

Form **990-PF**

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

OMB No 1545-0052

**2018**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

For calendar year 2018 or tax year beginning , 2018, and ending , 20

Name of foundation <b>ROBERT L. MUNGER JR. FOUNDATION</b>		A Employer identification number <b>34-1599255</b>
Number and street (or P O box number if mail is not delivered to street address) <b>ONE CEDAR POINT DRIVE</b>	Room/suite	B Telephone number (see instructions) <b>419-627-2211</b>
City or town, state or province, country, and ZIP or foreign postal code <b>SANDUSKY, OH 44870-5259</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input 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) ▶ \$ <b>433,997</b>	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

2  
4

b

or

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)				
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	9,990	9,990		
	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)		38,408		
	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 <b>Total.</b> Add lines 1 through 11	9,990	48,398			
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)	3,444	3,444		
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	100	100		
	24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23	3,544	3,544		
	25 Contributions, gifts, grants paid	24,000			24,000
26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	27,544			24,000	
27 Subtract line 26 from line 12:					
a <b>Excess of revenue over expenses and disbursements</b>	(17,554)				
b <b>Net investment income</b> (if negative, enter -0-)		44,854			
c <b>Adjusted net income</b> (if negative, enter -0-)					

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<b>Part II Balance Sheets</b> 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	
<b>Assets</b>	1	Cash—non-interest-bearing . . . . .	5,478	5,378	5,378
	2	Savings and temporary cash investments . . . . .	4,047	5,417	5,417
	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 ▶			
	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) . . . . .			
	c	Investments—corporate bonds (attach schedule) . . . . .			
	11	Investments—land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans . . . . .			
	13	Investments—other (attach schedule) . . . . .	480,922	423,202	423,202
	14	Land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶			
15	Other assets (describe ▶ _____)				
16	<b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) . . . . .	490,447	433,997	433,997	
<b>Liabilities</b>	17	Accounts payable and accrued expenses . . . . .			
	18	Grants payable . . . . .			
	19	Deferred revenue . . . . .			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule) . . . . .			
	22	Other liabilities (describe ▶ _____)			
	23	<b>Total liabilities</b> (add lines 17 through 22) . . . . .			
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here</b> . . . . . <input checked="" type="checkbox"/>				
	<b>and complete lines 24 through 26, and lines 30 and 31.</b>				
	24	Unrestricted . . . . .	490,447	433,997	
	25	Temporarily restricted . . . . .			
	26	Permanently restricted . . . . .			
	<b>Foundations that do not follow SFAS 117, check here</b> ▶ <input type="checkbox"/>				
	<b>and complete lines 27 through 31.</b>				
	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	<b>Total net assets or fund balances</b> (see instructions) . . . . .	490,447	433,997		
31	<b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	490,447	433,997		

**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	490,447
2	Enter amount from Part I, line 27a . . . . .	2	(17,554)
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3 . . . . .	4	472,893
5	Decreases not included in line 2 (itemize) ▶ <b>Unrealized Loss on Investments at FMV</b>	5	38,896
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	6	433,997

**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 )
<b>1a STATEMENT 8</b>				
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) 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				
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	38,408
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8			3	

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No  
If "Yes," the foundation 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))
2017	21,858	458,413	.0477
2016	21,857	417,921	.0523
2015	21,945	430,531	.0510
2014	21,844	426,766	.0512
2013	10,000	377,322	.0265
2 Total of line 1, column (d)			2 .2287
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 .0457
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5			4 485,151
5 Multiply line 4 by line 3			5 22,171
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 449
7 Add lines 5 and 6			7 22,620
8 Enter qualifying distributions from Part XII, line 4			8 24,000

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.

3

**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 checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	449	00
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)	2		
3	Add lines 1 and 2	3	449	00
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)	4		
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	5	449	00
6	Credits/Payments:			
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a		1 00
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		1 00
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9	448	00
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10		
11	Enter the amount of line 10 to be: <b>Credited to 2019 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	11		

**Part VII-A Statements Regarding Activities**

	Yes	No
1a		✓
1b		✓
1c		✓
2		✓
3		✓
4a		✓
4b		
5		✓
6	✓	
7	✓	
8b	✓	
9		✓
10		✓

✓

**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 ▶ <b>N/A</b>	✓	
14	The books are in care of ▶ <b>ROGER ALLEN</b> Telephone no. ▶ <b>419-627-2211</b> Located at ▶ <b>ONE CEDAR POINT DRIVE, SANDUSKY, OH</b> ZIP+4 ▶ <b>44870-5259</b>		
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 . . . . . ▶ <b>15</b>		<input type="checkbox"/>
16	At any time during calendar year 2018, 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? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions . . . . . Organizations relying on a current notice regarding disaster assistance, check here . . . . . ▶ <input type="checkbox"/>	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 2018? . . . . .	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 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b	Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement—see instructions) . . . . .	2b	
c	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2018 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 2018.) . . . . .	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 2018?	4b	✓

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

<b>5a</b> During the year, did the foundation pay or incur any amount to		<b>Yes</b>	<b>No</b>
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(3) Provide a grant to an individual for travel, study, or other similar purposes? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>b</b> If any answer is "Yes" to 5a(1)–(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>5b</b>		
Organizations relying on a current notice regarding disaster assistance, check here . . . . . <input type="checkbox"/>			
<b>c</b> 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? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>6b</b>		✓
If "Yes" to 6b, file Form 8870.			
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>7b</b>		
<b>8</b> Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

**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. 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
STATEMENT 3				

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

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

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

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

**3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
.....		
.....		
.....		
.....		

Total number of others receiving over \$50,000 for professional services . . . . . ▶

**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc

	Expenses
<b>1 AWARDED TWELVE \$2,000 NON-RECURRING SCHOLARSHIPS TO SEASONAL OR PART-TIME EMPLOYEES OF CEDAR POINT, VALLEYFAIR, OR DORNEY PARK AMUSEMENT PARKS.</b>	<b>24,000</b>
<b>2</b> .....	
<b>3</b> .....	
<b>4</b> .....	

**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
<b>1 NONE</b> .....	
<b>2</b> .....	
All other program-related investments See instructions <b>3</b> .....	

**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	485,132
b	Average of monthly cash balances . . . . .	1b	7,407
c	Fair market value of all other assets (see instructions) . . . . .	1c	
d	<b>Total</b> (add lines 1a, b, and c) . . . . .	1d	492,539
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	
3	Subtract line 2 from line 1d . . . . .	3	492,539
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions) . . . . .	4	7,388
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	485,151
6	<b>Minimum investment return.</b> Enter 5% of line 5 . . . . .	6	24,258

**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	24,258
2a	Tax on investment income for 2018 from Part VI, line 5 . . . . .	2a	449
b	Income tax for 2018. (This does not include the tax from Part VI.) . . . . .	2b	0
c	Add lines 2a and 2b . . . . .	2c	449
3	Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	3	23,809
4	Recoveries of amounts treated as qualifying distributions . . . . .	4	
5	Add lines 3 and 4 . . . . .	5	23,809
6	Deduction from distributable amount (see instructions) . . . . .	6	
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 . . . . .	7	23,809

**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	24,000
b	Program-related investments—total from Part IX-B . . . . .	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes . . . . .	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required) . . . . .	3a	
b	Cash distribution test (attach the required schedule) . . . . .	3b	
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	24,000
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	449
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4 . . . . .	6	23,551

**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 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7 . . . . .				23,809
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only . . . . .				
b Total for prior years: 20 ____, 20 ____, 20 ____				
3 Excess distributions carryover, if any, to 2018:				
a From 2013 . . . . .	0			
b From 2014 . . . . .	39			
c From 2015 . . . . .	528			
d From 2016 . . . . .	1,247			
e From 2017 . . . . .	0			
f <b>Total</b> of lines 3a through e . . . . .	1,814			
4 Qualifying distributions for 2018 from Part XII, line 4: ► \$ <u>24,000</u>				
a Applied to 2017, but not more than line 2a . . . . .				
b Applied to undistributed income of prior years (Election required—see instructions) . . . . .				
c Treated as distributions out of corpus (Election required—see instructions) . . . . .				
d Applied to 2018 distributable amount . . . . .				24,000
e Remaining amount distributed out of corpus . . . . .	191			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a).) . . . . .				
6 <b>Enter the net total of each column as indicated below:</b>				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .	2,005			
b Prior years' undistributed income. Subtract line 4b from line 2b . . . . .				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .				
d Subtract line 6c from line 6b. Taxable amount—see instructions . . . . .				
e Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount—see instructions . . . . .				
f Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019 . . . . .				(191)
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 2013 not applied on line 5 or line 7 (see instructions) . . . . .	0			
9 <b>Excess distributions carryover to 2019.</b> Subtract lines 7 and 8 from line 6a . . . . .	2,005			
10 Analysis of line 9.				
a Excess from 2014 . . . . .	39			
b Excess from 2015 . . . . .	528			
c Excess from 2016 . . . . .	1,247			
d Excess from 2017 . . . . .				
e Excess from 2018 . . . . .	191			

**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 2018, enter the date of the ruling . . . . . N/A
- 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				(e) Total
	(a) 2018	(b) 2017	(c) 2016	(d) 2015	
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 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).)

**STATEMENT 5**

- 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.

N/A

- 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., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

  - a The name, address, and telephone number or email address of the person to whom applications should be addressed:

**STATEMENT 6**

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

**STATEMENT 6**

- c Any submission deadlines:

**STATEMENT 6**

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

**STATEMENT 6**

**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)				
<p>a <i>Paid during the year</i></p> <p>STATEMENT 7</p>				24,000
<b>Total</b> . . . . . ▶				<b>3a</b> 24,000
<p>b <i>Approved for future payment</i></p> <p>N/A</p>				
<b>Total</b> . . . . . ▶				<b>3b</b> 0





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**STATEMENT ATTACHED TO AND MADE PART OF FORM 990-PF**

	<u>(a) Revenue and expenses per books</u>	<u>(b) Net investment income</u>
<b><u>Part I, Line 16c, Other Professional Fees</u></b>		
Carnegie Capital Asset Management Company (for investment services)	\$ 3,444	\$ 3,444
Total Other Professional Fees	<u>3,444</u>	<u>3,444</u>
<b><u>Part I, Line 18, Taxes</u></b>		
Excise Tax	<u>0</u>	<u>0</u>
Total Taxes	<u>0</u>	<u>0</u>
<b><u>Part I, Line 23, Other Expenses</u></b>		
Ohio 990-PF	<u>100</u>	<u>100</u>
Total Other Expenses	<u>100</u>	<u>100</u>
Total Expenses	<u>3,544</u>	<u>3,544</u>

**STATEMENT ATTACHED TO AND MADE PART OF FORM 990-PF**

Part II, Line 13, Investments - Other

<b>Company</b>	<b>FMV</b>
AEGON NV PFD	15,072
ENERGY SELECT SECTOR SPDR ETF	13,190
INVESCO BULLETSHARES	
2020 CORPORATE BOND ETF	10,535
2021 CORPORATE BOND ETF	10,375
2022 CORPORATE BOND ETF	20,610
ISHARES	
RUSSELL 2000	21,000
S&P 100 ETF	16,729
SELECT SECTOR	
HEALTH	43,255
INDUSTRIAL	28,985
UTI SELECT	13,230
SELECT STR FINANCIAL	41,685
SPDR FUND	
CONSUMER DISCRETE SELECT ETF	35,644
CONSUMER STAPLES ETF	25,390
MATERIALS	7,578
SPDR S&P MIDCAP 400 ETF	34,807
TECHNOLOGY SELECT SECTOR	61,980
VANGUARD REAL ESTATE	7,457
OAKMARK INTL FD INV	15,680
Total Investments - Other	<u>\$ 423,202</u>

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**STATEMENT ATTACHED TO AND MADE PART OF FORM 990-PF**

Part VIII, Line 1, Information About Trustees and Officers

Trustees and Officers of The Robert L. Munger, Jr Foundation serve without compensation but may be reimbursed for expenses incurred. No such expenses were incurred in the current year. In addition, no contributions were made to an employee benefit plan or deferred compensation since no plans exist for either the Trustees or the Officers.

<u>Initial Trustees</u>	<u>Hours Devoted per Week to Position</u>	<u>Addresses</u>
Myron Munger Trustee	N/A	4055 Blue Sage Pass Boynton Beach, FL 33436
Marguerite Munger Trustee	N/A	55 Black Oak Road Weston, MA 02193-1127
Jeffrey Munger Trustee	N/A	3070 American Saddler Drive Park City, Utah 84060
Holly Munger Book Trustee	N/A	265 Ponce De Leon Ave NE Apt 3618 Atlanta, GA 30308
Richard A Zimmerman President	N/A	One Cedar Point Drive Sandusky, OH 44870
Brian C Witherow Secretary	N/A	One Cedar Point Drive Sandusky, OH 44870

STATEMENT ATTACHED TO AND MADE PART OF FORM 990-PF

Part X, Line 1a, Average Monthly FMV of Securities

Part X, Line 1b, Average of  
Monthly Cash Balances

FMV OF SECURITIES

CARNEGIE CAPITAL  
ASSET MGMT.  
COMPANY

KEYBANK  
CASH SCHEDULE

Month	Beginning FMV Sec Balance	CARNEGIE CAPITAL ASSET MGMT. COMPANY		Ending FMV Sec Balance	Monthly Average	KEYBANK CASH SCHEDULE		
		Stocks	Cash			Cash Beginning Balance	Cash Ending Balance	Monthly Average
January	\$ 484,969	\$ 502,294	\$ 4,286	\$ 506,580	\$ 495,775	\$ 5,478	\$ 5,478	\$ 5,478
February	\$ 506,580	\$ 483,996	\$ 3,508	\$ 487,504	\$ 497,042	\$ 5,478	\$ 5,478	\$ 5,478
March	\$ 487,504	\$ 476,625	\$ 3,564	\$ 480,189	\$ 483,847	\$ 5,478	\$ 5,478	\$ 5,478
April	\$ 480,189	\$ 477,477	\$ 3,742	\$ 481,219	\$ 480,704	\$ 5,478	\$ 5,378	\$ 5,428
May	\$ 481,219	\$ 486,388	\$ 2,982	\$ 489,370	\$ 485,295	\$ 5,378	\$ 5,378	\$ 5,378
June	\$ 489,370	\$ 488,027	\$ 4,812	\$ 492,839	\$ 491,105	\$ 5,378	\$ 5,378	\$ 5,378
July	\$ 492,839	\$ 481,169	\$ 26,415	\$ 507,584	\$ 500,212	\$ 5,378	\$ 5,378	\$ 5,378
August	\$ 507,584	\$ 493,198	\$ 1,640	\$ 494,838	\$ 501,211	\$ 5,378	\$ 29,378	\$ 17,378
September	\$ 494,838	\$ 491,741	\$ 3,491	\$ 495,232	\$ 495,035	\$ 29,378	\$ 5,378	\$ 17,378
October	\$ 495,232	\$ 457,817	\$ 3,808	\$ 461,625	\$ 478,429	\$ 5,378	\$ 5,378	\$ 5,378
November	\$ 461,625	\$ 464,786	\$ 3,019	\$ 467,805	\$ 464,715	\$ 5,378	\$ 5,378	\$ 5,378
December	\$ 467,805	\$ 423,202	\$ 5,417	\$ 428,619	\$ 448,212	\$ 5,378	\$ 5,378	\$ 5,378
Total Monthly Average					\$ 5,821,582			\$ 88,886
					/ 12			/ 12
Average of Monthly Balances					<u>\$ 485,132</u>			<u>\$ 7,407</u>

ROBERT L. MUNGER, JR. FOUNDATION  
ONE CEDAR POINT DRIVE  
SANDUSKY, OHIO 44870-5259

EIN: 34-1599255  
YEAR ENDING: DECEMBER 31, 2018  
STATEMENT 5

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**STATEMENT ATTACHED TO AND MADE PART OF FORM 990-PF**

Part XV, Line 1a, Information Regarding Foundation Managers

<u>Initial Trustees</u>	<u>Amount</u>
Myron Munger	\$18,500
Marguerite Munger	\$18,500
Jeffrey Munger	\$18,500
Holly Munger Book	\$18,500

The above-listed individuals are Foundation managers as defined in IRC Section 4946(b)(1) since they are trustees of the Foundation.

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STATEMENT ATTACHED TO AND MADE PART OF FORM 990-PF

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PART XV, Lines 2a, b, c, d Information Regarding Scholarship, etc

The Foundation awards annually a total of twelve \$2,000 non-recurring scholarships to seasonal or part time employees of Cedar Point, Valleyfair or Dorney Park amusement parks (located in Sandusky, Ohio, Shakopee, Minnesota, and Allentown, Pennsylvania, respectively) operated by Cedar Fair, L P who are returning from the prior season and worked no less than 400 hours during the prior season. To be considered for a scholarship, such employees must (1) submit a completed formal application form to the Foundation, at one of the addresses listed at the end of this statement, prior to July 1, (2) be a high school graduate (or academic equivalent) or a high school senior expecting to graduate prior to December 31 of the year in which the applicant is eligible to apply, and (3) have a verifiable, current accumulative academic average of "C" or better in the high school or post secondary educational institution the applicant is presently attending or most recently attended. Forty finalists are selected from a random drawing and from these forty finalists, the Committee selects twelve recipients. The Committee's selection is based on the following criteria: performance on scholastic aptitude tests as reported in the application form, past academic performance, a personal interview conducted by the Committee, written essays included in the application form, extracurricular and community activities, academic and/or community awards and honors, and financial need. Job-performance or other employment related factors is not used as criteria by the Committee in selecting recipients. Furthermore, a scholarship award will not be terminated because the recipient terminates employment with Cedar Fair subsequent to the awarding of the grant regardless of the reason for such termination of employment.

Prior to the payment of a scholarship, the recipient must provide an official grade transcript verifying a current, accumulative grade point average of "C" or better and official notice of registration as a degree applicant from the desired accredited institution that meets the requirements of Section 170(b)(1)(A)(ii) of the Internal Revenue Code. Scholarship recipients are not restricted in their choice of school or course of study. The Foundation pays the scholarships directly to the institution on behalf of the recipient for credit towards the recipient's tuition, fees or room and board. The award must be used within 12 months of selection.

Announcement of the availability of the scholarship program is placed in the Cedar Fair employee newsletter and announcement of the recipients also made in the newsletter. Such notices state that the Foundation is the institution awarding the scholarship.

A formal application form requires information of a general nature such as address, birth date, high school attended, college or trade school attended (if applicable), graduation date, grade point average, institution towards which scholarship funds will be used by applicant, employment history at Cedar Fair, information regarding non-academic and community activities and one or two essay questions.

Children and relatives of the Committee, officers of Cedar Fair Management, Inc (the managing General Partner of Cedar Fair, L P) or the Munger Family are not eligible for scholarship grants.

APPLICATION MAILING ADDRESSES

Secretary, R. L. Munger  
Scholarship Fund  
Cedar Fair, L P  
Cedar Point Personnel Dept  
One Cedar Point Drive  
Sandusky, OH 44870-5259

Secretary, R. L. Munger  
Scholarship Fund  
Cedar Fair, L P  
Valley Fair Personnel Dept  
One Valley Fair Drive  
Shakopee, MN 55379

Secretary, R. L. Munger  
Scholarship Fund  
Cedar Fair, L P  
Dorney Park Personnel Dept  
3830 Dorney Park Road  
Allentown, PA 18104

**STATEMENT ATTACHED TO AND MADE PART OF FORM 990-PF**

**Part XV, Line 3a, Grants and Contributions Paid During 2018**

Recipient Name and Address	Relationship to Foundation Manager or Substantial Contributor	Foundation Status of Recipient	Purpose of Grant	Amount
1) Paige Moyer Adams West Chester University West Chester, PA 19383	Employee	None	Educational	\$ 2,000
2) Madelyn Bakken Gustavus Adolphus College St Peter, MN 56082	Employee	None	Educational	2,000
3) Navone Ellis Eastern Michigan University Ypsilanti, MI 48197	Employee	None	Educational	2,000
4) August Fackler Indiana University (Bloomington) Bloomington, IN 47405	Employee	None	Educational	2,000
5) Owen Guthridge Winona State University Winona, MN 55987	Employee	None	Educational	2,000
6) Allison Harper Ohio University Athens, OH 45701	Employee	None	Educational	2,000
7) Graham Henderson Bowling Green State University Bowling Green, OH 43403	Employee	None	Educational	2,000
8) Madison Kugler Lehigh Carbon Community College Schnecksville, PA 18078	Employee	None	Educational	2,000
9) Jacqueline Anne Riess University of Wisconsin La Crosse, WI 54601	Employee	None	Educational	2,000
10) Trevor Weinstock Purdue University West Lafayette, IN 47907	Employee	None	Educational	2,000
11) Romaine White Pennsylvania State University University Park, PA 16802	Employee	None	Educational	2,000
12) Anja Younger The University of Toledo Toledo, OH 43606	Employee	None	Educational	2,000
Total Grants and Contributions Paid During the Year				<u>\$ 24,000</u>