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Form **990-PF**

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

OMB No 1545-0052

2014

Department of the Treasury Internal Revenue Service

► Do not enter social security numbers on this form as it may be made public. ► Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For cale	ndar	year 2014, or tax year beginning		and ending		, ,			
Name of fo					Α	• •	ntification num	iber	
WESTE Number an	RN	INDUSTRIAL TRAINING FOU (or PO box number if mail is not delivered to street	JNDATION et address)	Room/suite	D	48-611		ictions)	
% JIM HICKEL USD 281 P.O. BOX 309				110011334110	B Telephone number (see instructions) (785) 421-2131				
City or tow	n, state	or province, country, and ZIP or foreign postal code)	· · · · · · · · · · · · · · · · · · ·	_				
HILL	CIT	Y	KS	67642	С	If exemption	application is p	ending, check	nere.
G Che	ck all t	that apply Initial return	Initial return of a forme	er public charity	D	1 Foreign orga	nizations, chec	k here	► □
		Final return	Amended return			3 3	•		لسا
		Address change	Name change			2 Foreign orga here and atta	inizations meet ach computatio		
H Che			01(c)(3) exempt private fou				•		
	Sect	tion 4947(a)(1) nonexempt charitable t			E		ndation status ! n 507(b)(1)(A),		
			ccounting method X C	ash Accrual		under sectio	11 307 (0)(1)(1),	CHCCK HOLD	П
	i Pait II,	column (c), line 16)	Other (specify)		F		tion is In a 60-r		
<u> </u>			I, column (d) must be on c	asn basis)		under Sectio	n 507(b)(1)(B),	check here	· · · · ·
Part I		alysis of Revenue and	(a) Revenue and	(b) Net investmen	t	(c) Adjus		(d) Disbu for cha	rsements
	cole	penses (The total of amounts in umns (b), (c), and (d) may not neces-	expenses per books	income		inco	me		OSES
	sar	ily equal the amounts in column (a)						(cash ba	sıs only)
		e instructions)) Contributions, gifts, grants, etc, received (attach schedule)				 		 	i
		Ck X if the foundn is not required to attach Sch B	` .			 			
									
	_	Interest on savings and temporary cash investments		27	9.		279.		
	•	Dividends and interest from securities		4 20	\ <u>E</u>		4,205.		
	b	Net rental income	4,205.	4,20	ις.	 	4,205.		41
ien.		or (loss) · · · · · Net gain or (loss) from sale of assets not on line 10 · · ·							
2015 < m 20	b	Gross sales price for all	` ` 						
~,Ā		Capital gain net income (from Part IV, line 2)				1	F.F.C.	EIVED	
© E ⊗ N ⊗ U		Net short-term capital gain							721
๙ กั		Income modifications							171
MAY E	1	Gross sales less returns and				48	MAY 1	8 2015	S-(
≅		allowances Less Cost of				1			Jul
	-	goods sold · · ·					OGU	EN, UT	
Щ	_	Gross profit or (loss) (attach schedule)				 	<u> </u>	- 1 V , O 1	
	''	Cities meeting (attacks sociedate)							
₹	12	Total. Add lines 1 through 11	4,484.	4,48	34.		4,484.		
STAINNED	13	Compensation of officers, directors, trustees, etc							
• 6	14	Other employee salaries and wages							
	15	Pension plans, employee benefits							
A		Legal fees (attach schedule)			38.		238.		
D M		Accounting fees (attach sch)L-16b Str		45	50.	1	450.	 	
, z	l	Other prof fees (attach sch)						 	
O i		Taxes (attach schedule)(see instrs) See Line.18 St		7,	7.		707.	 	
P S T R A T	19	Depreciation (attach	mt 707.		<i>)</i> / .	+	707.	 	
Ť Ť	'	sch) and depletion							
I V G E	20	Occupancy							
	21	Travel, conferences, and meetings		<u> </u>			13		
A E N X D P	22	Printing and publications	13.	-	13.	-	13.	 	
E	23	FRANCHISE FI	EE 40.						
N S	24	Total operating and administrative		 	-			<u> </u>	·
E S		expenses Add lines 13 through 23	= /	1,40	08.	,	1,408.		
	25	Contributions, gifts, grants paid	4,000.						4,000.
	26	Total expenses and disbursements Add lines 24 and 25	5 440	1,40	20		1,408.		4,000.
	27	Subtract line 26 from line 12.	5,448.	1,4	00.	' 	1,400.	 	4,000.
		Excess of revenue over expenses						1	
		and disbursements	-964.						
	1	Net investment income (if negative, enter -0-).		3,0	76.	•		 	
	C	Adjusted net income (if negative, enter -0-)	• -	i		1	3,076.	İ.	

Part	T	Balance Sheets Attached schedules an column should be for e	d amounts in the description nd-of-year amounts only	Beginning of year	End of	
ı art		(See instructions)	or your amounts only	(a) Book Value	(b) Book Value	(c) Fair Market Value
	1	Cash - non-interest-bearing		74,650.	73,637.	73,637.
	2	Savings and temporary cash investmen	ts			
	3	Accounts receivable	>			
		Less allowance for doubtful accounts	-	· · · · · · · · · · · · · · · · · · ·	···	
	4	Pledges receivable				
ļ		Less allowance for doubtful accounts	-			
	5	Grants receivable				
	6	Receivables due from officers, directors, trustee disqualified persons (attach schedule) (see instr	s, and other uctions)			
	7	Other notes and loans receivable (attach sch)	. -	, <u> </u>		
AS		Less allowance for doubtful accounts				
š	8	Inventories for sale or use				
S S E T	9	Prepaid expenses and deferred charge	s			
S		Investments — U.S. and state governm obligations (attach schedule)				
	t	Investments - corporate stock (attach schedul	e)			
	•	: Investments — corporate bonds (attach schedu	le)			
	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	•			
		Less accumulated depreciation				00.000
		(attach schedule)		20,000.	20,000.	20,000.
	16	Other assets (describe Total assets (to be completed by all file	⁾			
		see the instructions Also, see page 1,	item I)	94,650.	93,637.	93,637.
Ļ	17	Accounts payable and accrued expens				<u>]</u>
Ä	18	Grants payable				
В	19	Deferred revenue				
Ŀ	20	Loans from officers, directors, trustees, & other	·			
Ţ	21	Mortgages and other notes payable (attach sch				_
i	22	Other liabilities (describe	⁾			
E S	23	Total liabilities (add lines 17 through 2	22)			
	 	Foundations that follow SFAS 117.	heck here			1
		and complete lines 24 through 26 ar	nd lines 30 and 31.			
NF	24	Unrestricted			·	
E U T N	25	Temporarily restricted				
D	26	•				
A B S A L T		Foundations that do not follow SFA and complete lines 27 through 31.	S 117, check here · ► <u>X</u>			
EL	27	Capital stock, trust principal, or current	funds			
SN	28	Paid-ın or capıtal surplus, or land, bldg, and ec	juipment fund	20,000.	20,000.	_
O E	29	Retained earnings, accumulated income, endo	wment, or other funds	74,650.	73,637.	
R S	30	Total net assets or fund balances (s		94,650.	93,637.	_
	31	Total liabilities and net assets/fund (see instructions)		94,650.	93,637.	
Par	<u> </u> + []]	Analysis of Changes in Net A				<u> </u>
					auth	
1	end-	Il net assets or fund balances at beginnir of-year figure reported on prior year's re	turn)		1	94,650.
2		er amount from Part I, line 27a				-964.
3		r increases not included in line 2 (itemize) lines 1, 2, and 3			3	93,686.
4		eases not included in line 2 (itemize)	A			93,686.
5 6		eases not included in line 2 (itemize)		Part II. column (b), line 30		93,637.

ä∰V≪ Capital Ga (a) List an 2-story brick	d describe the kind(s	s) of property sold (e g , real mon stock, 200 shares MLC (estate, Company)	(b) How acq P — Purcha D — Donat	ase	(C) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a							
b							
C							
d				_			
е							
(e) Gross sales pri	ce (f)	Depreciation allowed (or allowable)	(g) Cost or other bas plus expense of sale			(h) Gain or (e) plus (f) mi	
a							
b							
С							
d							
е							
Complete only for as	sets showing gain in	column (h) and owned by th	e foundation on 12/31/69			(I) Gains (Col	lumn (h)
(i) Fair Market Valuas of 12/31/69	ue	(j) Adjusted basis as of 12/31/69	(k) Excess of column over column (j), if an			ain minus column (k an -0-) or Losses (fr), but not less
a							
b							
С							
d							
е							
2 Capital gain net inco	me or (net capital lo		enter in Part I, line 7 er -0- in Part I, line 7		2		
3 Net short-term capita	al gain or (loss) as di	efined in sections 1222(5) an	_				
If gain, also enter in	Part I, line 8, column	(c) (see instructions) If (loss	_	-	_		
			<u></u>		3		
Part V Qualificati	on Under Sections of the strong private foundation	on 4940(e) for Reduce	ed Tax on Net Investr			<u> </u>	
Part Var Qualificati For optional use by dome section 4940(d)(2) applied Vas the foundation liable of Yes, the foundation does	on Under Section on Under Section of Section 1991 of Section 4942 on the Section 4942	on 4940(e) for Reduce	ed Tax on Net Investment of any year in the base polete this part.	ncome) eriod?	ome	· · · · · · Yes	X No
Part Var Qualificati For optional use by dome section 4940(d)(2) applied Vas the foundation liable of Yes, the foundation does	on Under Sections of the section 4942 es not qualify under se amount in each co	on 4940(e) for Reduce ons subject to the section 494 ank tax on the distributable amount section 4940(e) Do not comp	ed Tax on Net Investment of any year in the base polete this part.	ncome) eriod? ny entries	ome	<u>_</u>	n ratio
Part V Qualificati For optional use by dome section 4940(d)(2) applie Vas the foundation liable Yes, the foundation doe 1 Enter the appropriate (a) Base period year Calendar year (or tax beginning in)	on Under Sections of the section 4942 es not qualify under se amount in each co	on 4940(e) for Reduce ons subject to the section 494 ank tax on the distributable amou section 4940(e) Do not comp lumn for each year, see the in (b) ed qualifying distributions	ant of any year in the base polete this part. (c) Net value of noncharitable-use ass	eriod? ny entries	ome	Yes (d) Distribution	n ratio by column (c))
Part V Qualificati or optional use by dome section 4940(d)(2) applie /as the foundation liable 'Yes,' the foundation doe 1 Enter the appropriate (a) Base period year Calendar year (or tax	on Under Sections of the section 4942 es not qualify under se amount in each co	on 4940(e) for Reduce ons subject to the section 494 ank tax on the distributable amou section 4940(e) Do not comp lumn for each year, see the ii (b) ed qualifying distributions	ant of any year in the base polete this part. Instructions before making a (c) Net value of noncharitable-use ass	eriod?	ome	Yes (d) Distribution	n ratio by column (c))
Part V Qualificati For optional use by dome section 4940(d)(2) applie As the foundation liable Yes, the foundation doe 1 Enter the appropriate (a) Base period year Calendar year (or tax beginning in) 2013 2012	on Under Sections of the section 4942 es not qualify under se amount in each co	on 4940(e) for Reduce ons subject to the section 494 ank tax on the distributable amount section 4940(e). Do not complumn for each year, see the in (b) ed qualifying distributions 6,701. 8,556.	ant of any year in the base polete this part. Net value of noncharitable-use ass	eriod? ny entries sets 3,268. 6,714.	ome	Yes (d) Distribution	n ratio by column (c)) 0.054361 0.067522
Part V Qualificati For optional use by dome section 4940(d)(2) applie Vas the foundation liable 'Yes,' the foundation doe 1 Enter the appropriate (a) Base period year Calendar year (or tax beginning in) 2013 2012 2011	on Under Sections of the section 4942 es not qualify under se amount in each co	on 4940(e) for Reduce ons subject to the section 494 ank tax on the distributable amou section 4940(e) Do not comp lumn for each year, see the ii (b) ed qualifying distributions 6,701. 8,556. 4,500.	ant of any year in the base polete this part. Net value of noncharitable-use ass	eriod?	ome	Yes (d) Distribution	0.054361 0.067522 0.035199
Part V Qualificati For optional use by dome section 4940(d)(2) applie Vas the foundation liable 'Yes,' the foundation doe 1 Enter the appropriate (a) Base period year Calendar year (or tax beginning in) 2013 2012 2011 2010	on Under Sections of the section 4942 es not qualify under se amount in each co	on 4940(e) for Reduce ons subject to the section 494 ank tax on the distributable amou section 4940(e) Do not comp lumn for each year, see the in (b) ed qualifying distributions 6, 701. 8, 556. 4, 500. 6, 522.	ant of any year in the base polete this part. Net value of noncharitable-use ass	eriod? ny entries sets 3, 268. 6, 714. 7, 843. 9, 923.	ome	Yes (d) Distribution	0.054361 0.067522 0.035199
Part V Qualificati For optional use by dome section 4940(d)(2) applie Vas the foundation liable 'Yes,' the foundation doe 1 Enter the appropriate (a) Base period year Calendar year (or tax beginning in) 2013 2012 2011 2010 2009	istic private foundations and the section 4942 are not qualify under see amount in each coors. Adjusting the section 4942 are amount in each coors.	on 4940(e) for Reduce ons subject to the section 494 ank tax on the distributable amou section 4940(e) Do not comp lumn for each year, see the ii (b) ed qualifying distributions 6,701. 8,556. 4,500.	ant of any year in the base polete this part. Net value of noncharitable-use assets 12 12 12 13	eriod? ny entries sets 3,268. 6,714. 7,843. 9,923. 2,906.	ome	Yes (d) Distribution	0.054361 0.067522 0.035199 0.050199
Part V Qualificati For optional use by dome section 4940(d)(2) applie Vas the foundation liable Yes, the foundation doe 1 Enter the appropriate (a) Base period year Calendar year (or tax beginning in) 2013 2012 2011 2010 2009 2 Total of line 1, colur	istic private foundations and the section 4942 are not qualify under see amount in each coors (year) Adjusting for the 5-year to set to for the section 4942 are not qualify under see amount in each coors (year)	on 4940(e) for Reduce ons subject to the section 494 ank tax on the distributable amount for each year, see the interpretation (b) and distributions 6,701. 8,556. 4,500. 6,522. 6,087.	ant of any year in the base polete this part. Net value of noncharitable-use ass 12 12 13	eriod?	(colu	Yes (d) Distribution	0.054361 0.067522 0.035199 0.050199 0.045799
Part V Qualificati For optional use by dome section 4940(d)(2) applie Vas the foundation liable Yes, the foundation doe 1 Enter the appropriate (a) Base period year Calendar year (or tax beginning in) 2013 2012 2011 2010 2009 2 Total of line 1, colur 3 Average distribution number of years the	ion Under Sections on Under Sections of the section 4942 is not qualify under section 4942 is amount in each considerations of the section 4942 is amount in each consideration of the section 4942 is amount in each consideration of the section of the section under the section of the section	on 4940(e) for Reduce ons subject to the section 494 ank tax on the distributable amount section 4940(e). Do not complumn for each year, see the in (b) and qualifying distributions 6,701. 8,556. 4,500. 6,522. 6,087.	ant of any year in the base polete this part. Instructions before making a (c) Net value of noncharitable-use ass 12 12 12 13 10 I on line 2 by 5, or by the ears	eriod?	(colu	Yes (d) Distribution	0.054361 0.067522 0.035199 0.050199 0.045799
Part V Qualificati For optional use by dome section 4940(d)(2) applie Vas the foundation liable Yes, the foundation doe 1 Enter the appropriate (a) Base period year Calendar year (or tax beginning in) 2013 2012 2011 2010 2009 2 Total of line 1, colur 3 Average distribution number of years the	istic private foundations, leave this part blates, leave this part blates not qualify under seamount in each constant and the seamount in each	on 4940(e) for Reduce ons subject to the section 4942 ank tax on the distributable amount section 4940(e). Do not complumn for each year, see the in (b) and qualifying distributions 6,701. 8,556. 4,500. 6,522. 6,087. Dasse period — divide the total in existence if less than 5 years.	ant of any year in the base polete this part. Net value of noncharitable-use asset 12 12 12 13 1 on line 2 by 5, or by the ears	eriod?	(colu	Yes (d) Distribution	0.054361 0.067522 0.035199 0.050199 0.045799 0.253080 0.050616
Part V Qualificati For optional use by dome section 4940(d)(2) applies Vas the foundation liable of Yes, the foundation doe 1 Enter the appropriate (a) Base period year Calendar year (or tax beginning in) 2013 2012 2011 2010 2009 2 Total of line 1, colur 3 Average distribution number of years the 4 Enter the net value of 5 Multiply line 4 by line	istic private foundations, leave this part blat for the section 4942 is not qualify under se amount in each constant and the section are a foundation for the 5-year be foundation has been of noncharitable-use is still a foundation and the section are section for the 5-year becomes a foundation has been of noncharitable-use is 3	on 4940(e) for Reduce ons subject to the section 4942 ank tax on the distributable amoust section 4940(e). Do not complum for each year, see the in (b) and qualifying distributions 6,701. 8,556. 4,500. 6,522. 6,087. Dase period — divide the total in existence if less than 5 years.	ant of any year in the base polete this part. Net value of noncharitable-use asset 12 12 13 10 10 10 10 10 10 10 10 10	ncome) eriod? ny entries sets 3, 268. 6, 714. 7, 843. 9, 923. 2, 906.	(colu	Yes (d) Distribution	0.054361 0.067522 0.035199
Part V Qualificati For optional use by dome section 4940(d)(2) applies Vas the foundation liable of Yes, the foundation doe 1 Enter the appropriate (a) Base period year Calendar year (or tax beginning in) 2013 2012 2011 2010 2009 2 Total of line 1, colure 3 Average distribution number of years the 4 Enter the net value of 5 Multiply line 4 by line 6 Enter 1% of net investigations	istic private foundations, leave this part blat for the section 4942 is not qualify under seamount in each constant and the section and the se	on 4940(e) for Reduce ons subject to the section 494 ank tax on the distributable amous section 4940(e) Do not comp lumn for each year, see the in (b) ed qualifying distributions 6,701. 8,556. 4,500. 6,522. 6,087. Dase period — divide the total in existence if less than 5 y assets for 2014 from Part X,	ant of any year in the base polete this part. Net value of noncharitable-use asset 12 12 12 13 10 I on line 2 by 5, or by the ears	eriod?	(colu	Yes (d) Distribution	0.054361 0.067522 0.035199 0.050199 0.045799 0.253080 0.050616 121,893.

Part	VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see in	nstruct	tions)		
1 a	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 instrs)				
	Domestic foundations that meet the section 4940(e) requirements in Part V,	1			62.
	check here . ► and enter 1% of Part I, line 27b				
С	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)				J
	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2			0.
	Add lines 1 and 2	3			62.
	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			<u>62.</u>
	Credits/Payments				ŀ
	2014 estimated tax pmts and 2013 overpayment credited to 2014				
	Exempt foreign organizations — tax withheld at source				ļ
	Tax paid with application for extension of time to file (Form 8868) 6 c				
	Backup withholding erroneously withheld				
7	Total credits and payments. Add lines 6a through 6d	7			
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			62.
10	Overpayment if time 7 is those than the total of lines 3 and 0, enter the amount overpaid	10			0.
11	Enter the amount of line 10 to be Credited to 2015 estimated tax Refunded	11			
Par	t VII-A Statements Regarding Activities			,	
1 a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it			Yes	No
	participate or intervene in any political campaign?		· · 1 a	<u> </u>	X
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?		11	,	X
	If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities				
c	Did the foundation file Form 1120-POL for this year?		10	<u>: </u>	X
a	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation · · · ▶ \$ (2) On foundation managers · · · ▶ \$				
е	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?		2		\ X
2	If 'Yes,' attach a detailed description of the activities				
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				X
	Did the foundation have unrelated business gross income of \$1,000 or more during the year?			+	X
t	olf 'Yes,' has it filed a tax return on Form 990-T for this year?)	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5		X
	If 'Yes,' attach the statement required by General Instruction T				
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either				
	By language in the governing instrument, or			1	
	• 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	- X	-
7	Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV			Х	
8 a	Enter the states to which the foundation reports or with which it is registered (see instructions)				
t	of 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		8	b X	-
	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)				
9	for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If 'Yes,' complete Part X	?ĭ√	9		X
10					
	and addresses	<u></u>		00.05	X (2014)
BAA			Form 9	30-26	(ZU 14)

Orm	1990-PF (2014) WESTERN INDUSTRIAL TRAINING FOUNDATION 48-611752	0	P	age 5
Par	t 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		Х
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		Х
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13		Х
	Website address · · · · · · · · · · · · · · · · N/A			
14	Website address	421	-213	ī - ·
	Located at ► 120 E MAIN HILL CITY KS ZIP+4 ► 67642			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here			П
	and enter the amount of tax-exempt interest received or accrued during the year		Yes	No
16	At any time during calendar year 2014, 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		Х
	See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1) If 'Yes,' enter the name of the foreign country			
Par	t 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
1 a	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 X No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes X No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?			
	(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)?			
	(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.)			
1	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 instructions)?	1 b		
	Organizations relying on a current notice regarding disaster assistance check here			
•	c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1 c		X
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 $4942(j)(5)$)			
i	a At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?			:
	If 'Yes,' list the years ► 20 <u>1</u> <u>3</u> , 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)	· 2 b	X	
	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			
3	a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
	b If 'Yes,' did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or			
	(3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule Č, Form 4720, to determine if the foundation had excess business holdings in 2014)	. 3 b		
			<u> </u>	
4	a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	. 4 a	ļ	Х
	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 2014?	. 4 b		X

Form 990-PF (2014) WESTERN INDUSTRIAL	TRAINING FOUN	DATION	48-611	.7520	Page 6
Part VII-B Statements Regarding Activiti			uired (continued)		
5 a During the year did the foundation pay or incur a	ny amount to				
(1) Carry on propaganda, or otherwise attempt to	o influence legislation (se	ection 4945(e))?	· · · · Yes X	No	
(2) Influence the outcome of any specific public on, directly or indirectly, any voter registration	n drive?			No	
(3) Provide a grant to an individual for travel, stu	dy, or other similar purpo	ses?	Yes X	No	
(4) Provide a grant to an organization other than in section 4945(d)(4)(A)? (see instructions).	a charitable, etc, organiz	zation described	· · · · Yes X	No	
(5) Provide for any purpose other than religious, educational purposes, or for the prevention of	charitable, scientific, lite of cruelty to children or ar	rary, or nimals?.........	· · · · Yes X	No	
b If any answer is 'Yes' to 5a(1)-(5), did any of the described in Regulations section 53.4945 or in a (see instructions)?	current notice regarding	disaster assistance		5 b	
Organizations relying on a current notice regardi				,	
c If the answer is 'Yes' to question 5a(4), does the tax because it maintained expenditure responsib If 'Yes.' attach the statement required by Regula	ility for the grant?	<i></i>	· · · · Yes	No	
6 a Did the foundation, during the year, receive any	•	•			
on a personal benefit contract?				No	
b Did the foundation, during the year, pay premiun <i>If 'Yes' to 6b. file Form 8870</i>	ns, directly or indirectly, o	n a personal benefit conf	tract?	6b	X
7 a At any time during the tax year, was the foundati	on a party to a prohibited	I tax shelter transaction?	· · · · · Yes X	No	
b If 'Yes,' did the foundation receive any proceeds					
Part VIII Information About Officers, D	irectors, Trustees,	Foundation Manag	gers, Highly Paid I	imployees	i,
1 List all officers, directors, trustees, foundation	on managers and their c	ompensation (see inst	ructions).		
(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 other all	account, owances
JIM HICKEL		-			
<u>USD 281</u> HILL CITY KS 67642	PRESIDENT 0.00	0.	0.		0.
ALEXIS WINGERSON	0.00		<u> </u>		
#1 RINGNECK DRIVE	SECRETARY				•
HILL CITY KS 67642 DAVID ELLIOTT	0.25	0.	0.		0.
120 E MAIN STREET	TREASURER				
HILL CITY KS 67642	0.25	0.	0.		0.
2 Compensation of five highest-paid employed					
(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 other all	e account, lowances
NONE					
	-			ļ	
	i	Ť	I	1	
	:				
Total number of other employees paid over \$50,000					None

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	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
иои		
		·-
Total	number of others receiving over \$50,000 for professional services	Non
Ran	XXA 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 ations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	NONE	
		0
2		
3		
3		
4		
Par	Summary of Program-Related Investments (see instructions)	
Desc	ribe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	NONE	
		_
_		c
2		
Allo	ther program-related investments. See instructions.	
0		
3		1
3		
	. Add lines 1 through 3	

Page 8

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	1 1	
b Average of monthly cash balances		75,749.
c Fair market value of all other assets (see instructions)		48,000.
d Total (add lines 1a, b, and c)	1 d	123,749.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c		
(attach detailed explanation)		
2 Acquisition indebtedness applicable to line 1 assets		
3 Subtract line 2 from line 1d	3	123,749.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	1,856.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	121,893.
6 Minimum Investment return. Enter 5% of line 5	6	6,095.
Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private or and certain foreign organizations check here ☐ and do not complete this part XI	perating foundat art.)	
1 Minimum investment return from Part X, line 6	1	6,095.
2 a Tax on investment income for 2014 from Part VI, line 5	62.	
b Income tax for 2014 (This does not include the tax from Part VI.)		
c Add lines 2a and 2b	2c	62.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	6,033.
4 Recoveries of amounts treated as qualifying distributions		
5 Add lines 3 and 4		6,033.
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		6,033.
Part XII Qualifying Distributions (see instructions)	1	
1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes a Expenses, contributions, gifts, etc — total from Part I, column (d), line 26		4,000.
b Program-related investments — total from Part IX-B	1b	0.
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the a Suitability test (prior IRS approval required)		
b Cash distribution test (attach the required schedule)	3 b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4.		4,000.
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	0.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	4,000.
Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whet qualifies for the section 4940(e) reduction of tax in those years		<u>.</u> .
BAA	F	orm 990-PF (2014)

Part XIII Undistributed Income (see instructions)

•		(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
	histributable amount for 2014 from Part XI,				6 022
	ndistributed income, if any, as of the end of 2014				6,033.
	inter amount for 2013 only			5,293.	
	otal for prior years 20 , 20 , 20			3,233.	
	xcess distributions carryover, if any, to 2014				
	rom 2009				
b F	rom 2010 0 .				
c F	rom 2011 0 .				
d F	rom 2012 0 .				
e F	from 2013 0 .				
f T	otal of lines 3a through e	0.			
4 0	Qualifying distributions for 2014 from Part	·			
	(II, line 4 ► \$ 4,000.				
a A	applied to 2013, but not more than line 2a			4,000.	
	Applied to undistributed income of prior years Election required — see instructions)	, , , , , , , , , , , , , , , , , , , ,			
	reated as distributions out of corpus Election required — see instructions)				
d A	Applied to 2014 distributable amount				
e F	Remaining amount distributed out of corpus 🕠	0.			
	xcess distributions carryover applied to 2014				
(If an amount appears in column (d), the same amount must be shown in column (a))				
i	Enter the net total of each column as ndicated below: Corpus Add lines 3f, 4c, and 4e Subtract line 5	· · · · · · · · · · · · · · · · ·			
b F	Prior years' undistributed income Subtract	<u> </u>			
	ıne 4b from line 2b		0.		
11 E	Enter the amount of prior years' undistributed noome for which a notice of deficiency has been issued, or on which the section 4942(a) ax has been previously assessed				
	Subtract line 6c from line 6b. Taxable amount — see instructions		0.		
	Undistributed income for 2013 Subtract line 4a from ine 2a Taxable amount — see instructions			1,293.	
4	Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				6,033.
(Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required — see instructions)				·
8 I	Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)	0.			
9 1	Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	0.			
10	Analysis of line 9				
	Excess from 2010 0 .				
b	Excess from 2011 0 .	1			
C	Excess from 2012 0 .	1			
d l	Excess from 2013 0 .	1			
е	Excess from 2014 0 .				

Form 990-PF (2014) WESTERN INDUSTRIA				48-6117520	Page 10
Rart XIV Private Operating Foundati					N/A
1 a If the foundation has received a ruling or determined is effective for 2014, enter the date of the ruling	ıg <i></i>			· · <u>· ·</u> · · · · · · • [
b Check box to indicate whether the foundation		ing foundation descri		4942(J)(3) or	4942(J)(5)
2 a Enter the lesser of the adjusted net income from Part I or the minimum	Tax year		Prior 3 years		
investment return from Part X for each year listed	(a) 2014	(b) 2013	(c) 2012	(d) 2011	(e) Total
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					
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	
(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)					
(4) Gross investment income					
Part XV Supplementary Information assets at any time during th	(Complete this	s part only if the	e foundation ha	ad \$5,000 or more	in
Information Regarding Foundation Manage a List any managers of the foundation who have close of any tax year (but only if they have con N/A	ers: e contributed more ontributed more that	e than 2% of the tota an \$5,000) (See sect	tion 507(d)(2).)		
b List any managers of the foundation who own a partnership or other entity) of which the foundation N/A	n 10% or more of ti Indation has a 10%	he stock of a corpora or greater interest.	ation (or an equally l	arge portion of the own	ership of
2 Information Regarding Contribution, Gran Check here ☐ If the foundation only ma requests for funds. If the foundation makes g complete items 2a, b, c, and d	ikes contributions t lifts, grants, etc (se	to preselected charitate instructions) to ind	able organizations a lividuals or organiza	tions under other condi	
a The name, address, and telephone number of	or e-mail address o	of the person to whor	n applications shoul	d be addressed	
JIM HICKEL					
P.O. BOX 309	VO 676	40 (7	05) 401 0106	:	
HILL CITY, b The form in which applications should be suf	KS 676		85) 421-2135	<u> </u>	
APPLICATION FORMS ATTACHED		ation and materials to	ncy should moldde.		
c Any submission deadlines					
VARIABLE					
d Any restrictions or limitations on awards, suc GRAHAM COUNTY, KANSAS VO-				utions, or other factors	
					000 PF (0044)

Part XV: Supplementary Information (continued)

3 Grant's and Contributions Paid During the	t	··-		
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)	substantial contributor	recipient		
a Paid during the year AFA P.O. BOX 414838 KANSAS CITY MO 6414 KANSAS STATE UNIVERSITY	1	501C3	EDUCATION	1,000.
119 ANDERSON HALL MANHATTAN KS 6650 FORT HAYS STATE UNIVERSITY 600 PARK ST	06	501C3	EDUCATION	1,900.
HAYS KS 6760 PITTSBURG STATE UNIVERSITY 1701 S BROADWAY ST	01	501C3	EDUCATION	400.
PITTSBURG KS 667 SEWARD COUNTY COMM COLLEGE 1801 N KANSAS AVE	52	501C3	EDUCATION	500.
LIBERAL KS 679)1	501C3	EDUCATION	200.
				4,000.
b Approved for future payment				4,000.
Total			3 b	

Part XVI-A	Analysis of	Income-Producing	Activities
------------	-------------	------------------	-------------------

inter gross amounts unless otherwise indicated	Unrelated	business income	Excluded by section 512, 513, or 514		(e)
Program service revenue	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	Related or exempt function income (See instructions)
a					
b			1		
C					
d			 		
6					
	 		 		
g Fees and contracts from government agencies					
2 Membership dues and assessments	 	···-			
				·	
Interest on savings and temporary cash investmentsDividends and interest from securities					
	-				
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property	-				
6 Net rental income or (loss) from personal property					ļ
7 Other investment income					
${\bf 8}$ $\;$ Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
O Gross profit or (loss) from sales of inventory					
1 Other revenue					
a N/A					0
b					
c					
d					
e					
			 		0
Subtotal Add columns (b), (d), and (e)					<u> </u>
See worksheet in line 13 instructions to verify calculation	ns)				(
Total. Add line 12, columns (b), (d), and (e) See worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e)	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e)	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e) see worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the Line No. Explain below how each activity for which in accomplishment of the foundation's exempt	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e) see worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the Line No. Explain below how each activity for which in accomplishment of the foundation's exempt	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
art XVI-B Relationship of Activities to the Accomplishment of the foundation's exempt.	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e) see worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the Line No. Explain below how each activity for which in accomplishment of the foundation's exempt	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e)	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e) ee worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the line No. Explain below how each activity for which in accomplishment of the foundation's exempt	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e) ee worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the line No. Explain below how each activity for which in accomplishment of the foundation's exempt	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
art XVI-B Relationship of Activities to the Accomplishment of the foundation's exempt.	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
art XVI-B Relationship of Activities to the succession of the foundation of the foundation's exempt.	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
art XVI-B Relationship of Activities to the Accomplishment of the foundation's exempt.	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
art XVI-B Relationship of Activities to the succession of the foundation of the foundation's exempt.	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e)	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
art XVI-B Relationship of Activities to the succession of the foundation of the foundation's exempt.	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e) ee worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the line No. Explain below how each activity for which in accomplishment of the foundation's exempt	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
art XVI-B Relationship of Activities to the succession of the foundation of the foundation's exempt.	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
art XVI-B Relationship of Activities to the succession of the foundation of the foundation's exempt.	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e) see worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the Line No. Explain below how each activity for which in accomplishment of the foundation's exempt	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e)	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e) ee worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the line No. Explain below how each activity for which in accomplishment of the foundation's exempt	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e)	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e) see worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the Line No. Explain below how each activity for which in accomplishment of the foundation's exempt	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e) See worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the	ns) ne Accompli	shment of Exe	mpt Purpo	ses	
Total. Add line 12, columns (b), (d), and (e) See worksheet in line 13 instructions to verify calculation Part XVI-B Relationship of Activities to the Line No. Explain below how each activity for which in accomplishment of the foundation's exempt	ns) ne Accompli	shment of Exe	mpt Purpo	ses	

Page 13 Form 990-PF (2014) WESTERN INDUSTRIAL TRAINING FOUNDATION 48-6117520 Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable **Exempt Organizations** Yes No Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? a Transfers from the reporting foundation to a noncharitable exempt organization of 1 a (1) Х 1 a (2) Х **b** Other transactions 1 b (1) (1) Sales of assets to a noncharitable exempt organization. . . Х (2) Purchases of assets from a noncharitable exempt organization . . 1 b (2) Х (3) Rental of facilities, equipment, or other assets 1 b (3) Х (4) Reimbursement arrangements 1 b (4) Х 1 b (5) Х 1 b (6) (6) Performance of services or membership or fundraising solicitations. . . . Х Х C Sharing of facilities, equipment, mailing lists, other assets, or paid employees. d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. (b) Amount involved (c) Name of noncharitable exempt organization (d) Description of transfers, transactions, and sharing arrangements (a) Line no 2 a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? b If 'Yes,' complete the following schedule (a) Name of organization (c) Description of relationship (b) Type of organization Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Sign this return with the Here preparer shown below DAVID ELLIOTT Signature of officer or trustee Date Title Yes Date Preparec's signature

Print/Type preparer's name Check self-employed P00001548 05/12/15 PHYLLIS WELLER Paid Firm's EIN ▶ <u>48-1137858</u> PHYLLIS WELLER Preparer Firm's address 105 E CHERRY ST Use Only Phone no 67642-1707 (785)421-2688 HILL CITY Form 990-PF (2014) BAA

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
GRAHAM COUNTY TREASURER	669.	669.	669.	
OFFICE SUPPLIES	38.	38.	38.	

Form 990-PF, Page 1, Part I Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PHYLLIS WELLER	TAX PREPARATION AND ACCOUNTING	450.	450.	450.	

Total <u>450.</u> 450. 450.