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Form

990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

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	
City or town, state or province, country, and ZIP or foreign postal code ABILENE, KS 674100187		B Telephone number (see instructions) (785) 263-2351	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		C If exemption application is pending, 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		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 27,707,353		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	

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 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)	12,989			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	5,241	5,241	5,241	
	4 Dividends and interest from securities.	732,116	732,116	732,116	
	5a Gross rents	2,920	2,920	2,920	
	b Net rental income or (loss) -9,388				
	6a Net gain or (loss) from sale of assets not on line 10	551,470			
	b Gross sales price for all assets on line 6a 1,250,246				
	7 Capital gain net income (from Part IV, line 2) . . .		551,470		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	210,090	0	210,090	
	12 Total. Add lines 1 through 11	1,514,826	1,291,747	950,367	
	13 Compensation of officers, directors, trustees, etc	67,929	13,586	13,586	54,343
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits	2,588	518	518	2,070
	16a Legal fees (attach schedule).	500	100	100	400
	b Accounting fees (attach schedule).	13,905	2,781	2,781	11,124
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	17,405	1,745	868	3,474
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy	12,308	12,308	12,308	0
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule).	781,659	42,095	192,867	553,033
	24 Total operating and administrative expenses. Add lines 13 through 23	896,294	73,133	223,028	624,444
	25 Contributions, gifts, grants paid	18,785			18,785
	26 Total expenses and disbursements. Add lines 24 and 25	915,079	73,133	223,028	643,229
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	599,747			
	b Net investment income (if negative, enter -0-)		1,218,614		
	c Adjusted net income (if negative, enter -0-)			727,339	

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	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	2,306	2,164	2,164
	2	Savings and temporary cash investments	472,842	335,302	335,302
	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 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	9,944	12,571	12,571
	10a	Investments—U S and state government obligations (attach schedule)	1,125,886	 1,177,703	1,151,971
	b	Investments—corporate stock (attach schedule)	2,965,683	 3,957,944	14,485,098
	c	Investments—corporate bonds (attach schedule).	5,254,763	 4,802,486	5,183,568
	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 ▶ _____ 1,061,432 Less accumulated depreciation (attach schedule) ▶ _____	1,879,242	1,061,432	6,535,770
15	Other assets (describe ▶ _____)	 874	 909	 909	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	11,711,540	11,350,511	27,707,353	
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 ▶ _____)	 3,813	 4,647	
	23	Total liabilities (add lines 17 through 22)	3,813	4,647	
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	5,019,195	4,657,332	
	30	Total net assets or fund balances (see page 17 of the instructions)	11,707,727	11,345,864	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	11,711,540	11,350,511	

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	11,707,727
2	Enter amount from Part I, line 27a	2	599,747
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	12,307,474
5	Decreases not included in line 2 (itemize) ▶ 	5	961,610
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	11,345,864

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	551,470
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 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))
2012	651,678	18,278,888	0 035652
2011	594,121	17,361,784	0 034220
2010	604,608	16,196,211	0 037330
2009	607,278	14,927,236	0 040683
2008	620,130	19,334,598	0 032074

2	Total of line 1, column (d).	2	0 179959
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 035992
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	19,379,551
5	Multiply line 4 by line 3.	5	697,509
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	12,186
7	Add lines 5 and 6.	7	709,695
8	Enter qualifying distributions from Part XII, line 4. 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	8	787,029

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	12,186
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	12,186
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	12,186
6 Credits/Payments		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	24,344
b Exempt foreign organizations—tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	8,000
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d.	7	32,344
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	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	20,158
11 Enter the amount of line 10 to be Credited to 2014 estimated tax ☒ 20,158 Refunded ☒	11	0

Part VII-A Statements Regarding Activities			
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	Yes	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)? <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>	1b		No
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? <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 Form 990-T for this year?.	4b		
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 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? <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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9	Yes	
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 instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶N/A	13	Yes	
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		
16	At any time during calendar year 2013, 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? See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶	16	Yes	No

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)?. . . Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐	1b		
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 2013?.	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. ☐ 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 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 2013 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>).	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 2013?	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))?

☐ 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 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 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 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 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 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	407,153
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 ONE HOME IS 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 6,000 VISITORS USED THE FACILITIES DURING 2013	128,809
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 44 SEPARATE PROGRAMS AND 50 WEEKENDS OF USAGE AT THE CAMP FOR CAMPING AND TRAINING PURPOSES IT IS ESTIMATED THAT OVER 3,380 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 EIGHT ORGANIZATIONS AND GROUPS MADE USE OF THE CAMP DURING 2013	20,502
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 ABILITY 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	7,500

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 BUILDING IMPROVEMENTS TO BROWN MEMORIAL HOME INCLUDING NEW TERRACE PORCH AND FOUNDATION REPAIR ALSO INCLUDES FURNITURE AND FIXTURES REPLACEMENTS	123,133
2 NEW FUNANCES AND REMODEL OF CABINS AT MARY DELL CAMP ALSO INCLUDES NEW COTS AND MATTRESS COVERS	17,631
All other program-related investments See page 24 of the instructions	
3	3,036
Total. Add lines 1 through 3	143,800

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see 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	19,262,489
b	Average of monthly cash balances.	1b	406,308
c	Fair market value of all other assets (see instructions).	1c	5,874
d	Total (add lines 1a, b, and c).	1d	19,674,671
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	19,674,671
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	295,120
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	19,379,551
6	Minimum investment return. Enter 5% of line 5.	6	968,978

Part XI

Distributable Amount (see 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 2013 from Part VI, line 5.	2a	
b	Income tax for 2013 (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 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 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	643,229
b	Program-related investments—total from Part IX-B.	1b	143,800
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	787,029
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 instructions).	5	12,186
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	774,843
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 instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1	Distributable amount for 2013 from Part XI, line 7			
2	Undistributed income, if any, as of the end of 2013			
a	Enter amount for 2012 only.			
b	Total for prior years 20____, 20____, 20____			
3	Excess distributions carryover, if any, to 2013			
a	From 2008.			
b	From 2009.			
c	From 2010.			
d	From 2011.			
e	From 2012.			
f	Total of lines 3a through e.			
4	Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ _____			
a	Applied to 2012, but not more than line 2a			
b	Applied to undistributed income of prior years (Election required—see instructions).			
c	Treated as distributions out of corpus (Election required—see instructions).			
d	Applied to 2013 distributable amount.			
e	Remaining amount distributed out of corpus			
5	Excess distributions carryover applied to 2013 (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 instructions.			
e	Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions.			
f	Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014.			
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).			
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions).			
9	Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a.			
10	Analysis of line 9			
a	Excess from 2009.			
b	Excess from 2010.			
c	Excess from 2011.			
d	Excess from 2012.			
e	Excess from 2013.			

Part XIVPrivate Operating Foundations (see 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 2013, 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			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	727,339	745,803	704,052	620,067	2,797,261
b 85% of line 2a	618,238	633,933	598,444	527,057	2,377,672
c Qualifying distributions from Part XII, line 4 for each year listed	787,029	659,334	594,121	612,067	2,652,551
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	787,029	659,334	594,121	612,067	2,652,551
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.	645,985	609,296	578,726	539,874	2,373,881
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 XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see 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 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	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)				
a Paid during the year See Additional Data Table				
Total			3a	18,785
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

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)
LEUCADIA NATIONAL CORP	P	2011-12-30	2013-02-25
COLE REAL ESTATE INVESTMNENTS INC	P	2009-10-01	2013-04-30
UNION PACIFIC CORP	P	2004-06-30	2013-05-08
EXXON MOBIL CORP	P	2004-06-30	2013-05-08
ALCAN INC	P	2005-01-31	2013-05-05
AUTOZONE INC SR NOTE	P	2004-06-30	2013-06-03
PRUDENTIAL FINANCIAL INC MED TERM NOTES	P	2004-06-30	2013-07-15
WEYERHAEUSER	P	2004-06-30	2013-03-01
H J HEINZ	P	2004-06-30	2013-06-19
DEERE JOHN CAP NOTE	P	2013-07-14	2013-01-15
CAPITAL GAIN FROM ENERGY TRANSFER PARTNERSHIP K-1	P		2013-12-31
CAPITAL GAINS DIVIDENDS	P		

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)
327		385	-58
200,000		194,517	5,483
199,070		2,229	196,841
182,066		4,221	177,845
50,000		50,000	0
100,000		100,946	-946
100,000		101,353	-1,353
100,000		104,567	-4,567
217,500		40,558	176,942
100,000		100,000	0
830			830
453			453

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	
			-58
			5,483
			196,841
			177,845
			0
			-946
			-1,353
			-4,567
			176,942
			0
			830
			453

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	TRUSTEE 1 00	1,800	0	0
500 HILLSIDE ABILENE, KS 67410				
CHARLES A NORMAN	TRUSTEE 5 00	2,375	0	0
1107 S KS HWY 4 HERINGTON, KS 67449				
PHILIP J MULANAX	PRESIDENT, GENERAL MANAGER 25 00	31,711	897	0
2828 INDY ROAD ABILENE, KS 67410				
KENNETH J WETZEL	VICE PRESIDENT 1 00	4,935	0	0
1198 OLD 40 HWY ABILENE, KS 67410				
WILLIAM H SEARS	TRUSTEE 1 00	1,800	0	0
907 N BUCKEYE ABILENE, KS 67410				
MARK A GUILFOYLE	TRUSTEE 1 00	1,050	0	0
306 NW 2ND ABILENE, KS 67410				
PEGGY J FLETCHER	SECRETARY - TREASURER 32 00	22,458	620	0
1505 HICKOCK ABILENE, KS 67410				
ALFRED P JONES	TRUSTEE 1 00	1,800	0	0
2491 FAIR ROAD ABILENE, KS 67410				

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)				
a <i>Paid during the year</i>				
TAYLOR JADE ODE 507 NW 12TH ST ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,900
ABILENE CEMETARY ASSOCIATION 513 NW 14TH ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	150
ABILENE CONVENTION AND VISITORS BUREAU 201 NW SECOND ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	100
SHAYNA MASCARENO 704 N MULBERRY ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
BOY SCOUTS CORONADO COUNCIL 644 S OHIO SALINA, KS 67401	NONE	N/A	CONTRIBUTION	6,500
CHURCH WOMEN UNITED CHRISTMAS AID DEANNA WHITEHAIR 2202 S WASHINGTON ABILENE, KS 67410	NONE	CHURCH	CONTRIBUTION	800
CRIME STOPPERS OF DICKINSON COUNTY 109 E 1ST STREET ABILENE, KS 67410	NONE	N/A	CONTRIBUTIONCONTRIBUTION	50
DICKINSON COUNTY 4-H FOUNDATION 712 S BUCKEYE ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	75
ABILENE GIRL SCOUTS 3115 ENTERPRISE DR STE C SALINA, KS 67401	NONE	ASSOCIATION	CONTRIBUTION	150
GRANT TOWNSHIP RURAL FIRE DEPT 984 2500 AVE ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	100
NICOLE KNOX 1314 SW 2ND ST ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
HERITAGE CENTER 412 S CAMPBELL ABILENE, KS 67410	NONE	N/A	CONTRIBUTION	100
KAYNAN ANDERSON 1017 FLAG ROAD ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
ELISABETH MINSON 902 MAPLE ABILENE, KS 67410	NONE	N/A	SCHOLARSHIP	1,400
KANSAS STATE HISTORICAL SOCIETY 6425 SW 6TH AVENUE TOPEKA, KS 666151095	NONE	N/A	CONTRIBUTION	100
Total  3a				18,785

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)				
a <i>Paid during the year</i>				
KSDS INC 124 W 7TH WASHINGTON,KS 66968	NONE	ASSOCIATION	CONTRIBUTION	150
MEALS ON WHEELS 511 NE 10TH ABILENE,KS 67410	NONE	N/A	CONTRIBUTION	300
NATIONAL FIRE SAFETY COUNCIL INC CO ABILENE FIRE DEPT PO BOX 519 ABILENE,KS 67410	NONE	N/A	CONTRIBUTION	60
SAFE NIGHT AFTER PROM 1300 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
SHOP WITH A COP DICKINSON CO SHERIFF DEPT ABILENE,KS 67410	NONE	N/A	CONTRIBUTION	150
THE HOPE CENTER 305 N CEDAR ABILENE,KS 67410	NONE	N/A	CONTRIBUTION	350
TOYS FOR TOTS PO BOX 669 ABILENE,KS 67410	NONE	N/A	CONTRIBUTION	100
ABILENE BANDS 210 NW 10TH ST ABILENE,KS 67410	NONE	N/A	CONTRIBUTION	50
ABILENE AREA FOOD PANTRY 409 NW 3RD ABILENE,KS 67410	NONE	N/A	CONTRIBUTION	600
KANSAS SAMPLER FOUNDATION 978 ARAPAHO RD ABILENE,KS 67410	NONE	N/A	CONTRIBUTION	200
DICKINSON COUNTY HISTORICAL SOCIETY 412 S CAMPBELL ABILENE,KS 67410	NONE	N/A	CONTRIBUTION	1,000
Total  3a				18,785

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Name of the organization BROWN MEMORIAL FOUNDATION 409 N W 3RD STREET SUITE A	Employer identification number 48-0573809
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Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer “No” on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization BROWN MEMORIAL FOUNDATION 409 N W 3RD STREET SUITE A	Employer identification number 48-0573809
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Part II	Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization BROWN MEMORIAL FOUNDATION 409 N W 3RD STREET SUITE A	Employer identification number 48-0573809
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Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **\$1,000 or less** for the year (Enter this information once See instructions) ▶ \$

Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4Relationship of transferor to transferee		
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4Relationship of transferor to transferee		
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4Relationship of transferor to transferee		
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4Relationship of transferor to transferee		
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4Relationship of transferor to transferee		

TY 2013 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	13,905	2,781	2,781	11,124

**TY 2013 All Other Program
Related Investments Schedule**

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

Category	Amount
TIRES FOR TRACTOR AND NEW WINDOWS ON BUILDING	3,036

TY 2013 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
CORPORATE BONDS	4,802,486	5,183,568

TY 2013 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	215,453
CORPORATE STOCKS	3,957,943	14,269,645

TY 2013 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:	1,177,703
State & Local Government	
Securities - End of Year Fair	
Market Value:	1,151,971

TY 2013 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	500	100	100	400

TY 2013 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
DEFERRED PATRONAGE DIVIDEND-FARMERS COOP ASSOCIATION, TALMAGE, KS	874	909	909

TY 2013 Other Decreases Schedule

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

Description	Amount
DISPOSAL OF OLD ASSETS	961,610

TY 2013 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	6,069	1,214	1,214	4,855
GENERAL-TRUST EXPENSE	4,360	872	872	3,488
GENERAL-MISCELLANEOUS	4,711	942	942	3,768
GENERAL-SUPPLIES	90	18	18	72
GENERAL-ADMINISTRATION	1,581	316	316	1,265
HOME AUTOMOBILE	5,053	0	5,053	0
HOME BUILDING	11,430	0	11,430	0
HOME EQUIPMENT REPAIR	3,647	0	3,647	0
HOME PAYROLL TAXES	29,351	0	29,351	0
HOME FOOD	62,789	0	62,789	0
HOME INSURANCE	48,958	0	48,958	0
HOME LAUNDRY	1,706	0	1,706	0
HOME LICENSES	240	0	240	0
HOME SALARIES	316,817	0	316,817	0
HOME SUPPLIES	16,306	0	16,306	0
HOME UTILITIES	55,156	0	55,156	0
HOME MISCELLANEOUS	7,321	0	7,321	0
HOME SEWER PLANT MAINT	10,663	0	10,663	0
HOME EMPLOYEE BENEFITS	6,857	0	6,857	0
PARK BUILDING REPAIR	0	0	0	0
PARK EQUIPMENT REPAIR	8,932	0	8,932	0
PARK PAYROLL TAXES	4,064	0	4,064	0
PARK GENERAL	3,539	0	3,539	0
PARK INSURANCE	9,779	0	9,779	0
PARK LANDSCAPING	585	0	585	0
PARK MACHINERY EXPENSE	3,456	0	3,456	0
PARK MAINTENANCE	1,019	0	1,019	0
PARK SALARY	45,342	0	45,342	0
PARK ROADS	684	0	684	0
PARK TRACTORS	3,926	0	3,926	0
PARK TRUCKS	10,931	0	10,931	0
PARK UTILITIES	18,673	0	18,673	0
PARK SUPPLIES	2,944	0	2,944	0
PARK REPAIRS & MAINTENANCE EMPLOYEE DWELLINGS	268	0	268	0
PARK INSURANCE EMPLOYEE DWELLINGS	1,350	0	1,350	0
PARK INSURANCE BOY SCOUT CAMP	2,260	0	2,260	0
MARY DELL REPAIRS & MAINTENANCE	3,864	0	3,864	0
MARY DELL OTHER EXPENSE	2,322	0	2,322	0
MARY DELL UTILITIES	5,005	0	5,005	0
MARY DELL SUPPLIES	342	0	342	0
PARK EMPLOYEE BENEFITS	1,010	0	1,010	0
HOME EXCESS DEDUCTIONS OVER INCOME	0	0	-407,153	407,153
PARK EXCESS DEDUCTIONS OVER INCOME	0	0	-120,535	120,535
GENERAL-TELEPHONE/INTERNET	1,935	387	387	1,548
HOME SUBSCRIPTIONS	920	0	920	0
PARK UTILITIES BOY SCOUT CAMP	6,709	0	6,709	0
GENERAL - OFFICE EXPENSE	8,728	1,746	1,746	6,982
GENERAL - DRUG TESTING	1,016	204	204	812
KINDER MORGAN K-1 LOSS	30,728	30,728	0	0
GENERAL - HISTORICAL FILES	3,193	638	638	2,555
ENERGY TRANSFER PARTNERSHIP K- 1 LOSS	5,030	5,030	0	0

TY 2013 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	170,062		170,062
PARK REVENUE	23,200		23,200
CAMP MARY DELL RESERVATIONS	16,434		16,434
FUEL TAX REFUND	200		200
GARNISHMENT FEES	160		160
PATRONAGE DIVIDEND	34		34

TY 2013 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	1,300	1,300
PAYROLL TAXES PAYABLE	732	956
RETIREMENT PAYABLE	1,781	2,391

TY 2013 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	12,186	0	0	0
KANSAS FRANCHISE TAX	40	8	8	32
PAYROLL TAXES	4,302	860	860	3,442
FOREIGN TAXES	877	877	0	0