



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

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

2015

Open to Public Inspection

For calendar year 2015 or tax year beginning , 2015, and ending , 20

Name of foundation KENGENA FOUNDATION		A Employer identification number 41-2239691
Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) 972-258-6049
1413 COTTONWOOD VALLEY CIRCLE NORTH		C If exemption application is pending, check here <input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code IRVING, TEXAS 75038		D 1. Foreign organizations, 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 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) ▶ \$ 2,599,914	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	477,348			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	92,549	92,549		
	4 Dividends and interest from securities	34,251	34,251		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	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)					
12 Total. Add lines 1 through 11	604,148	126,800			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	3,000	3,000		3,000
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	30	30		30
	24 Total operating and administrative expenses. Add lines 13 through 23	3,030	3,030		3,030
	25 Contributions, gifts, grants paid	90,000			90,000
26 Total expenses and disbursements. Add lines 24 and 25	93,030	3,030		93,030	
27 Subtract line 26 from line 12.					
a Excess of revenue over expenses and disbursements	511,118				
b Net investment income (if negative, enter -0-)		123,770			
c Adjusted net income (if negative, enter -0-)					

G-18

11

SCANNED JUN 22 2016

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		157,517	263,187	263,187
	2	Savings and temporary cash investments				
	3	Accounts receivable ▶				
		Less: allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ▶				
		Less: allowance for doubtful accounts ▶		1,000,000	500,000	500,000
	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)		809,228	1,709,376	1,836,727
	c	Investments—corporate bonds (attach schedule)		0	0	0
	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 (attach schedule) ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		1,966,745	2,472,563	2,599,914	
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable		5,300	0	
	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)		5,300	0	
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		1,961,445	2,472,563	
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/>					
	and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg., and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
30	Total net assets or fund balances (see instructions)		1,961,445	2,472,563		
31	Total liabilities and net assets/fund balances (see instructions)		1,966,745	2,472,563		

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	1,961,445
2	Enter amount from Part I, line 27a	2	511,118
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	2,472,563
5	Decreases not included in line 2 (itemize) ▶	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,472,563

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				
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				
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				
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	NONE
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	{ If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 }		3	NONE

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 the instructions before making any entries.				
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))	
2014				
2013				
2012				
2011				
2010				
2 Total of line 1, column (d)				2
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
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5				4
5 Multiply line 4 by line 3				5
6 Enter 1% of net investment income (1% of Part I, line 27b)				6
7 Add lines 5 and 6				7
8 Enter qualifying distributions from Part XII, line 4				8

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 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	2,475
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	2,475
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	2,475
6	Credits/Payments		
a	2015 estimated tax payments and 2014 overpayment credited to 2015	6a	3,583
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	3,583
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0
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	1,108
11	Enter the amount of line 10 to be. Credited to 2016 estimated tax 1,108 Refunded	11	0

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		✓
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the 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>		
c Did the foundation file Form 1120-POL for this year?		✓
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation. ▶ \$ (2) On foundation managers. ▶ \$		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities</i>		✓
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>		✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
b If "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? <i>If "Yes," attach the statement required by General Instruction T</i>		✓
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?	✓	
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>	✓	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ TEXAS		
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 <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	✓	
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 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		✓
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	✓	

Part VII-A Statements Regarding Activities *(continued)*

	Yes	No
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)		✓
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)		✓
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	✓	
14 The books are in care of ▶ <u>KENNETH H. KIM</u> Telephone no. ▶ <u>972-258-6049</u> Located at ▶ <u>1413 COTTONWOOD VALLEY CIR. N. IRVING, TX</u> ZIP+4 ▶ <u>75038-6104</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here. ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15		
16 At any time during calendar year 2015, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		✓
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? (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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	1b	
Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>		
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 2015?	1c	✓
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 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2015 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015</i>)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
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 2015?	4b	✓

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

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? **5b** ☐ Yes ☒ No

Organizations relying on a current notice regarding disaster assistance check here ☐ ☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** ☐ Yes ☒ No

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **7b** ☐ Yes ☒ 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
KENNETH H. KIM 1413 COTTONWOOD VALLEY CIR. N. IRVING, TX 75038	PRESIDENT, 1HR.	0	0	0
GENA Y. KIM SAME ADDRESS AS ABOVE	DIRECTOR, 1HR	0	0	0
SEE ATTACHED LIST FOR ADDITIONAL DIRECTORS				

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 ☐ **NONE**

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
.....		
.....		
.....		
.....		
.....		
.....		
Total number of others receiving over \$50,000 for professional services		NONE

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	1,200,226
b	Average of monthly cash balances	1b	227,083
c	Fair market value of all other assets (see instructions)	1c	797,917
d	Total (add lines 1a, b, and c)	1d	2,225,226
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	2,225,226
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	33,378
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,191,848
6	Minimum investment return. Enter 5% of line 5	6	109,592

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	109,592
2a	Tax on investment income for 2015 from Part VI, line 5	2a	2,475
b	Income tax for 2015. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	2,475
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	107,117
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	107,117
6	Deduction from distributable amount (see instructions)	6	0
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	107,117

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	90,000
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	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	90,000
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	90,000

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 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				107,117
2 Undistributed income, if any, as of the end of 2015:				
a Enter amount for 2014 only			0	
b Total for prior years: 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2015:				
a From 2010				
b From 2011				
c From 2012				
d From 2013				
e From 2014 22,564				
f Total of lines 3a through e	22,564			
4 Qualifying distributions for 2015 from Part XII, line 4: ▶ \$ 90,000				
a Applied to 2014, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions)		0		
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2015 distributable amount				84,553
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a).)	22,564			22,564
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
b Prior years' undistributed income. Subtract line 4b from line 2b		0		
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		0		
d Subtract line 6c from line 6b. Taxable amount—see instructions		0		
e Undistributed income for 2014. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2015. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2016				0
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 2010 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a	5,447			
10 Analysis of line 9:				
a Excess from 2011				
b Excess from 2012				
c Excess from 2013				
d Excess from 2014				
e Excess from 2015 5,447				

Part XIV Private 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 2015, enter the date of the ruling ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2015	(b) 2014	(c) 2013	(d) 2012	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
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 $\frac{2}{3}$ 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 XV Supplementary Information (Complete this part only if the foundation 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).)

ALL OF THE CURRENT YEAR'S CONTRIBUTION WAS MADE BY KENNETH & GENA KIM AND KENGENA, INC. - SEE ATTACHED STMT.

- 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.

NONE

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.

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

- c** Any submission deadlines:

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

Part XV Supplementary Information *(continued)***3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i>				
SOUTHWESTERN BAPTIST THEOLOGICAL SEMINARY P.O.BOX 22510, FORT WORTH, TX 76122-0510		501 (c)	SCHOLARSHIP FUND	10,000
NEW SOND CHURCH 4220 FAIRWAY DRIVE, CARROLLTON, TX 75010		501 (c)	MISSION FUND FOR REFUGEES	12,000
STEPPING STONE MINISTRIES INTERNATIONAL P.O.BOX 22072, FORT WORTH, TX 76122		501 (c)	SCHOLARSHIP FUND	26,000
FRIENDS OF MISSIONARIES 910 NORTH MONTEREY ST. ALHAMBRA, CA 91801		501 (c)	GENERAL OPERATION FUND	5,000
JOURNEY OF FAITH 3800 CARLBON RD., IRVING, TX 75234		501 (c)	OUTREACH MINISTRY	2,500
DAVID & ELLEN ROSS SCHOLARSHIP FOUNDATION 19366 STEEPLECHASE WAY, YORBA LINDA, CA 92886		501 (c)	SCHOLARSHIP FUND	12,000
MISSION TO THE WORLD P.O. BOX 2589 SUWANEE, GA 30024-0982		501 (c)	MISSION FUND	5,000
REDEEMER PRESBYTERIAN CHURCH P.O. BOX 630151, SIMI VALLEY, CA 93063		501 (c)	JAPAN MISSION FUND	2,000
SOUTHEAST ASIA PARTNERSHIP 1430 E. ORANGETHORPE AVE, FULLERTON, CA 92831		501 (c)	MISSION FUND	3,000
OLD UNION ELEMENTARY SCHOOL 1050 S. CARROLL AVE, SOUTHLAKE, TX 76092		501 (c)	PTO FUND	5,000
DURANNO FATHER SCHOOL USA 1520 JAMES M. WOOD BLVD, L.A., CA 90015		501 (c)	FATHER SCHOOL FUND	2,500
OC INTERNATIONAL INC P.O BOX 36900, COLORADO SPRINGS, CO 80936		501 (c)	MISSION FUND	2,000
ARTISTS IN CHRISTIAN TESTIMONY INTERNATIONAL P.O. BOX 1649, BRENTWOOD, TN 37024-1649		501 (c)	ARTS IN MISSION FUND	3,000
Total			3a	90,000
b <i>Approved for future payment</i>				
Total			3b	

Enter gross amounts unless otherwise indicated.

(See worksheet in line 13 instructions to verify calculations.)

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
45	
46	
47	
48	
49	
50	

[illegible]

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash	1a(1)	✓
	(2) Other assets	1a(2)	✓
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization	1b(1)	✓
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)	✓
	(3) Rental of facilities, equipment, or other assets	1b(3)	✓
	(4) Reimbursement arrangements	1b(4)	✓
	(5) Loans or loan guarantees	1b(5)	✓
	(6) Performance of services or membership or fundraising solicitations	1b(6)	✓
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	✓
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.		


[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☐ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

 8/15/14 **PRESIDENT**

Signature of officer or trustee Date Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only	Print preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

KENGENA FOUNDATION

FEIN 41-2239691

BALANCE SHEET

AS OF DECEMBER 31, 2015

ASSETS:

	<u>FMV</u>	<u>COST</u>
BANK OF AMERICA INTEREST CHECKING 10516-69814	84,369.20	84,369.20
BANK OF AMERICA INTEREST MAXIMIZER 06947-71410	178,818.31	178,818.31
TOTAL CASH	<u>263,187.51</u>	<u>263,187.51</u>

NOTE RECEIVABLES:

KY H. KIM NEGOTIABLE PROMISSORY NOTE		
DUE 12/31/2015 AT 12% INTEREST - RENEWED	<u>500,000.00</u>	<u>500,000.00</u>

INVESTMENTS - CORPORATE STOCKS:

PREFERRED DEPOSIT & CASH	547.27	547.27
8,000 SHARES OF AT & T, INC	275,280.00	220,351.96
18,000 SHARES OF BANK OF AMERICA CORP	302,940.00	274,320.00
1,000 SHARES OF BOEING COMPANY	144,590.00	126,310.00
5,000 SHARES OF ALCOA, INC	49,350.00	81,950.00
5,000 SHARES OF INTEL CORP	172,250.00	105,749.88
2,000 SHARES OF AMERICAN EXPRESS COMPANY	139,100.00	153,639.80
1,000 SHARES OF APPLE INC	105,260.00	111,650.00
2,000 SHARES OF CATERPILLAR INC	135,920.00	153,550.50
5,000 SHARES OF GENERAL ELECTRIC	155,750.00	131,594.00
2,000 SHARES OF MICROSOFT CORP	110,960.00	109,352.00
2,000 SHARES OF WELLS FARGO & CO	108,720.00	106,346.00
2,000 SHARES OF WELLTOWER INC	136,060.00	134,014.40
TOTAL CORPORATE STOCKS	<u>1,836,727.27</u>	<u>1,709,375.81</u>

TOTAL ASSETS	<u>2,599,914.78</u>	<u>2,472,563.32</u>
--------------	---------------------	---------------------

LIABILITIES:**NET ASSETS/FUND BALANCES:**

RESTRICTED FUND		-
UNRESTRICTED FUND	2,599,914.78	2,472,563.32
TOTAL SHAREHOLDERS' EQUITY	<u>2,599,914.78</u>	<u>2,472,563.32</u>

TOTAL LIABILITIES & NET ASSETS/FUND BALANCES	<u>2,599,914.78</u>	<u>2,472,563.32</u>
---	---------------------	---------------------

KENGENA FOUNDATION

FEIN 41-2239691

INCOME STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2014

REVENUE:

CONTRIBUTION - KENNETH H & GENA Y KIM	
SEE ATTACHED STATEMENT	477,348 00
INTEREST INCOME - BANK OF AMERICA INTEREST CHECKING	49 51
INTEREST INCOME - KY & ESTER KIM	92,500 00
DIVIDENDS - MERRILL LYNCH	34,250 00
INTEREST - MERRILL LYNCH	0 72
TOTAL REVENUE	<u>604,148 23</u>

EXPENSES:**GRANTS PAID:**

SOUTHWESTERN BAPTIST THEOLOGICAL SEMINARY	10,000 00
NEW SONG CHURCH	12,000 00
STEPPING STONE MINISTRIES INTERNATIONAL	26,000 00
FRIENDS OF MISSIONARIES	5,000 00
JOURNEY OF FAITH	2,500 00
DAVID & ELLEN ROSS SCHOLARSHIP FOUNDATION	12,000 00
MISSION TO THE WORLD	5,000 00
REDEEMER PRESBYTERIAN CHURCH	2,000 00
SOUTHEAST ASIA PARTNERSHIP	3,000 00
OLD UNION ELEMENTARY SCHOOL	5,000 00
DURANNO FATHER SCHOOL USA	2,500 00
OC INTERNATIONAL, INC	2,000 00
ARTISTS IN CHRISTIAN TESTIMONY INTERNATIONAL	3,000 00
TOTAL GRANTS	<u>90,000 00</u>

FORM 990-PF 2014 ESTIMATED TAX	3,000 00
BANK FEE LESS RECONCILE DIFF OF 09	29 91
TOTAL EXPENSES	<u>93,029 91</u>

EXCESS OF REVENUE OVER EXPENSES & DISBURSEMENTS	<u><u>511,118 32</u></u>
--	--------------------------

KENGENA FOUNDATION

FEIN 41-2239691

FOR THE YEAR ENDED DECEMBER 31, 2015

FORM 990-PF, PART VII-A QUESTION 10

SUBSTANTIAL CONTRIBUTIONS DURING THE TAX YEAR

KENNETH H & GENA Y KIM

SSN 565-31-0796

1413 COTTONWOOD VALLEY CIRCLE NORTH

IRVING, TEXAS 75038

CONTRIBUTION MADE	VALUE AT TRANSFER DATE	SHOWN ON STMT MERRILL STMT
1,000 SHARES OF APPLE INC.	\$ 112,480	111,650
2,000 SHARES OF MICROSOFT CORP	110,280	109,352
2,000 SHARES OF WELLS FARGO & CO	106,400	106,346
TOTAL	\$ 329,160	327,348

KENGENA, INC

SAME ADDRESS AS ABOVE

CASH CONTRIBUTIONS MADE	\$ 150,000
-------------------------	------------

TOTAL CONTRIBUTIONS	\$ 477,348
---------------------	------------

FORM 990-PF, PART VIII, ADDITIONAL DIRECTORS

(a) NAME & ADDRESS

MONICA Y HAN 6 DARK HORSE, COTO DE CAZA, CA 92679
 DANIEL Y KIM 1013 MERLOT DRIVE, SOUTHLAKE, TX 76092
 THERESA E CHOI 16607 JEANETTE AVE, CERRITOS, CA 90703

(b) TITLE

DIRECTOR
 DIRECTOR
 DIRECTOR

NONE OF THE ABOVE DIRECTORS RECEIVED ANY COMPENSATION OR BENEFITS
 OR EXPENSE ACCOUNT OR OTHER ALLOWANCES AND SPENT LESS THAN ONE
 HOUR PER WEEK

KENGENA FOUNDATION			
FEIN: 41-2239691			
YEAR ENDED DECEMBER 31, 2015			
FORM 990-PF, PART X, MINIMUM INVESTMENT RETURN			
DESCRIPTION	BEGIN BALANCE	ENDING BALANCE	AVERAGE BALANCE
<u>CHECKING ACCOUNT 10516-69814</u>			
JANUARY	105,938 98	93,609 83	99,774 41
FEBRUARY	93,609 83	107,520 60	100,565 22
MARCH	107,520 60	120,531 57	114,026 09
APRIL	120,531 57	125,532 59	123,032 08
MAY	125,532 59	114,443 57	119,988 08
JUNE	114,443 57	122,454 54	118,449 06
JULY	122,454 54	34,955 28	78,704 91
AUGUST	34,955 28	38,515 62	36,735 45
SEPTEMBER	38,515 62	118,526 25	78,520 94
OCTOBER	118,526 25	119,677 25	119,101 75
NOVEMBER	119,677 25	115,358 29	117,517 77
DECEMBER	115,358 29	84,369 20	99,863 75
	TOTAL		1,206,279 48
	DIVIDE BY		12
	AVERAGE DURING THE YEAR		100,523 29
<u>INTEREST MAXIMIZER ACCOUNT 06947-71410</u>			
JANUARY	51,577 70	51,579 01	51,578 36
FEBRUARY	51,579 01	51,580 20	51,579 61
MARCH	51,580 20	51,581 51	51,580 86
APRIL	51,581 51	51,582 78	51,582 15
MAY	51,582 78	151,584 59	101,583 69
JUNE	151,584 59	151,588 33	151,586 46
JULY	151,588 33	178,795 81	165,192 07
AUGUST	178,795 81	178,800 37	178,798 09
SEPTEMBER	178,800 37	178,804 78	178,802 58
OCTOBER	178,804 78	178,809 34	178,807 06
NOVEMBER	178,809 34	178,813 75	178,811 55
DECEMBER	178,813 75	178,818 31	178,816 03
	TOTAL		1,518,718 48
	DIVIDE BY		12 00
	AVERAGE DURING THE YEAR		126,559 87
<u>PROMISSORY NOTE:</u>			
DUE 12/31/2015 AT			
12% INTEREST	500,000 00	-	297,916 67
PAID OFF ON 7/15/15			
SECOND NOTE ISSUED ON 12/24/14			
DUE 12/31/2015 AT			
12% INTEREST	500,000 00	500,000 00	500,000 00
AVERAGE BALANCE DURING THE YEAR			797,916 67
<u>SECURITIES HELD BY BANC OF AMERICA INVESTMENT SERVICES</u>			
JANUARY	981,666 57	925,426 64	953,546 61

FEBRUARY	925,426 64	952,656.70	939,041 67
MARCH	952,656 70	909,796 77	931,226 74
APRIL	909,796.77	937,596 84	923,696 81
MAY	937,596 84	949,186.89	943,391 87
JUNE	949,186 89	937,611.96	943,399 43
JULY	937,611 96	1,517,196 99	1,227,404 48
AUGUST	1,517,196 99	1,438,017 05	1,477,607 02
SEPTEMBER	1,438,017.05	1,412,097 10	1,425,057 08
OCTOBER	1,412,097 10	1,499,527 15	1,455,812 13
NOVEMBER	1,499,527 15	1,514,407 21	1,506,967 18
DECEMBER	1,514,407 21	1,836,727 27	1,675,567 24
	TOTAL		14,402,718 22
	DIVIDE BY		12 00
	AVERAGE DURING THE YEAR		1,200,226 52
TOTAL AVERAGE MONTHLY CASH BALANCES			227,083 16
PROMISSORY NOTE MONTHLY BALANCE			797,916 67
TOTAL AVERAGE MONTHLY FMV OF SECURITIES			1,200,226 52
TOTAL MONTHLY AVERAGE BALANCE			2,225,226 35