	493
RETIREMENT PAYABLE	4,008	2,532

TY 2011 Taxes Schedule

Name: BROWN MEMORIAL FOUNDATION
409 N W 3RD STREET SUITE A

EIN: 48-0573809

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL INVESTMENT INCOME TAX	14,965	0	0	0
KANSAS FRANCHISE TAX	40	4	4	32
PAYROLL TAXES	2,404	240	240	1,924