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Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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


OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 02-01-2014 , and ending 01-31-2015

Name of foundation DAVID AND MARY P RUSH EDUCATIONAL TRUST CO DENNIS BIEKER TRUSTEE		A Employer identification number 48-6243254	
Number and street (or P O box number if mail is not delivered to street address) PO BOX 579		B Telephone number (see instructions) (785) 625-3537	
City or town, state or province, country, and ZIP or foreign postal code HAYS, KS 67601		C If exemption application is pending, check here <input type="checkbox"/>	
G 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		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H 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		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 5,729,654		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J 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 <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</i>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	4,492	4,492		
	4 Dividends and interest from securities.	75,622	75,622		
	5a Gross rents	89,827	89,827		
	b Net rental income or (loss) <u>60,392</u>				
	6a Net gain or (loss) from sale of assets not on line 10	120,788			
	b Gross sales price for all assets on line 6a <u>471,985</u>				
	7 Capital gain net income (from Part IV, line 2) . . .		120,788		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	 130,635	121,385		
	12 Total. Add lines 1 through 11	421,364	412,114		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	28,467	19,927		8,540
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	 28,564	19,995		8,569
	b Accounting fees (attach schedule)	 11,330	7,931		3,399
	c Other professional fees (attach schedule)	 300	210		90
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	 34,092	25,045		
	19 Depreciation (attach schedule) and depletion	 492	492		
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	 41,167	37,500		3,667
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	144,412	111,100		24,265
	25 Contributions, gifts, grants paid	247,250			247,250
	26 Total expenses and disbursements. Add lines 24 and 25	391,662	111,100		271,515
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	29,702			
	b Net investment income (if negative, enter -0-)		301,014		
	c Adjusted net income (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	277,982	162,872	162,872
	2	Savings and temporary cash investments	723,279	723,178	723,178
	3	Accounts receivable ▶ <u>36,109</u>			
		Less allowance for doubtful accounts ▶ _____	42,545	36,109	36,109
	4	Pledges receivable ▶ _____			
		Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____			
		Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	1,724,672	1,878,060	2,000,489
	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>5,099</u>	1,401,644	1,401,152	1,993,137
	15	Other assets (describe ▶ _____)	1,105	1,202	1,202
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	4,185,627	4,216,973	5,729,654
	17	Accounts payable and accrued expenses	24,977	26,621	
	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	Total liabilities (add lines 17 through 22)	24,977	26,621	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	3,221,208	3,320,809	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	939,442	869,543	
	30	Total net assets or fund balances (see instructions)	4,160,650	4,190,352	
	31	Total liabilities and net assets/fund balances (see instructions)	4,185,627	4,216,973	

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 4,160,650
2	Enter amount from Part I, line 27a	2 29,702
3	Other increases not included in line 2 (itemize) ▶ _____	3
4	Add lines 1, 2, and 3	4 4,190,352
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 4,190,352

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			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a	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	120,788
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 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))
2013	217,604	5,554,635	0 03918
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

2	Total of line 1, column (d).	2	0 24670
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 04934
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	5,715,803
5	Multiply line 4 by line 3.	5	282,023
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	3,010
7	Add lines 5 and 6.	7	285,033
8	Enter qualifying distributions from Part XII, line 4.	8	271,515

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		
	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	1	6,020
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	6,020
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	6,020
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	6,560
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	6,560
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	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	540
11	Enter the amount of line 10 to be Credited to 2015 estimated tax <input type="checkbox"/> 540 Refunded <input type="checkbox"/>	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?	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	1b		No
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> KS _____			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see 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 Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 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	Yes	No
See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? Yes No			
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). Yes No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here.	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 2014?	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 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 , 20 , 20 , 20 Yes No			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? Yes No			
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 C, Form 4720, to determine if the foundation had excess business holdings in 2014.).	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 2014?	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 4945(d)(4)(A)? (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 any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?	5b		No
	Organizations relying on a current notice regarding disaster assistance check here.			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?			
	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	9,489		
414 N 12TH AVE	2 00			
HILL CITY,KS 67642				
BRAD TREXLER	Trustee	9,489		
2977 US HWY 283	2 00			
HILL CITY,KS 67642				
DENNIS BIEKER	Trustee	9,489		
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 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	2,785,951
b	Average of monthly cash balances.	1b	201,436
c	Fair market value of all other assets (see instructions).	1c	2,815,459
d	Total (add lines 1a, b, and c).	1d	5,802,846
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	5,802,846
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	87,043
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	5,715,803
6	Minimum investment return. Enter 5% of line 5.	6	285,790

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	285,790
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	6,020
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	6,020
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	279,770
4	Recoveries of amounts treated as qualifying distributions.	4	9,250
5	Add lines 3 and 4.	5	289,020
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	289,020

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	271,515
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	271,515
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	271,515

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				289,020
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			266,252	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				
d From 2012.				
e From 2013.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 271,515			266,252	
a Applied to 2013, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2014 distributable amount.				5,263
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (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 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				283,757
7 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 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions). . . .				
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				
c Excess from 2012. . . .				
d Excess from 2013. . . .				
e Excess from 2014. . . .				

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 2014, 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) 2014	(b) 2013	(c) 2012	(d) 2011	
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><div>a</div><div>Paid during the year</div><div>See Additional Data TableSee Additional Data Table</div></div>				
<div>Total</div>			<div>3a</div>	247,250
<div><div>b</div><div>Approved for future payment</div></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** (2014)

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)
63 872 Delaware Group Equity Funds II	P	2012-01-24	2014-04-01
330 Abbvie Inc	P	2012-01-30	2014-04-30
462 AT&T Inc	P	2012-01-30	2014-04-30
330 Abbott Laboratories	P	2012-01-30	2014-04-30
404 Archer-Daniels-MidInd Co	P	2012-01-30	2014-04-30
954 SPDR Euro Stoxx 50	P	2013-12-02	2014-04-30
479 Dow Chemical Company	P	2013-01-31	2014-04-30
19 Dow Chemical Company	P	2013-12-02	2014-04-30
226 Du Pont E I De Nemours & Company	P	2012-01-30	2014-04-30
521 Intel Corp	P	2012-01-30	2014-04-30

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
1,044		728	316
17,041		9,311	7,730
16,453		13,456	2,997
12,820		8,587	4,233
17,599		11,925	5,674
41,541		39,123	2,418
22,781		15,001	7,780
941		759	182
15,188		11,411	3,777
13,824		13,838	-14

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	
			316
			7,730
			2,997
			4,233
			5,674
			2,418
			7,780
			182
			3,777
			-14

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)
137 Johnson & Johnson	P	2012-01-30	2014-04-30
467 Microsoft Corp	P	2012-01-30	2014-04-30
73 Pepsico Incorporated	P	2012-01-30	2014-04-30
193 St Jude Medical Inc	P	2013-05-23	2014-04-30
135 Financial Select Sector SPDR	P	2013-12-02	2014-04-30
282 SPDR S&P Insurance	P	2013-05-23	2014-04-30
167 Teva Pharmaceutical Adr Inds Ltd	P	2012-01-30	2014-04-30
588 Vanguard FTSE European	P	2013-12-02	2014-04-30
352 Verizon Communications	P	2012-01-30	2014-04-30
380 Walgreen Company	P	2013-01-31	2014-04-30

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
13,902		8,953	4,949
18,812		13,622	5,190
6,265		4,759	1,506
12,159		8,742	3,417
2,960		2,919	41
17,374		14,992	2,382
8,240		7,466	774
35,458		33,561	1,897
16,477		13,132	3,345
25,345		15,157	10,188

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	
			4,949
			5,190
			1,506
			3,417
			41
			2,382
			774
			1,897
			3,345
			10,188

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)
56 Wisdomtree Midcap Div Fd	P	2013-12-02	2014-04-30
51 Wisdomtree S/C Dvd Fd	P	2013-12-02	2014-04-30
265 Wisdom Equity Income Fd	P	2013-01-31	2014-04-30
26 852 Guggenheim Fds Tr Mid Cap Value Ser CI A	P	2008-10-20	2014-07-11
82 302 Timessquare Mid Cap Growth Fd Premier CI	P	2011-10-18	2014-09-03
27 89 Blair William Fds Intl Growth Fd CI I	P	2010-08-24	2014-09-03
52 085 Cambiar Opportunity FD	P	2006-11-20	2014-09-03
17 572 Guggenheim Fds Tr Mid Cap Value Ser CI A	P	2008-10-20	2014-09-03
815 298 Delaware Group Adviser Fds Inc US Growth	P	2008-10-21	2014-09-03
129 06 Delaware Group Equity Fds II	P	2012-01-24	2014-09-03

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)
4,343		4,098	245
3,412		3,408	4
13,074		15,108	-2,034
1,083		622	461
1,579		1,094	485
3,374		2,312	1,062
1,340		1,050	290
705		407	298
21,679		8,354	13,325
2,333		1,471	862

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	
			245
			4
			-2,034
			461
			485
			1,062
			290
			298
			13,325
			862

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)
86 338 John Hancock Classic Value Fund Cl I	P	2008-10-21	2014-09-03
12 901 Eagle Small Cap Growth Fd Cl 1	P	2012-08-28	2014-09-03
39 884 Hotchkis & Wiley FDS Midcap value fd cl I	P	2004-07-07	2014-09-03
40 063 Keeley Fds Inc Small Cap Value Fd Cl I	P	2011-10-18	2014-09-03
26 083 Morgan Stanley Instl Fd Mid Cap Cl I	P	2009-09-16	2014-09-03
558 75 Touchstone Strategic Tr Large Cap Growth Fund Cl I	P	2008-10-20	2014-09-03
31 716 Touchstone Strategic Tr Large Cap Growth Fund Cl I	P	2013-12-13	2014-09-03
7 002 Victory Portfolios Small Co Oppty Fd	P	2014-09-04	2014-09-04
31 096 Delaware Group Adviser Fds Inc US Growth	P	2009-09-17	2014-09-04
0 652 Delaware Group Adviser Fds Inc US Growth	P	2013-12-30	2014-09-04

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)
2,281		1,250	1,031
764		541	223
1,795		501	1,294
1,562		915	647
1,217		705	512
19,441		10,509	8,932
1,095		982	113
294		263	31
813		378	435
17		16	1

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			1,031
			223
			1,294
			647
			512
			8,932
			113
			31
			435
			1

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)
22 846 Touchstone Strategic Tr Large Cap Growth Fund C I I	P	2013-12-13	2014-09-04
1042 68 Goldman Sachs Tr Finl Sqare Treas	P	2014-09-03	2014-10-10
1051 63 Goldman Sachs Tr Finl Sqare Treas	P	2014-09-03	2015-01-09
201 Archer-Daniels-Midlnd Co	P	2012-01-30	2015-01-08
569 Conagra Foods Inc	P	2013-11-01	2015-01-08
345 Ensco PLC Class A	P	2014-04-30	2015-01-08
137 St Jude Medical Inc	P	2013-05-23	2015-01-08
CAPITAL GAIN DISTRIBUTIONS-VSR	P	2001-01-01	2014-12-31


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)
790		709	81
1,043		1,043	
1,052		1,052	
9,834		5,933	3,901
20,664		17,734	2,930
9,830		17,095	-7,265
9,160		6,205	2,955
21,187			21,187


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	
			81
			3,901
			2,930
			-7,265
			2,955
			21,187

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
FORT HAYS STATE UNIVERSITY 600 PARK STREET HAYS,KS 67601	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	83,000
UNIVERSITY OF KANSAS 1450 JAYHAWK BLVD LAWRENCE,KS 66045	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,500
KANSAS STATE UNIVERSITY 118 ANDERSON HALL MANHATTAN,KS 66506	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	62,500
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	13,500
NC KS TECHNICAL INSTITUTE 2205 WHEATLAND AVE HAYS,KS 67601	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,500
CLOUD COUNTY COMMUNITY COLLEGE 2221 CAMPUS DRIVE CONCORDIA,KS 66901	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,500
UNIVERSITY OF MISSOURI KANSAS CITY 5100 ROCK HILL ROAD KANSAS CITY,MO 64110	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,500
BARTON COUNTY COMMUNITY COLLEGE 245 NE 30TH RD GREAT BEND,KS 67530	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,500
OKLAHOMA STATE UNIVERSITY 219 STUDENT UNION STILLWATER,OK 74074	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,500
WASHBURN UNIVERSTIY 1700 SW COLLEGE AVE TOPEKA,KS 66621	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	9,000
WICHTIA STATE UNIVERSITY 1845 FARIMOUNT ST WICHTIA,KS 67260	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	14,000
UNIVERSITY OF NEBRASKA 1400 R ST LINCOLN,NE 68508	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,500
FRIENDS UNIVERSITY 2100 W UNIVERSITY AVE WICHITA,KS 67213	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	8,000
WICHITA TECHNICAL INSTITUTE 2051 S MERIDIAN AVE WICHITA,KS 67213	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,500
Total  3a				247,250

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
BAKER UNIVERSITY 618 EIGHTH STREET BALDWIN,KS 66006	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	3,500
NORTHEAST COMMUNITY COLLEGE 801 EAST BENJAMIN AVE NORFOLK,NE 68701	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,500
UNIVERSITY OF OKLAHOMA 660 PARRINGTON OVAL NORMAN,OK 73019	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,250
REGIS UNIVERSITY 3333 REGIS BLVD DENVER,CO 80221	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	3,500
SEWARD COUNTY COMMUNITY COLLEGE 1801 N KANSAS LIBERAL,KS 67905	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	2,500
HILL CITY HIGH SCHOOL 117 N 3RD ST HILL CITY,KS 67642	NONE	PC	SUPPORT EDUCATIONAL GOALS OF HIGH SCHOOL	10,000
Total  3a				247,250

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► **Attach to your tax return.**

► **Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.**

OMB No 1545-0172

2014

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
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Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see 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	
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 2013 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 2015 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 2014	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		<input type="checkbox"/>

Section B—Assets Placed in Service During 2014 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 2014 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 aircraft, 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)		
Note: 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 2014 tax year (see instructions)					
43 Amortization of costs that began before your 2014 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

TY 2014 Accounting Fees Schedule

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

EIN: 48-6243254

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BRUNGARDT HOWER CPA'S	11,330	7,931	0	3,399

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

TY 2014 Depreciation Schedule

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

Software ID: 14000265

Software Version: 2014v5.0

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	2,132	SL	15 0000	211	211		
WATER WELL	2005-04-01	4,208	2,481	SL	15 0000	281	281		

TY 2014 Investments Corporate
 Stock Schedule

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

EIN: 48-6243254

Software ID: 14000265

Software Version: 2014v5.0

Name of Stock	End of Year Book Value	End of Year Fair Market Value
FLAHERTY & CRUMRINE PFD INCOME FUND	25,063	20,588
FLAHERTY & CRUMRINE PFD INC & OPP FUND	24,999	21,045
NUVEEN MULTI STRATEGY INCOME & GROWTH	72,441	45,791
PIMCO CORPORATE OPPORTUNITY FUND	49,820	56,028
HOTCHKIS & WILEY FDS MIDCAP VALUE	1,955	6,048
CAMBIAR OPPORTUNITY FD	12,072	16,459
THORNBURG INVT TR INVT INC BUILDING FD C	252,277	264,484
HANCOCK JOHN INCOME SECS TR SBI	26,396	25,938
JOHN HANCOCK PFD INCOME FUND 3	22,941	18,500
PIONEER SER TR IV CLASSIC BAL CL C	91,852	89,672
CAPITAL INCOME BUILDER FUND CL A	233,004	240,988
OPPENHEIMER DEV MKTS CL Y	17,083	17,917
HARBOR INTERNATIONAL INSTL CLASS	16,755	22,356
JOHN HANCOCK CLASSIC VALUE FUND CL I	10,088	16,686
DELAWARE GROUP ADVISER FDS INC US GRWTH		
WELLS FARGO FDS TR EMERGING GROWTH FD	8,586	12,439
TOUCHSTONE LARGE CAP GROWTH FD		
GUGGENHEIM FDS TR MID CAP VALUE SER CL A	13,271	16,027
INVESCO GLOBAL REAL ESTATE FD CL Y	5,300	7,238
MORGAN STANLEY INSTL FD MID CAP CL I	7,863	10,050
PIMCO FDS PAC INVT MGMT INSTL CL	13,691	8,210
INCOME FUND OF AMERICA CL A	186,039	256,448
BLAIR WILLIAM FDS INTL GROWTH FUND CL I	12,464	16,730
DREYFUS APPRECIATION FUND INC	18,362	27,154
AMG FDS TIMESSQUARE MID CAP GROWTH FD PR	10,712	13,649
DELAWARE GROUP EQUITY FDS II	16,405	24,256
KEELEY FDS INC SMALL CAP VALUE FD CL I	8,213	13,077
AMERICAN FDS GLOBAL BALANCED FD CL A	58,580	69,574
ARCHER DANIELS MIDLAND CO		
DU PONT EI DE NEMOURS & CO	6,513	9,186

Name of Stock	End of Year Book Value	End of Year Fair Market Value
INTEL CORP	15,948	21,641
TEVA PHARMACEUTICAL ADR	10,417	13,248
PEPSICO INCORPORATED	13,170	18,944
MICROSOFT CORP	4,171	5,777
ABBOTT LABORATORIES		
VERIZON COMMUNICATIONS	16,771	16,958
AT&T INC	16,291	16,131
JOHNSON & JOHNSON		
WISDOM EQUITY INCOME FD		
WALGREEN COMPANY		
DOW CHEMICAL COMPANY	14,226	16,077
ABBVIE INC		
FIRST EAGLE FUNDS	16,497	16,851
EAGLE SMALL CAP GROWTH FD CL 1	9,937	12,125
LAZARD FDS INC EMERGING MKTS PORT INSTL	20,542	17,611
VICTORY PORTFOLIOS SMALL CO OPPTY FD	10,255	10,189
INCOME FUND OF AMERICAN CLASS F-1	21,125	27,726
CONAGRA FOODS INC		
FINANCIAL SELECT SECTOR SPDR	17,101	18,201
SPDR EURO STOXX 50	10,908	9,813
SPDR S&P INSURANCE		
ST JUDE MEDICAL INC		
VANGUARD FTSE EUROPEAN	16,495	15,225
WISDOMTREE MIDCAP DIV FD	10,905	12,392
WISDOMTREE S/C DVD FD	11,562	11,845
AMGEN INC	5,815	7,918
BERKSHIRE HATHAWAY INC	17,417	19,428
BP PLC SPONS ADR	17,421	13,396
CHICAGO BRIDGE & IRON - NEW YORK SHARES	11,790	9,870
DOVER CORP	8,643	7,074

Name of Stock	End of Year Book Value	End of Year Fair Market Value
FREPORT MCMORAN COPPER & GOLD INC CL B	17,198	8,455
GENERAL ELECTRIC COMPANY	17,392	15,481
GENERAL MILLS INC	8,673	8,607
GOOGLE CL C NON-VOTING	12,006	12,828
HALLIBURTON COMPANY	8,640	5,519
HCP INC	15,825	19,625
HONDA MOTOR LTD NEW AMERICAN SHARES	11,719	11,997
ISHARES MSCI FINLAND CAPPED	5,821	5,315
ISHARES MSCI POLAND CAPPED	5,788	4,454
ISHARES MSCI SOUTH KOREA	5,733	5,120
JP MORGAN CHASE & CO	5,757	5,601
ORACLE CORP	5,835	6,032
POWERSHARES LISTED ETF PRIVATE EQ	23,467	21,228
POWERSHARES QQQ TR SERIES 1	23,096	26,792
PROCTOR & GAMBLE CO	8,655	8,850
SPDR S&P EMERGING MARKETS	17,292	14,830
SPDR S&P INTERNATIONAL	17,362	14,549
TOTAL SA SPONS ADR	17,601	12,723
TUPPERWARE CORP	11,822	12,846
WALMART STORES INC	8,688	9,263
WELLS FARGO COMPANY	5,809	6,075
WISDOMTREE EMERGING MARKETS SMALLCAP	11,543	10,694
AMERICAN FUNDS DEV WLD GTH & INC FD F-2	29,281	27,497
GOLDMAN SACHS TR FINL SQUARE TREAS	1,382	1,382
MAINSTAY LARGE CAP GROWTH FUND CL I	26,530	24,836
VOYA SER FD INC LARGE CAP GROWTH	17,694	17,927
KELLOGG COMPANY	17,299	16,985

TY 2014 Land, Etc. Schedule

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

EIN: 48-6243254

Software ID: 14000265

Software Version: 2014v5.0

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Improvements	7,369	5,099	2,270	7,369
Land	1,398,882		1,398,882	1,985,768

TY 2014 Legal Fees Schedule

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

EIN: 48-6243254

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
DREILING BIEKER & HOFFMAN, ATTORNEYS	28,564	19,995	0	8,569

TY 2014 Other Assets Schedule

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

EIN: 48-6243254

Software ID: 14000265

Software Version: 2014v5.0

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
COOP PATRONAGE ACCOUNT	1,105	1,202	1,202

TY 2014 Other Expenses Schedule

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

EIN: 48-6243254

Software ID: 14000265

Software Version: 2014v5.0

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MISCELLANEOUS ADMIN COSTS	12,224	8,557		3,667
Rental Expenses	28,943	28,943		

TY 2014 Other Income Schedule

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

EIN: 48-6243254

Software ID: 14000265

Software Version: 2014v5.0

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OIL ROYALTY	121,385	121,385	
REFUNDED SCHOLARSHIP	9,250		

TY 2014 Other Professional Fees Schedule

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

EIN: 48-6243254

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
JOHN BIRD, GDN AD LITEM FEE	300	210	0	90

TY 2014 Taxes Schedule

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

EIN: 48-6243254

Software ID: 14000265

Software Version: 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAXES	9,047			
PRODUCTION TAX, OIL ROYALTY	4,548	4,548		
PROPERTY TAXES	20,497	20,497		