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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

▶ Do not enter Social Security numbers on this form as it may be made public. By law, the IRS cannot redact the information on the form.

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OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 02-01-2013 , and ending 01-31-2014

Name of foundation DAVID AND MARY P RUSH EDUCATIONAL TRUST CO DENNIS BIEKER TRUSTEE		<b>A Employer identification number</b>  48-6243254	
Number and street (or P O box number if mail is not delivered to street address) PO BOX 579		<b>B Telephone number</b> (see instructions)  (785) 625-3537	
City or town, state or province, country, and ZIP or foreign postal code HAYS, KS 67601		<b>C</b> If exemption application is pending, check here ▶ <input type="checkbox"/>	
<b>G</b> Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		<b>D 1.</b> Foreign organizations, check here ▶ <input type="checkbox"/> <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation ▶ <input type="checkbox"/>	
<b>H</b> Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here ▶ <input type="checkbox"/>	
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16)▶\$ 5,744,562		<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ <input type="checkbox"/>	
<b>J</b> Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions) )</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	<b>1</b> Contributions, gifts, grants, etc , received (attach schedule)				
	<b>2</b> Check ▶ <input checked="" type="checkbox"/> if the foundation is <b>not</b> required to attach Sch B				
	<b>3</b> Interest on savings and temporary cash investments	4,921	4,921		
	<b>4</b> Dividends and interest from securities. . . . .	61,889	61,889		
	<b>5a</b> Gross rents . . . . .	96,870	96,870		
	<b>b</b> Net rental income or (loss) _____ 72,364				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10	90,193			
	<b>b</b> Gross sales price for all assets on line 6a _____ 315,430				
	<b>7</b> Capital gain net income (from Part IV, line 2) . . . .		90,193		
	<b>8</b> Net short-term capital gain . . . . .				
	<b>9</b> Income modifications . . . . .				
	<b>10a</b> Gross sales less returns and allowances				
Operating and Administrative Expenses	<b>b</b> Less Cost of goods sold . . . . .				
	<b>c</b> Gross profit or (loss) (attach schedule) . . . . .				
	<b>11</b> Other income (attach schedule) . . . . .	 175,606	169,606		
	<b>12 Total.</b> Add lines 1 through 11 . . . . .	429,479	423,479		
	<b>13</b> Compensation of officers, directors, trustees, etc	27,252	19,076		8,176
	<b>14</b> Other employee salaries and wages . . . . .				
	<b>15</b> Pension plans, employee benefits . . . . .				
	<b>16a</b> Legal fees (attach schedule). . . . .	 27,326	19,128		8,198
	<b>b</b> Accounting fees (attach schedule). . . . .	 9,885	6,920		2,965
	<b>c</b> Other professional fees (attach schedule) . . . . .	 250	175		75
	<b>17</b> Interest . . . . .				
	<b>18</b> Taxes (attach schedule) (see instructions)	 25,055	20,805		
	<b>19</b> Depreciation (attach schedule) and depletion . . . .	 492	492		
	<b>20</b> Occupancy . . . . .				
	<b>21</b> Travel, conferences, and meetings . . . . .				
	<b>22</b> Printing and publications . . . . .				
	<b>23</b> Other expenses (attach schedule). . . . .	 32,982	30,292		2,690
	<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23 . . . . .	123,242	96,888		22,104
	<b>25</b> Contributions, gifts, grants paid . . . . .	195,500			195,500
	<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	318,742	96,888		217,604
	<b>27</b> Subtract line 26 from line 12				
	<b>a Excess of revenue over expenses and disbursements</b>	110,737			
	<b>b Net investment income</b> (if negative, enter -0-)		326,591		
	<b>c Adjusted net income</b> (if negative, enter -0-)				

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 . . . . .	175,953	277,982	277,982
	2	Savings and temporary cash investments . . . . .	766,863	723,279	723,279
	3	Accounts receivable ▶ <u>42,545</u>			
		Less allowance for doubtful accounts ▶ _____	47,342	42,545	42,545
	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 . . . . .	15,309		
	9	Prepaid expenses and deferred charges . . . . .			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule) . . . . .	1,650,635	1,724,672	1,893,847
	c	Investments—corporate bonds (attach schedule). . . . .			
	11	Investments—land, buildings, and equipment basis ▶ _____			
Liabilities		Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans . . . . .			
	13	Investments—other (attach schedule) . . . . .	14,400	14,400	812,667
	14	Land, buildings, and equipment basis ▶ <u>1,406,251</u>			
		Less accumulated depreciation (attach schedule) ▶ <u>4,607</u>	1,402,134	1,401,644	1,993,137
	15	Other assets (describe ▶ _____)	1,225	1,105	1,105
	16	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	4,073,861	4,185,627	5,744,562
	17	Accounts payable and accrued expenses . . . . .	23,948	24,977	
	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 ▶ _____)			
	23	<b>Total liabilities</b> (add lines 17 through 22) . . . . .	23,948	24,977	
Net Assets or Fund Balances		<b>Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/></b> <b>and complete lines 24 through 26 and lines 30 and 31.</b>			
	24	Unrestricted . . . . .			
	25	Temporarily restricted . . . . .			
	26	Permanently restricted . . . . .			
		<b>Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/></b> <b>and complete lines 27 through 31.</b>			
	27	Capital stock, trust principal, or current funds . . . . .	3,163,785	3,221,208	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	886,128	939,442	
	30	<b>Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	4,049,913	4,160,650	
	31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .	4,073,861	4,185,627	

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	4,049,913
2	Enter amount from Part I, line 27a . . . . .	2	110,737
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3 . . . . .	4	4,160,650
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	6	4,160,650

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	90,193
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	

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	223,818	5,343,540	0 04189
2011	237,624	5,295,518	0 04487
2010	262,708	4,431,016	0 05929
2009	256,754	4,176,170	0 06148
2008	221,502	4,233,144	0 05233

2	Total of line 1, column (d). . . . .	2	0 25985
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 05197
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5. . . . .	4	5,554,635
5	Multiply line 4 by line 3. . . . .	5	288,680
6	Enter 1% of net investment income (1% of Part I, line 27b). . . . .	6	3,266
7	Add lines 5 and 6. . . . .	7	291,946
8	Enter qualifying distributions from Part XII, line 4. . . . .	8	217,604

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)					
1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1		1	6,532		
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 <input type="checkbox"/> and enter 1% of Part I, line 27b . . . . .		2			
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)					
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)				2	
3 Add lines 1 and 2. . . . .				3	6,532
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4			
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0- . . . . .		5	6,532		
6 Credits/Payments		7	4,045		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a 4,045				
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	4,045		
8 Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> 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	2,487		
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 2014 estimated tax Refunded		11			

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? . . . . .		Yes	No
	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)? . . . . . 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.			No
	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 \$ (2) On foundation managers \$			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$			
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		No
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 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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV . . . . .	9		No
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 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?	13	Yes	
Website address ▶N/A				
14	The books are in care of ▶DENNIS BIEKER Telephone no ▶(785) 625-3537 Located at ▶111 WEST 13TH STREET HAYS KS ZIP +4 ▶67601			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> 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?	16	Yes	No
See 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days ). . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. . . . . ▶ <input type="checkbox"/>	1b		No
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?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement—see instructions ). . . . .	2b		No
c	If the provisions of section 4942(a)(2) are being applied to <b>any</b> 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?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If any answer is "Yes" to 5a(1)–(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see 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?			
	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?			
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?			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		No

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
KEITH RILEY	Trustee	9,084		
414 N 12TH AVE	2 00			
HILL CITY, KS 67642				
BRAD TREXLER	Trustee	9,084		
2977 US HWY 283	2 00			
HILL CITY, KS 67642				
DENNIS BIEKER	Trustee	9,084		
PO BOX 579	2 00			
HAYS, KS 67601				
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.				

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. . . . .		

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	
2	
3	
4	

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	
2	
All other program-related investments. See page 24 of the instructions	
3	
Total. Add lines 1 through 3 . . . . .	

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	2,587,665
b	Average of monthly cash balances. . . . .	1b	217,207
c	Fair market value of all other assets (see instructions). . . . .	1c	2,834,351
d	Total (add lines 1a, b, and c). . . . .	1d	5,639,223
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	1e	0
2	Acquisition indebtedness applicable to line 1 assets. . . . .	2	
3	Subtract line 2 from line 1d. . . . .	3	5,639,223
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . .	4	84,588
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	5,554,635
6	Minimum investment return. Enter 5% of line 5. . . . .	6	277,732

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	277,732
2a	Tax on investment income for 2013 from Part VI, line 5. . . . .	2a	6,532
b	Income tax for 2013 (This does not include the tax from Part VI ). . . . .	2b	
c	Add lines 2a and 2b. . . . .	2c	6,532
3	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	3	271,200
4	Recoveries of amounts treated as qualifying distributions. . . . .	4	6,000
5	Add lines 3 and 4. . . . .	5	277,200
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	277,200

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	217,604
b	Program-related investments—total from Part IX-B. . . . .	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .	2	
3	Amounts set aside for specific charitable projects that satisfy the		
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	217,604
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4. . . . .	6	217,604
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				277,200
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only. . . . .			206,656	
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 ▶ \$ 217,604				
a Applied to 2012, but not more than line 2a			206,656	
b Applied to undistributed income of prior years (Election required—see instructions). . . . .				
c Treated as distributions out of corpus (Election required—see instructions). . . . .	0			
d Applied to 2013 distributable amount. . . . .				10,948
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 . . . . .				266,252
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.

b

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

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed.					
d	Amounts included in line 2c not used directly for active conduct of exempt activities.					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c.					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part 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 or e-mail address of the person to whom applications should be addressed

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

b

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

DAVID AND MARY P RUSH EDUCATIONAL TRUST SCHOLARSHIP AND GRANT APPLICATION

c

Any submission deadlines

MAY 1

d

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

GRADUATE OF GRAHAM CO , KS HS, FULL-TIME STUDENT, HIGH SCHOOL AND COMMUNITY INVOLVEMENT, 2 0 GPA OR ABOVE AND FINANCIAL NEED

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<div>a Paid during the year</div> See Additional Data TableSee Additional Data Table				
<div>Total . . . . .</div>			<div>3a</div>	195,500
<div>b Approved for future payment</div>				
<div>Total . . . . .</div>			<div>3b</div>	

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 )
18 680 SHS RS INVESTMENT FUNDS EMERGING MARKETS	P	2012-12-14	2013-02-20
548 833 SHS RS INVESTMENT FUNDS EMERGING MARKETS	P	2008-10-21	2013-02-20
903 24 SHS GOLDMAN SACHS TR FINL SQUARE TREAS	P	2012-08-28	2013-04-12
40 117 SHS JOHN HANCOCK CLASSIC VALUE FUND CL I	P	2009-09-17	2013-07-12
5 95 SHS GOLDMAN SACHS TR FINL SQUARE TREAS	P	2012-08-28	2013-07-12
465 SHS MERCK & CO INC NEW	P	2013-01-30	2013-05-10
550 SHS UNILEVER PLC SPONSORED ADR	P	2012-01-30	2013-05-10
8 185 SHS DWS VALUE SMALL CAP VALUE FD	P	2012-12-20	2013-09-03
217 927 SHS DWS VALUE SMALL CAP VALUE FD	P	2011-12-20	2013-09-03
892 31 SHS GOLDMAN SACHS TR FINL SQUARE TREAS	P	2013-09-04	2013-10-11
2 029 SHS KEELEY FDS INC SMALL CAP	P	2011-10-18	2013-10-11
138 SHS JOHNSON & JOHNSON	P	2012-01-30	2013-10-30
58 788 SHS WELLS FARGO FDS TR EMERGING GROWTH INSTL	P	2008-10-20	2014-01-10
2641 136 SHS AMERICAN FUNDS GLOBAL BALANCED FD CL A	P	2011-03-03	2013-11-21
5854 801 SHS INCOME FUND OF AMERICA CL C	P	2003-05-30	2013-11-21
CAPITAL GAIN DISTRIBUTIONS-VSR	P	2001-01-01	2013-12-31

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)
445		426	19
13,073		8,572	4,501
903		903	
895		581	314
6		6	
21,194		17,901	3,293
23,386		17,812	5,574
356		307	49
9,460		6,482	2,978
892		892	
74		46	28
12,813		9,018	3,795
1,033		518	515
79,990		67,270	12,720
118,140		94,503	23,637
32,770			32,770


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	
			19
			4,501
			314
			3,293
			5,574
			49
			2,978
			28
			3,795
			515
			12,720
			23,637
			32,770

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> Paid during the year				
FORT HAYS STATE UNIVERSITY 600 PARK STREET HAYS,KS 67601	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	43,500
UNIVERSITY OF KANSAS 1450 JAYHAWK BLVD LAWRENCE,KS 66045	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	7,000
KANSAS STATE UNIVERSITY 118 ANDERSON HALL MANHATTAN,KS 66506	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	72,000
COLBY COMMUNITY COLLEGE 1255 S RANGE AVE COLBY,KS 67701	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	5,000
PITTSBURG STATE UNIVERSITY 1701 SOUTH BROADWAY PITTSBURG,KS 66762	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
NC KS TECHNICAL INSTITUTE 2205 WHEATLAND AVE HAYS,KS 67601	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	12,000
ART INSTITUES INTERNATIONAL KC 8208 MELROSE DRIVE LENEXA,KS 66214	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
UNIVERSITY OF MISSOURI KANSAS CITY 5100 ROCK HILL ROAD KANSAS CITY,MO 64110	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
BARTON COUNTY COMMUNITY COLLEGE 245 NE 30TH RD GREAT BEND,KS 67530	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,000
BETHANY COLLEGE 335 E SWENSSON ST LINDSBORG,KS 67456	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	11,000
DODGE CITY COMMUNITY COLLEGE 2501 N 14TH AVE DODGE CITY,KS 67601	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,000
OKLAHOMA STATE UNIVERSITY 219 STUDENT UNION STILLWATER,OK 74074	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
WASHBURN UNIVERSTIY 1700 SW COLLEGE AVE TOPEKA,KS 66621	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	8,000
UNIVERSITY OF NEBRASKA 1400 R ST LINCOLN,NE 68508	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
FRIENDS UNIVERSITY 2100 W UNIVERSITY AVE WICHITA,KS 67213	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	7,000
<b>Total . . . . .</b>  <b>3a</b>				195,500

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
HAYS ACADEMY OF HAIR DESIGN 1214 E 27TH ST HAYS,KS 67601	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,000
TULSA WELDING SCHOOL 2545 E 11TH ST TULSA,OK 74014	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,000
WICHITA TECHNICAL INSTITUTE 2051 S MERIDIAN AVE WICHITA,KS 67213	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,000
<b>Total . . . . .</b>  <b>3a</b>				195,500

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

Depreciation and Amortization  
(Including Information on Listed Property)

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

OMB No 1545-0172

**2013**

Attachment  
Sequence No **179**

Name(s) shown on return  
DAVID AND MARY P RUSH EDUCATIONAL TRUST  
CO DENNIS BIEKER TRUSTEE

Business or activity to which this form relates  
Rental activity - FARM RENTAL, GRAHAM CO

**Identifying number**  
  
48-6243254

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$ 2,600,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7	Listed property Enter the amount from line 29	7		
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		
9	Tentative deduction Enter the smaller of line 5 or line 8	9		
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10		
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property ) (See instructions )

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions.)

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

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person  
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

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

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

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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions )		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions)					
43 Amortization of costs that began before your 2013 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

**TY 2013 Accounting Fees Schedule**

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

**EIN:** 48-6243254

**Software ID:** 13000170

**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BRUNGARDT HOWER CPA'S	9,885	6,920	0	2,965

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

TY 2013 Depreciation Schedule

**Name:** DAVID AND MARY P RUSH EDUCATIONAL TRUST  
CO DENNIS BIEKER TRUSTEE  
**EIN:** 48-6243254

**Software ID:** 13000170

**Software Version:** 2013v3.1

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
FENCING	2003-12-24	3,161	1,921	91	15 0000	211	211		
WATER WELL	2005-04-01	4,208	2,200	91	15 0000	281	281		

TY 2013 Investments Corporate  
Stock Schedule

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

**EIN:** 48-6243254

**Software ID:** 13000170

**Software Version:** 2013v3.1

Name of Stock	End of Year Book Value	End of Year Fair Market Value
FLAHERTY & CRUMRINE PFD INCOME FUND	25,063	17,199
FLAHERTY & CRUMRINE PFD INC & OPP FUND	24,999	17,975
NUVEEN MULTI STRATEGY INCOME & GROWTH	72,441	43,242
PIMCO CORPORATE OPPORTUNITY FUND	49,820	60,461
HOTCHKIS & WILEY FDS MIDCAP VALUE	2,456	7,655
CAMBIAR OPPORTUNITY FD	13,122	16,616
THORNBURG INVT TR INVT INC BUILDING FD C	241,865	247,262
HANCOCK JOHN INCOME SECS TR SBI	26,396	25,956
JOHN HANCOCK PFD INCOME FUND 3	22,941	16,360
PIONEER SER TR IV CLASSIC BAL CL C	91,852	90,762
CAPITAL INCOME BUILDER FUND CL A	222,098	218,317
OPPENHEIMER DEV MKTS CL Y	12,544	14,087
HARBOR INTERNATIONAL INSTL CLASS	15,335	21,965
JOHN HANCOCK CLASSIC VALUE FUND CL I	11,149	17,470
DELAWARE GROUP ADVISER FDS INC US GRWTH	8,748	20,322
WELLS FARGO FDS TR EMERGING GROWTH FD	7,208	12,290
TOUCHSTONE LARGE CAP GROWTH FD	12,200	19,411
SECURITY EQUITY FD MIDCAP GROWTH	12,273	17,648
INVESCO GLOBAL REAL ESTATE FD CL Y	4,659	5,625
MORGAN STANLEY INSTL FD MID CAP CL I	7,177	11,150
PIMCO FDS PAC INVT MGMT INSTL CL	11,953	8,624
INCOME FUND OF AMERICA CL A	176,807	233,858
BLAIR WILLIAM FDS INTL GROWTH FUND CL I	14,573	19,360
DREYFUS APPRECIATION FUND INC	15,782	23,344
TIMESSQUARE MID CAP GROWTH FD PREMIER CL	11,132	14,135
DELAWARE GROUP EQUITY FDS 11	18,192	23,904
KEELEY FDS INC SMALL CAP VALUE FD CL I	9,069	14,536
AMERICAN FDS GLOBAL BALANCED FD CL A	58,580	68,516
ARCHER DANIELS MIDLAND CO	17,857	23,885
DU PONT EI DE NEMOURS & CO	17,924	21,659

Name of Stock	End of Year Book Value	End of Year Fair Market Value
INTEL CORP	29,785	28,859
TEVA PHARMACEUTICAL ADR	17,882	17,852
PEPSICO INCORPORATED	17,929	22,099
MICROSOFT CORP	17,794	23,082
ABBOTT LABORATORIES	8,586	12,098
VERIZON COMMUNICATIONS	29,903	34,718
AT&T INC	29,747	31,721
JOHNSON & JOHNSON	8,953	12,120
WISDOM EQUITY INCOME FD	15,108	12,320
WALGREEN COMPANY	15,157	21,793
DOW CHEMICAL COMPANY	29,986	38,001
ABBVIE INC	9,311	16,246
FIRST EAGLE FUNDS	14,424	15,086
EAGLE SMALL CAP GROWTH FD CL 1	9,151	12,495
LAZARD FDS INC EMERGING MKTS PORT INSTL	14,009	12,269
VICTORY PORTFOLIOS SMALL CO OPPTY FD	9,597	9,928
INCOME FUND OF AMERICAN CLASS F-1	21,125	26,221
CONAGRA FOODS INC	9,988	10,014
FINANCIAL SELECT SECTOR SPDR	20,020	19,502
SPDR EURO STOXX 50	50,031	48,507
SPDR S&P INSURANCE	14,992	16,593
ST JUDE MEDICAL INC	14,948	20,041
VANGUARD FTSE EUROPEAN	50,057	49,208
WISDOMTREE MIDCAP DIV FD	15,003	14,920
WISDOMTREE S/C DVD FD	14,971	14,560

**TY 2013 Land, Etc. Schedule**

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

**EIN:** 48-6243254

**Software ID:** 13000170

**Software Version:** 2013v3.1

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Improvements	7,369	4,607	2,762	7,369
Land	1,398,882		1,398,882	1,985,768

**TY 2013 Legal Fees Schedule**

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

**EIN:** 48-6243254

**Software ID:** 13000170

**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
DREILING BIEKER & HOFFMAN, ATTORNEYS	27,326	19,128	0	8,198

## TY 2013 Other Assets Schedule

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

**EIN:** 48-6243254

**Software ID:** 13000170

**Software Version:** 2013v3.1

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
COOP PATRONAGE ACCOUNT	1,225	1,105	1,105

**TY 2013 Other Expenses Schedule**

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

**EIN:** 48-6243254

**Software ID:** 13000170

**Software Version:** 2013v3.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MISCELLANEOUS ADMIN COSTS	8,968	6,278		2,690
Rental Expenses	24,014	24,014		

**TY 2013 Other Income Schedule**

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

**EIN:** 48-6243254

**Software ID:** 13000170

**Software Version:** 2013v3.1

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OIL ROYALTY	169,606	169,606	
REFUNDED SCHOLARSHIP	6,000		

**TY 2013 Other Professional Fees Schedule**

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

**EIN:** 48-6243254

**Software ID:** 13000170

**Software Version:** 2013v3.1

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

**TY 2013 Taxes Schedule**

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CO DENNIS BIEKER TRUSTEE

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**Software ID:** 13000170

**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAXES	4,250			
PRODUCTION TAX, OIL ROYALTY	6,441	6,441		
PROPERTY TAXES	14,364	14,364		