

Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**

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

- ▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No 1545-0052

2017

Open to Public Inspection

For calendar year 2017 or tax year beginning

, and ending

Name of foundation ROGERS RISSLER FOUNDATION		A Employer identification number 20-0513833
Number and street (or P.O. box number if mail is not delivered to street address) C/O BESSEMER TRUST, 630 FIFTH AVENUE	Room/suite	B Telephone number 516-508-9623
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10111		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,066,025.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received		125,000.		N/A	
2 Check ☐ if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		15,939.	15,939.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		24,098.			STATEMENT 1
b Gross sales price for all assets on line 6a	263,656.				
7 Capital gain net income (from Part IV, line 2)			165,657.		
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)					
11 Other income					
12 Total. Add lines 1 through 11		165,037.	181,596.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees	STMT 3	4,000.	0.		4,000.
c Other professional fees	STMT 4	297.	297.		0.
17 Interest					
18 Taxes	STMT 5	563.	0.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses					
24 Total operating and administrative expenses. Add lines 13 through 23		4,860.	297.		4,000.
25 Contributions, gifts, grants paid		156,650.			156,650.
26 Total expenses and disbursements. Add lines 24 and 25		161,510.	297.		160,650.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		3,527.			
b Net investment income (if negative, enter -0-)			181,299.		
c Adjusted net income (if negative, enter -0-)				N/A	

Part II Balance Sheets		Beginning of year	End of year	
			(a) Book Value	(b) Book Value
Assets	1 Cash - non-interest-bearing	47.		
	2 Savings and temporary cash investments	63,600.	19,935.	19,935.
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock STMT. 6	540,501.	542,840.	842,478.
	c Investments - corporate bonds STMT. 7	162,437.	207,337.	203,612.
Liabilities	11 Investments - land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	766,585.	770,112.	1,066,025.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
	Foundations that follow SFAS 117, check here ▶ ☐			
	and complete lines 24 through 26, and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	571,887.	575,414.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	194,698.	194,698.	
	30 Total net assets or fund balances	766,585.	770,112.	
	31 Total liabilities and net assets/fund balances	766,585.	770,112.	

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	766,585.
2 Enter amount from Part I, line 27a	2	3,527.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	770,112.
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	770,112.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, 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 PUBLICLY TRADED SECURITIES	P	VARIOUS	VARIOUS
b CAPITAL GAIN DIVIDEND	P		
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 237,954.		97,999.	139,955.
b 25,702.			25,702.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			139,955.
b			25,702.
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	165,657.
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). If (loss), enter -0- in Part I, line 8	{ }	3	N/A

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 doesn't 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))
2016	133,600.	849,866.	.157201
2015	193,422.	796,064.	.242973
2014	173,395.	894,224.	.193906
2013	51,761.	954,555.	.054225
2012	123,322.	642,123.	.192054

2 Total of line 1, column (d)	2	.840359
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	3	.168072
4 Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	943,785.
5 Multiply line 4 by line 3	5	158,624.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,813.
7 Add lines 5 and 6	7	160,437.
8 Enter qualifying distributions from Part XII, line 4	8	160,650.

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 ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	1,813.
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	1,813.
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	1,813.
6 Credits/Payments:			
a 2017 estimated tax payments and 2016 overpayment credited to 2017	6a	300.	
b Exempt foreign organizations - tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	0.	
d Backup withholding erroneously withheld	6d	0.	
7 Total credits and payments. Add lines 6a through 6d	7	300.	
8 Enter any penalty for underpayment of estimated tax. Check here ☒ 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	1,513.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be: Credited to 2018 estimated tax ☐ Refunded ☒	11		

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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ☐ \$ 0. (2) On foundation managers. ☐ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☐ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
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? If "Yes," attach the statement required by General Instruction T.		X
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?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. ☐ <u>VA</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
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 2017 or the tax year beginning in 2017? See the instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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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		X
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		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	X	
14 The books are in care of ► BESSEMER TRUST Telephone no. ► 516-508-9623 Located at ► 630 FIFTH AVENUE, NEW YORK, NY ZIP+4 ► 10111-0333		
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	N/A
16 At any time during calendar year 2017, 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 ►	16	X

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	N/A	1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2017?		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)): a At the end of tax year 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017? ☐ Yes ☒ No If "Yes," list the years ► 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.) N/A c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
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 2017 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 2017.) N/A		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
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 2017?		X

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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

N/A

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?

N/A

☐ 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?

If "Yes" to 6b, file Form 8870.

☐ Yes ☒ No

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

N/A

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JAMES A ROGERS	PRESIDENT/TREASURER			
C/O BESSEMER TRUST, 630 FIFTH AVE				
NEW YORK, NY 10111	10.00	0.	0.	0.
PATRICIA RISSLER	VICE PRESIDENT/SECRETARY			
C/O BESSEMER TRUST, 630 FIFTH AVE				
NEW YORK, NY 10111	10.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

0

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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	881,818.
b	Average of monthly cash balances	1b	76,339.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	958,157.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	958,157.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	14,372.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	943,785.
6	Minimum investment return. Enter 5% of line 5	6	47,189.

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	47,189.
2a	Tax on investment income for 2017 from Part VI, line 5	2a	1,813.
b	Income tax for 2017. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,813.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	45,376.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	45,376.
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	45,376.

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	160,650.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	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	160,650.
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	5	1,813.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	158,837.

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.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				45,376.
2 Undistributed income, if any, as of the end of 2017				
a Enter amount for 2016 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2017.				
a From 2012	90,672.			
b From 2013	4,618.			
c From 2014	129,640.			
d From 2015	154,075.			
e From 2016	91,370.			
f Total of lines 3a through e	470,375.			
4 Qualifying distributions for 2017 from Part XII, line 4: ► \$	160,650.			
a Applied to 2016, 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)	0.			
d Applied to 2017 distributable amount				45,376.
e Remaining amount distributed out of corpus	115,274.			
5 Excess distributions carryover applied to 2017 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	585,649.			
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 2016. Subtract line 4a from line 2a. Taxable amount - see instr			0.	
f Undistributed income for 2017. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2018				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)	0.			
8 Excess distributions carryover from 2012 not applied on line 5 or line 7	90,672.			
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a	494,977.			
10 Analysis of line 9:				
a Excess from 2013	4,618.			
b Excess from 2014	129,640.			
c Excess from 2015	154,075.			
d Excess from 2016	91,370.			
e Excess from 2017	115,274.			

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
ALLIANCE FOR ARLINGTON SENIOR PROGRAMS CORP 300 NORTH PARK DRIVE ARLINGTON, VA 22203	NONE	EXEMPT	OPERATIONAL	5,000.
ANIMAL CARE OF ST. JOHN P.O. BOX 429 SAINT JOHN, VI 00831-0429	NONE	EXEMPT	OPERATIONAL	500.
ANIMAL WELFARE SOCIETY OF JEFFERSON COUNTY 2576 WARM SPRINGS ROAD SHENANDOAH JUNCTION, WV 25442	NONE	EXEMPT	OPERATIONAL	1,500.
BEULAH SUNDAY SCHOOL 6930 HOPKINS ROAD RICHMOND, VA 23234	NONE	EXEMPT	OPERATIONAL	1,000.
CAUSE FOR PAWS P.O. BOX 271 HARPERS FERRY, WV 25414	NONE	EXEMPT	OPERATIONAL	1,000.
Total			SEE CONTINUATION SHEET(S)	156,650.
b Approved for future payment				
NONE				
Total				0.

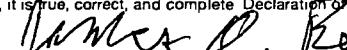
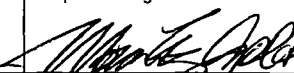
Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

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

Sign Here  Signature of officer or trustee	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.			May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No	
	Date <u>5/2/18</u>	Title <u>SA</u>			
Paid Preparer Use Only	Print/Type preparer's name MONA ENG-GOLDBERG	Preparer's signature 	Date <u>5/2/18</u>	Check ☐ if self-employed	PTIN P00175939
	Firm's name ▶ BESSEMER TRUST			Firm's EIN ▶ 13-2792165	
	Firm's address ▶ 630 FIFTH AVENUE NEW YORK, NY 10111			Phone no. 516-508-9623	

Form **990-PF** (2017)

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
CHILDREN'S HOSPITAL FOUNDATION 111 MICHIGAN AVE, NW WASHINGTON, DC 20010	NONE	EXEMPT	OPERATIONAL	1,000.
CONTEMPORARY AMERICAN THEATRE FESTIVAL P.O. BOX 5000 SHEPHERSTOWN, WV 25443	NONE	EXEMPT	OPERATIONAL	10,000.
FOX CHASE CANCER CENTER 333 COTTMAN AVENUE PHILADELPHIA, PA 19111	NONE	EXEMPT	OPERATIONAL	5,000.
FRIENDS OF HAPPY RETREAT P.O. BOX 1427 CHARLES TOWN, WV 25414	NONE	EXEMPT	OPERATIONAL	15,000.
FRIENDS OF HOMELESS ANIMALS P.O. BOX 415 ALDIE, VA 20105	NONE	EXEMPT	OPERATIONAL	1,000.
FRIENDS OF THE VIRGIN ISLANDS NATIONAL PARK P.O. BOX 811 SAINT JOHN, VI 00831	NONE	EXEMPT	OPERATIONAL	250.
FRIENDS OF WV PUBLIC BROADCASTING 600 CAPITOL STREET CHARLESTON, WV 25301	NONE	EXEMPT	OPERATIONAL	300.
HOUSE OF RUTH 5 THOMAS CIRCLE WASHINGTON, DC 20005	NONE	EXEMPT	OPERATIONAL	7,000.
INDEPENDENT FIRE COMPANY P.O. BOX 925 CHARLES TOWN, WV 25414	NONE	EXEMPT	OPERATIONAL	500.
JEFFERSON COUNTY BLACK HISTORY PRESERVATION SOCIETY P.O. BOX 569 RANSON, WV 25438	NONE	EXEMPT	OPERATIONAL	1,500.
Total from continuation sheets				147,650.

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
JEFFERSON COUNTY COMMUNITY MINISTRIES, INC 238 WEST WASHINGTON STREET CHARLES TOWN, WV 25414	NONE	EXEMPT	OPERATIONAL	5,000.
JEFFERSON COUNTY GAP COALITION P.O. BOX 542 CHARLES TOWN, WV 25414	NONE	EXEMPT	OPERATIONAL	1,000.
JEFFERSON COUNTY MUSEUM 200 EAST WASHINGTON ST CHARLES TOWN, WV 25414	NONE	EXEMPT	OPERATIONAL	20,000.
JEFFERSON HIGH SCHOOL 4141 FLOWING SPRINGS ROAD SHENANDOAH JUNCTION, WV 25442	NONE	EXEMPT	OPERATIONAL	1,000.
LAND TRUST OF THE EASTERN PANHANDLE P.O. BOX 2240 MARTINSBURG, WV 25402-2240	NONE	EXEMPT	OPERATIONAL	1,000.
LUPUS FOUNDATION OF AMERICA 2000 L STREET, NW SUITE 410 WASHINGTON, DC 20036	NONE	EXEMPT	OPERATIONAL	750.
MARYLAND PUBLIC TELEVISION 11767 OWINGS MILLS BLVD OWINGS MILLS, MD 21117	NONE	EXEMPT	OPERATIONAL	500.
MEALS ON WHEELS OF JEFFERSON COUNTY P.O. BOX 565 CHARLES TOWN, WV 25414	NONE	EXEMPT	OPERATIONAL	1,000.
OLD OPERA HOUSE 204 NORTH GEORGE STREET CHARLES TOWN, WV 25414	NONE	EXEMPT	OPERATIONAL	20,350.
PHILIP A. HART MEMORIAL SCHOLARSHIP FUND 650 W EASTERDAY AVE SAULT STE MARIE, MI 49783	NONE	EXEMPT	OPERATIONAL	500.
Total from continuation sheets				

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
SHEPHERD UNIVERSITY FOUNDATION PO BOX 5000 SHEPHERSTOWN, WV 25443	NONE	EXEMPT	OPERATIONAL	500.
SO OTHERS MIGHT EAT 71 'O' STREET, NW WASHINGTON, DC 20001	NONE	EXEMPT	OPERATIONAL	8,000.
SPAY TODAY 4550 B COUNTY HOME ROAD GREENVILLE, NC 27858	NONE	EXEMPT	OPERATIONAL	750.
TEAM RUBICON 6171 CENTURY BLVD, SUITE 310 LOS ANGELES, CA 90045	NONE	EXEMPT	OPERATIONAL	10,000.
THE AFRICAN AMERICAN COMMUNITY ASSOCIATION OF JEFFERSON COUNTY P.O. BOX 843 CHARLES TOWN, WV 25414	NONE	EXEMPT	OPERATIONAL	1,500.
THE CHAMINADE DEVELOPMENT FUND, INC. 340 JACKSON AVE MINEOLA, NY 11501-2441	NONE	EXEMPT	OPERATIONAL	5,000.
UNIVERSITY OF VIRGINIA LAW SCHOOL FOUNDATION P.O. BOX 400405 CHARLOTTESVILLE, VA 22904	NONE	EXEMPT	OPERATIONAL	25,000.
WAMU 88.5 RADIO 4400 MASSACHUSETTS AVE, NW WASHINGTON, DC 20016-8082	NONE	EXEMPT	OPERATIONAL	750.
WBJC RADIO STATION 6776 REISTERSTOWN ROAD STE 202 BALTIMORE, MD 21215	NONE	EXEMPT	OPERATIONAL	1,000.
WETA RADIO 2775 S. QUINCY STREET ARLINGTON, VA 22206	NONE	EXEMPT	OPERATIONAL	1,000.
Total from continuation sheets				

3 Grants and Contributions Paid During the Year (Continuation)**Total from continuation sheets**

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

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2017

Name of the organization

Employer identification number

ROGERS RISSLER FOUNDATION

20-0513833

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000, or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. ▶ \$ _____

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization

Employer identification number

ROGERS RISSLER FOUNDATION**20-0513833****Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JAMES A. ROGERS C/O BESSEMER TRUST, 630 FIFTH AVENUE NEW YORK, NY 10111	\$ 479.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	JAMES A. ROGERS C/O BESSEMER TRUST, 630 FIFTH AVENUE NEW YORK, NY 10111	\$ 124,521.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

ROGERS RISSLER FOUNDATION**20-0513833****Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	VARIOUS PUBLICLY TRADED SECURITIES	\$ 124,521.	12/18/18
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

ROGERS RISSLER FOUNDATION**20-0513833****Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this info once) ▶ \$

Use duplicate copies of Part III if additional space is needed.

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

FORM 990-PF	GAIN OR (LOSS) FROM SALE OF ASSETS	STATEMENT	1
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(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED PURCHASED	(F) DATE ACQUIRED VARIOUS	DATE SOLD VARIOUS
PUBLICLY TRADED SECURITIES	237,954.	239,558.	0.	0.		<1,604.>

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED PURCHASED	(F) DATE ACQUIRED VARIOUS	DATE SOLD VARIOUS
CAPITAL GAIN DIVIDEND	25,702.	0.	0.	0.		25,702.

CAPITAL GAINS DIVIDENDS FROM PART IV	0.
TOTAL TO FORM 990-PF, PART I, LINE 6A	24,098.

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	2
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
BESSEMER	15,939.	0.	15,939.	15,939.	
TO PART I, LINE 4	15,939.	0.	15,939.	15,939.	

FORM 990-PF	ACCOUNTING FEES			STATEMENT 3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FINANCIAL SERVICE FEE	4,000.	0.		4,000.
TO FORM 990-PF, PG 1, LN 16B	4,000.	0.		4,000.

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT 4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BESSEMER TRUST-INVESTMENT SERVICE FEES	98.	98.		0.
BESSEMER TRUST-CUSTODY SERVICE FEES	199.	199.		0.
TO FORM 990-PF, PG 1, LN 16C	297.	297.		0.

FORM 990-PF	TAXES			STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2017 ESTIMATED TAX PAYMENT	300.	0.		0.
EXSICE TAX	263.	0.		0.
TO FORM 990-PF, PG 1, LN 18	563.	0.		0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	6
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
BESSEMER TRUST	542,840.	842,478.
TOTAL TO FORM 990-PF, PART II, LINE 10B	542,840.	842,478.

FORM 990-PF	CORPORATE BONDS	STATEMENT	7
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
BESSEMER TRUST	207,337.	203,612.
TOTAL TO FORM 990-PF, PART II, LINE 10C	207,337.	203,612.

FORM 990-PF	PART XV - LINE 1A LIST OF FOUNDATION MANAGERS	STATEMENT	8
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NAME OF MANAGER

JAMES A ROGERS
PATRICIA RISSLER

Account Summary

Report dated December 29, 2017
 Amortized tax cost
 Trade date basis
 Effective yields are displayed for fixed income securities

	Cost	Market value	Percent of account	Unrealized gain/(loss) amount	Unrealized gain/(loss) percent	Estimated annual income	Current yield
ROGERS RISSLER FOUNDATION IM							
CASH AND SHORT TERM	\$188	\$188	0.0%	\$0	0.0%	\$1	0.91%
FIXED INCOME	\$207,337	\$203,612	22.0%	(\$3,725)	(1.8%)	\$3,043	1.49%
LARGE CAP STRATEGIES	\$234,966	\$315,870	34.1%	\$95,829	43.6%	\$2,162	0.68%
SMALL & MID CAP STRATEGIES	\$81,001	\$111,859	12.1%	\$30,858	38.1%	\$727	0.65%
ALL CAP CORE	\$129,129	\$184,481	19.9%	\$55,351	42.9%	\$1,040	0.56%
STRATEGIC OPPORTUNITIES	\$97,697	\$111,118	12.0%	\$13,421	13.7%	\$4,731	4.26%
Total	\$750,318	\$927,128	100.0%	\$191,734	26.1%	\$11,704	1.26%

Market prices are updated nightly and therefore will not reflect pricing changes made intraday. As a result there may be instances where market price information may differ from other Bessemer reporting systems that utilize finalized market prices.

Account Analysis

Report dated December 29, 2017

Page 2 of 4

Amortized tax cost

Trade date basis

Effective yields are displayed for fixed income securities

Group and industry	Cost	Market value	Percent of asset class	Percent of account	Estimated annual income	Current yield
ROGERS RISSLER FOUNDATION IM						
CASH AND SHORT TERM						
CASH	\$0	\$0	0.0%	0.0%	\$0	
CASH EQUIVALENTS	\$188	\$188	100.0%	0.0%	\$1	0.53%
Total CASH AND SHORT TERM	\$188	\$188	100.0%	0.0%	\$1	0.53%
FIXED INCOME						
BOND FUNDS	\$207,337	\$203,612	100.0%	22.0%	\$3,043	1.49%
Total FIXED INCOME	\$207,337	\$203,612	100.0%	22.0%	\$3,043	1.49%
LARGE CAP STRATEGIES						
LARGE CAP STRATEGIES FUNDS	\$234,966	\$315,870	100.0%	34.1%	\$2,162	0.68%
Total LARGE CAP STRATEGIES	\$234,966	\$315,870	100.0%	34.1%	\$2,162	0.68%
SMALL & MID CAP STRATEGIES						
SMID CAP STRATEGIES FUNDS	\$81,001	\$111,859	100.0%	12.1%	\$727	0.65%
Total SMALL & MID CAP STRATEGIES	\$81,001	\$111,859	100.0%	12.1%	\$727	0.65%
ALL CAP CORE						
ALL CAP CORE FUNDS	\$129,129	\$184,481	100.0%	19.9%	\$1,040	0.56%
Total ALL CAP CORE	\$129,129	\$184,481	100.0%	19.9%	\$1,040	0.56%
STRATEGIC OPPORTUNITIES						
STRATEGIC OPPORTUNITIES FUNDS	\$97,697	\$111,118	100.0%	12.0%	\$4,731	4.26%
Total STRATEGIC OPPORTUNITIES	\$97,697	\$111,118	100.0%	12.0%	\$4,731	4.26%
Total	\$750,318	\$927,128		100.0%	\$11,704	1.26%

Market prices are updated nightly and therefore will not reflect pricing changes made intraday. As a result, there may be instances where market price information may differ from other Bessemer reporting systems that utilize finalized market prices.

Account Details

Report dated December 29, 2017

Page 3 of 4

Amortized tax cost

Trade date basis

Effective yields are displayed for fixed income securities

Security no	Security name	CUSIP/ ISIN/ SEDOL	Shares/ units	Average cost per share/unit	Cost	Market value per share/unit	Market value	Percent of asset class	Unrealized gain/(loss)	Estimated annual income	Current yield
ROGERS RISSLER FOUNDATION IM											
CASH AND SHORT TERM											
CASH											
999994	PRINCIPAL CASH		0.000	\$0.00	\$0	\$0.000	\$0	0.0%	\$0	\$0	
999995	INCOME CASH		0.000	\$0.00	\$0	\$0.000	\$0	0.0%	\$0	\$0	
999996	NET CASH		0.070	\$0.00	\$0	\$0.000	\$0	0.0%	\$0	\$0	
Total CASH					\$0		\$0	0.0%	\$0	\$0	
CASH EQUIVALENTS											
990110	FED GOVT OBLIG FUND #395	60934N807	188.000	\$1.00	\$188	\$1.000	\$188	100.0%	\$0	\$1	0.53%
Total CASH EQUIVALENTS					\$188		\$188	100.0%	\$0	\$1	0.53%
Total CASH AND SHORT TERM					\$188		\$188	100.0%	\$0	\$1	0.53%
FIXED INCOME											
BOND FUNDS											
861017	OW FIXED INCOME FUND	680414406	18,443.154	\$11.24	\$207,337	\$11.040	\$203,612	100.0%	(\$3,725)	\$3,043	1.49%
Total BOND FUNDS					\$207,337		\$203,612	100.0%	(\$3,725)	\$3,043	1.49%
Total FIXED INCOME					\$207,337		\$203,612	100.0%	(\$3,725)	\$3,043	1.49%
LARGE CAP STRATEGIES											
LARGE CAP STRATEGIES FUNDS											
943344	OW LARGE CAP STRATEGIES FD	680414109	21,844.427	\$10.76	\$234,966	\$14.460	\$315,870	100.0%	\$95,829	\$2,162	0.68%
Total LARGE CAP STRATEGIES FUNDS					\$234,966		\$315,870	100.0%	\$95,829	\$2,162	0.68%
Total LARGE CAP STRATEGIES					\$234,966		\$315,870	100.0%	\$95,829	\$2,162	0.68%
SMALL & MID CAP STRATEGIES											
SMID CAP STRATEGIES FUNDS											
905637	OW SMALL & MIDCAP STRAT FD	680414604	6,674.212	\$12.14	\$81,001	\$16.760	\$111,859	100.0%	\$30,858	\$727	0.65%
Total SMID CAP STRATEGIES FUNDS					\$81,001		\$111,859	100.0%	\$30,858	\$727	0.65%
Total SMALL & MID CAP STRATEGIES					\$81,001		\$111,859	100.0%	\$30,858	\$727	0.65%
ALL CAP CORE											

Market prices are updated nightly and therefore will not reflect pricing changes made intraday. As a result, there may be instances where market price information may differ from other Bessemer reporting systems that utilize finalized market prices.

Account Details

Report dated December 29, 2017
Amortized tax cost
Trade date basis
Effective yields are displayed for fixed income securities

Security no	Security name	CUSIP/ ISIN/ SEDOL	Shares/ units	Average cost per share/unit	Cost	Market value per share/unit	Market value	Percent of asset class	Unrealized gain/(loss)	Estimated annual income	Current yield
ROGERS RISSLER FOUNDATION IM											
ALL CAP CORE											
ALL CAP CORE FUNDS											
861014	OW ALL CAP CORE FD	680414307	11,060,022	\$11.68	\$129,129	\$16.680	\$184,481	100.0%	\$55,351	\$1,040	0.56%
Total ALL CAP CORE FUNDS					\$129,129		\$184,481	100.0%	\$55,351	\$1,040	0.56%
Total ALL CAP CORE					\$129,129		\$184,481	100.0%	\$55,351	\$1,040	0.56%
STRATEGIC OPPORTUNITIES											
STRATEGIC OPPORTUNITIES FUNDS											
943328	OW STRATEGIC OPTYS FUND	680414802	14,209,541	\$6.88	\$97,697	\$7.820	\$111,118	100.0%	\$13,421	\$4,731	4.26%
Total STRATEGIC OPPORTUNITIES FUNDS					\$97,697		\$111,118	100.0%	\$13,421	\$4,731	4.26%
Total STRATEGIC OPPORTUNITIES					\$97,697		\$111,118	100.0%	\$13,421	\$4,731	4.26%
Total					\$750,318		\$927,128		\$191,734	\$11,704	1.26%

Market prices are updated nightly and therefore will not reflect pricing changes made intraday. As a result there may be instances where market price information may differ from other Bessemer reporting systems that utilize finalized market prices.

Account Summary

Report dated December 29, 2017

Page 1 of 3

Amortized tax cost

Trade date basis

Effective yields are displayed for fixed income securities

ROGERS RISSLER FOUNDATION - CUSTODY							
	Cost	Market value	Percent of account	Unrealized gain/(loss) amount	Unrealized gain/(loss) percent	Estimated annual income	Current yield
CASH AND SHORT TERM	\$19,748	\$19,748	14.2%	\$0	0.0%	\$181	0.91%
LARGE CAP - OTHER	\$47	\$119,150	85.8%	\$119,103	253,410.6%	\$3,320	2.79%
Total	\$19,795	\$138,898	100.0%	\$119,103	601.7%	\$3,501	2.52%

Market prices are updated nightly and therefore will not reflect pricing changes made intraday. As a result there may be instances where market price information may differ from other Bessemer reporting systems that utilize finalized market prices.

Account Analysis

Report dated December 29, 2017
 Amortized tax cost
 Trade date basis
 Effective yields are displayed for fixed income securities

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Group and industry	Cost	Market value	Percent of asset class	Percent of account	Estimated annual income	Current yield
ROGERS RISSLER FOUNDATION - CUSTODY						
CASH AND SHORT TERM						
CASH	\$0	\$0	0.0%	0.0%	\$0	
CASH EQUIVALENTS	\$19,748	\$19,748	100.0%	14.2%	\$181	0.92%
Total CASH AND SHORT TERM	\$19,748	\$19,748	100.0%	14.2%	\$181	0.92%
LARGE CAP - OTHER						
INDUSTRIALS	\$47	\$119,150	100.0%	85.8%	\$3,320	2.79%
Total LARGE CAP - OTHER	\$47	\$119,150	100.0%	85.8%	\$3,320	2.79%
Total	\$19,795	\$138,898		100.0%	\$3,501	2.52%

Market prices are updated nightly and therefore will not reflect pricing changes made intraday. As a result there may be instances where market price information may differ from other Bessemer reporting systems that utilize finalized market prices.

Account Details

Report dated December 29, 2017
Amortized tax cost
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Security no	Security name	CUSIP/ ISIN/ SEDOL	Shares/ units	Average cost per share/unit	Cost	Market value per share/unit	Market value	Percent of asset class	Unrealized gain/(loss)	Estimated annual income	Current yield
ROGERS RISSLER FOUNDATION - CUSTODY											
CASH AND SHORT TERM											
CASH											
999994	PRINCIPAL CASH		0 000	\$0 00	\$0	\$0 000	\$0	0 0%	\$0	\$0	
999995	INCOME CASH		0 000	\$0 00	\$0	\$0 000	\$0	0 0%	\$0	\$0	
999996	NET CASH		0 320	\$0 00	\$0	\$0 000	\$0	0 0%	\$0	\$0	
Total CASH					\$0		\$0	0 0%	\$0	\$0	
CASH EQUIVALENTS											
990110	FED GOVT OBLIG FUND #395	60934N807	19,748 000	\$1 00	\$19,748	\$1 000	\$19,748	100 0%	\$0	\$181	0 92%
Total CASH EQUIVALENTS					\$19,748		\$19,748	100 0%	\$0	\$181	0 92%
Total CASH AND SHORT TERM					\$19,748		\$19,748	100 0%	\$0	\$181	0 92%
LARGE CAP - OTHER											
INDUSTRIALS											
881939	UNITED PARCEL SERVICE CL B	911312106	1,000 000	\$0 05	\$47	\$119 150	\$119,150	100 0%	\$119,103	\$3,320	2 79%
Total INDUSTRIALS					\$47		\$119,150	100 0%	\$119,103	\$3,320	2 79%
Total LARGE CAP - OTHER					\$47		\$119,150	100 0%	\$119,103	\$3,320	2 79%
Total					\$19,795		\$138,898		\$119,103	\$3,501	2 52%

Market prices are updated nightly and therefore will not reflect pricing changes made intraday. As a result, there may be instances where market price information may differ from other Bessemer reporting systems that utilize finalized market prices.