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Form 990-PF

Department of the Treasury
Internal Revenue Service

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

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

2018

Open to Public Inspection

For calendar year 2018, or tax year beginning 10-01-2018, and ending 09-30-2019

Name of foundation
LEO J DREILING & ALBINA DREILING
CHARITABLE TRUST

A Employer identification number
48-0916752

Number and street (or P.O. box number if mail is not delivered to street address)
PO BOX 489 209 EAST 13TH

Room/suite

B Telephone number (see instructions)
(785) 625-5533

City or town, state or province, country, and ZIP or foreign postal code
HAYS, KS 67601

C If exemption application is pending, check here

G Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☒ Address change

☐ Name change

D 1. Foreign organizations, check here

D 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) \$ 9,780,176

J Accounting method
☒ Cash ☐ Accrual
☐ Other (specify) (Part I, column (d) must be on cash basis)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

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 ☒ if the foundation is not required to attach Sch. B			
	3 Interest on savings and temporary cash investments	1,635	1,635	
	4 Dividends and interest from securities	178,427	178,427	
	5a Gross rents	21,696	21,696	
	b Net rental income or (loss) 16,666			
	6a Net gain or (loss) from sale of assets not on line 10	35,818		
	b Gross sales price for all assets on line 6a 429,718			
	7 Capital gain net income (from Part IV, line 2)		35,818	
	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)	17,188	17,188		
12 Total. Add lines 1 through 11	254,764	254,764		
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)	5,325	5,325	
	c Other professional fees (attach schedule)	19,656	19,656	
	17 Interest			
	18 Taxes (attach schedule) (see instructions)	22,284	48	
	19 Depreciation (attach schedule) and depletion	793	793	
	20 Occupancy			
	21 Travel, conferences, and meetings			
	22 Printing and publications			
	23 Other expenses (attach schedule)	4,237	4,237	
	24 Total operating and administrative expenses. Add lines 13 through 23	52,295	30,059	0
	25 Contributions, gifts, grants paid	646,000		646,000
26 Total expenses and disbursements. Add lines 24 and 25	698,295	30,059	646,000	
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	-443,531			
b Net investment income (if negative, enter -0-)		224,705		
c Adjusted net income (if negative, enter -0-)				

For Paperwork Reduction Act Notice, see instructions.

Cat No 11289X

Form 990-PF (2018)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)			
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value		
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	825,348	384,290	384,290
	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)	2,104,417	2,040,540	3,312,265
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶ _____ 708,667 Less accumulated depreciation (attach schedule) ▶ _____	708,667	708,667	858,000
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	2,867,870	2,965,814	3,848,279
	14	Land, buildings, and equipment basis ▶ _____ 9,913 Less accumulated depreciation (attach schedule) ▶ 2,777	7,929	7,136	7,136
15	Other assets (describe ▶ _____)	848,513	812,766	1,370,206	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	7,362,744	6,919,213	9,780,176	
Liabilities	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	Total liabilities (add lines 17 through 22)		0	
Net Assets or Fund Balances	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			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	7,362,744	6,919,213	
	30	Total net assets or fund balances (see instructions)	7,362,744	6,919,213	
31	Total liabilities and net assets/fund balances (see instructions) .	7,362,744	6,919,213		

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	7,362,744
2	Enter amount from Part I, line 27a	2	-443,531
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	6,919,213
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6	6,919,213

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a PUBLICLY TRADED SECURITIES			
b PUBLICLY TRADED SECURITIES			
c Capital Gain Dividends			
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 301,361		337,620	-36,259
b 36,374		56,280	-19,906
c			91,983
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			-36,259
b			-19,906
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	35,818
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	-19,906

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2017	500,319	10,780,087	0 04641
2016	486,660	10,126,412	0 04806
2015	383,261	9,624,558	0 03982
2014	352,350	10,179,596	0 03461
2013	574,823	10,399,572	0 05527

2 Total of line 1, column (d)	2	0 224177
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	0 044835
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	9,517,060
5 Multiply line 4 by line 3	5	426,697
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,247
7 Add lines 5 and 6	7	428,944
8 Enter qualifying distributions from Part XII, line 4 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	8	646,000

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	2,247
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	2,247
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	2,247
6	Credits/Payments		
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a	12,800
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	12,800
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	10,553
11	Enter the amount of line 10 to be Credited to 2019 estimated tax ▶ 3,000 Refunded ▶	11	7,553

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?	1a	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see Instructions for 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	1b	No
c Did the foundation file Form 1120-POL for this year?	1c	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ \$ _____ (2) On foundation managers ▶ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities	2	No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	No
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5	No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ KS _____		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .	8b	Yes
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2018 or the taxable year beginning in 2018? See the instructions for Part XIV. If "Yes," complete Part XIV	9	No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	No

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions.	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	13	Yes	
14	The books are in care of ▶ WHITNEY BROWN Telephone no ▶ (785) 628-8238			

Located at **▶** 209 EAST 13TH HAYS KS ZIP+4 **▶** 67601

15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here ▶ ☐	15		
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 ▶	16	Yes	No

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.

1a	During the year did the foundation (either directly or indirectly)		Yes	No
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions. Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐	1b		No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2018?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? If "Yes," list the years ▶ 20____, 20____, 20____, 20____ ☐ Yes ☒ No			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 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		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2018?	4b		No

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

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

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

1 List all officers, directors, trustees, foundation managers and their compensation. See instructions				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JOSEPH A HESS 2918 HILLCREST HAYS, KS 67601	Trustee 1 00	0		
DONALD F HOFFMAN 111 WEST 13TH STREET HAYS, KS 67601	Trustee 1 00	0		
DENNIS L BIEKER 111 WEST 13TH STREET HAYS, KS 67601	Trustee 1 00	0		
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)
3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 	
2 	
3 	
4 	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 	
2 	
All other program-related investments. See instructions.	
3 	
Total. Add lines 1 through 3	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities.	1a	6,859,461
b	Average of monthly cash balances.	1b	595,077
c	Fair market value of all other assets (see instructions).	1c	2,207,452
d	Total (add lines 1a, b, and c).	1d	9,661,990
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	9,661,990
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	144,930
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	9,517,060
6	Minimum investment return. Enter 5% of line 5.	6	475,853

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	475,853
2a	Tax on investment income for 2018 from Part VI, line 5.	2a	2,247
b	Income tax for 2018 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	2,247
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	473,606
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	473,606
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1.	7	473,606

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	646,000
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	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4.	4	646,000
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	2,247
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	643,753

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				473,606
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. 15,026				
b From 2014.				
c From 2015.				
d From 2016.				
e From 2017.				
f Total of lines 3a through e.	15,026			
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ \$ 646,000				
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).	0			
d Applied to 2018 distributable amount.				473,606
e Remaining amount distributed out of corpus	172,394			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	187,420			
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				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).				
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions).	15,026			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	172,394			
10 Analysis of line 9				
a Excess from 2014.				
b Excess from 2015.				
c Excess from 2016.				
d Excess from 2017.				
e Excess from 2018. 172,394				

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. ▶

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

	Tax year	Prior 3 years			(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					

Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

Part XV

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

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

MR JOSEPH A HESS TRUSTEE
PO BOX 489 209 EAST 13TH
HAYS, KS 67601
(785) 625-5533

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

THE APPLICATION SHOULD INCLUDE THE NAME OF THE APPLICANT WHO IS REQUESTING THE GRANT OR CONTRIBUTION AND THE PURPOSE OF THE CONTRIBUTION

c Any submission deadlines

NO SUBMISSION DEADLINES EXIST

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

PRIORITY IS GIVEN TO APPLICANTS FROM THE ELLIS COUNTY, KANSAS AREA

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> See Additional Data Table				
Total ► 3a				
b <i>Approved for future payment</i> ST THOMAS MORE SOCIETY 1701 HALL STREET HAYS, KS 67601	NONE	PC	TO AID IN GENERAL OPERATIONS	150,000
HAYS MEDICAL CENTER FDN 2220 CANTERBURY DRIVE HAYS, KS 67601	NONE	PC	BEYOND MEDICINE CAMPAIGN	100,000
Total ► 3b				

Enter gross amounts unless otherwise indicated

	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	(e) (See instructions)
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments			14	1,635	
4 Dividends and interest from securities. . . .			14	178,427	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.			16	16,666	
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	35,818	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a OIL ROYALTIES _____			15	17,188	
b _____					
c _____					
d _____					
e _____					
12 Subtotal Add columns (b), (d), and (e). .				249,734	
13 Total. Add line 12, columns (b), (d), and (e).			13	249,734	249,734

[illegible]

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

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?		Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.		1a(1)	No
(2) Other assets.		1a(2)	No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.		1b(1)	No
(2) Purchases of assets from a noncharitable exempt organization.		1b(2)	No
(3) Rental of facilities, equipment, or other assets.		1b(3)	No
(4) Reimbursement arrangements.		1b(4)	No
(5) Loans or loan guarantees.		1b(5)	No
(6) Performance of services or membership or fundraising solicitations.		1b(6)	No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.		1c	No

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.

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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

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

Sign Here	*****	2019-11-13	*****	May the IRS discuss this return with the preparer shown below? (see instr)? ☒ Yes ☐ No
	Signature of officer or trustee	Date	Title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
	Whitney Brown				P01283046
	Firm's name ▶ Brungardt Hower				Firm's EIN ▶ 48-1027384
Firm's address ▶ Ward Elliott Pfeifer LC PO Box Hays, KS 67601					Phone no (785) 628-8238

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
ST THOMAS MORE SOCIETY 1701 HALL STREET HAYS, KS 67601	NONE	PC	TO AID IN GENERAL OPERATIONS	200,000
HAYS MEDICAL CENTER FDN 2220 CANTERBURY DRIVE HAYS, KS 67601	NONE	PC	BEYOND MEDICINE CAMPAIGN	50,000
MARY ELIZABETH MATERNITY HOME 204 W 7TH ST HAYS, KS 67601	NONE	PC	TO AID IN GENERAL OPERATIONS	20,000
Total ► 3a				646,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
THOMAS MORE PREP-MARIAN HIGH 1701 HALL STREET HAYS, KS 67601	NONE	PC	ACE AUCTION FUNDRAISER MATCHING FUNDS	200,000
THOMAS MORE PREP-MARIAN HIGH 1701 HALL STREET HAYS, KS 67601	NONE	PC	TO AID IN GENERAL OPERATIONS	100,000
DIOCESE OF SALINA 103 NORTH NINTH STREET SALINA, KS 67401	NONE	PC	SEMINARIAN FUND	20,000
Total ▶ 3a				646,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
DIOCESE OF SALINA 103 NORTH NINTH STREET SALINA, KS 67401	NONE	PC	CATHOLIC CHARITIES FUND	5,000
FIRST CARE CLINIC105 W 13TH ST HAYS, KS 67601	NONE	PC	CLINIC BUILDING IMPROVEMENTS	50,000
THE ARC OF CENTRAL PLAINS 116 E 11TH ST HAYS, KS 67601	NONE	PC	AID PEOPLE WITH DEVELOPMENTAL DISABILITIES	1,000
Total ▶ 3a				646,000

TY 2018 Accounting Fees Schedule

Name: LEO J DREILING & ALBINA DREILING
CHARITABLE TRUST

EIN: 48-0916752

Software ID: 18007218

Software Version: 2018v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BRUNGARDT HOWER FEES	5,325	5,325	0	0

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

TY 2018 Depreciation Schedule

Name: LEO J DREILING & ALBINA DREILING
CHARITABLE TRUST

EIN: 48-0916752

Software ID: 18007218

Software Version: 2018v3.1

Depreciation Schedule

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
RURAL WATER METER/HOOKUP	2016-08-12	9,913	1,984	150DB	8 00 %	793	793		

TY 2018 Investments Corporate Stock Schedule

Name: LEO J DREILING & ALBINA DREILING
 CHARITABLE TRUST

EIN: 48-0916752

Software ID: 18007218

Software Version: 2018v3.1

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
VANGUARD INTERNATIONAL EQUITY EMGING MKT	57,660	66,228
BERKSHIRE HATHAWAY INC	72,389	129,804
AMGEN INC	44,612	137,779
FIRST TRUST GLOBAL REAL ESTATE INDEX	20,143	35,549
ISHARES COHEN & STEER REALTY MAJORS	20,027	56,409
ISHARES US REAL ESTATE	19,981	48,734
ISHARES FTSE NAREIT REAL ESTATE 50	19,920	48,217
INTEL CORP	40,225	100,690
MICROSOFT CORP	12,099	71,183
ORACLE CORPORATION	19,078	43,364
PROCTER & GAMBLE CO	50,270	111,942
SPDR DJ WILSHIRE INTLET REAL ESTATE	20,082	24,384
VANGUARD CONSUMER STAPLE ETF	99,764	231,396
VAGUARD DIVIDEND APPRECIATION ETF	75,124	217,516
VANGUARD REIT ETF	16,302	51,008
VANGUARD SMALL CAP ETF	25,001	76,176
WISDOMTREE EMERGING ETF MARKETS SMALLCAP	110,051	119,964
STRYKER CORP	16,240	64,890
WAL-MART STORES INC	18,688	41,894
BANK OF AMERICA	21,791	30,979
CITIGROUP	5,457	7,875
EXXON MOBIL CORP	74,477	66,161
PEPSI INC	24,931	52,372
VERIZON COMMUNICATIONS	83,090	104,483
ABBOTT LABORATORIES	6,749	21,336
CONOCOPHILLIPS	8,252	8,547
JPMORGAN CHASE	21,534	58,845
ABBVIE INC	7,319	19,309
APPLE INC	21,554	51,513
MONDELEZ INTL INC	15,845	43,979

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
WELLS FARGO COMPANY	10,824	12,610
WISDOMTREE EMERGING MKTS EQUITY FD	30,172	25,406
WISDOMTREE MIDCAP DIV FD	40,083	68,299
WISDOMTREE SMALLCAP DIV FD	40,027	60,022
ALIBABA	19,912	20,402
AMAZON	12,347	45,134
BARCLAYS	15,002	6,305
CHESAPEAKE ENERGY CORP	12,489	1,512
UNILEVER PLC	14,992	19,833
SPDR REAL ESTATE	23,599	28,522
COLUMBIA EMERGING MKTS CONSUMER ETF	92,245	91,665
COSTCO WHOLESALE CORPORATION	49,823	72,316
DAVITA INCORPORATED	50,007	36,125
INVESCO FINANCIAL PREFERRED PORTFOLIO	99,987	102,220
ISHARES TR S&P US PFD	99,925	99,792
SPDR FINANCIAL SELECT	36,128	73,192
WELLS FARGO & CO PFD	19,703	22,837
ALASKA AIR GROUP INCORP	19,347	18,564
BECTON DICKINSON & CO	17,186	19,731
ICU MED INCORPORATED	17,402	12,768
BANK OF AMERICA CORP PFD	20,033	18,802
EBAY INCORPORATED	20,003	20,326
CORTEVA INCORPORATED	3,000	5,236
DOW INCORPORATED	5,858	8,910
DUPONT DE NEMOURS INCORPORATED	8,598	13,335
GENERAL MLS INCORPORATED	17,592	25,300
ROYAL DUTCH SHELL PLC SPON ADR B	17,501	18,090
AARONS INCORPORATED COM	18,157	27,696
ALLSTATE CORPORATION	17,837	23,801
CBRE GROUP INCORPORATED CLASS A	17,841	23,484

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CVS HEALTH CORPORATION	17,540	15,641
FIDELITY NATL INFORMATION SVCS	17,486	28,012
INCYTE CORPORATION	17,745	20,042
MARATHON PETE CORPORATION	17,664	18,043
O REILLY AUTOMOTIVE INCORPORATED NEW	17,942	20,723
RINGCENTRAL INCORPORATED CLASS A	18,120	28,399
SPOTIFY TECHNOLOGY S A SHS	17,768	16,644

TY 2018 Investments - Land Schedule

Name: LEO J DREILING & ALBINA DREILING
CHARITABLE TRUST

EIN: 48-0916752

Software ID: 18007218

Software Version: 2018v3.1

Category/ Item	Cost/Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Land	708,667		708,667	858,000

TY 2018 Investments - Other Schedule

Name: LEO J DREILING & ALBINA DREILING
CHARITABLE TRUST

EIN: 48-0916752

Software ID: 18007218

Software Version: 2018v3.1

Investments Other Schedule 2

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
THORNBURG INC BUILDER	AT COST	503,461	564,233
NEW WORLD FUND	AT COST	197,294	280,615
AMERICAN MUTUAL FD INC	AT COST	740,580	1,072,669
THORNBURG VALUE FD	AT COST	195,554	458,824
FUNDAMENTAL INVESTORS INC	AT COST	418,191	499,639
EUROPACIFIC GROWTH FD	AT COST	146,586	155,691
CAPITAL INCOME BUILDER FUND CLASS F2	AT COST	249,432	262,394
EUROPACIFIC GROWTH FUND CLASS F2	AT COST	271,796	304,671
AMERICAN BALANCED FUND CLASS F2	AT COST	107,327	105,944
INCOME FUND OF AMERICA CLASS F2	AT COST	109,147	103,579
JH PREFERRED INCOME III	AT COST	26,446	40,020

**TY 2018 Land, Etc.
Schedule**

Name: LEO J DREILING & ALBINA DREILING
CHARITABLE TRUST

EIN: 48-0916752

Software ID: 18007218

Software Version: 2018v3.1

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Improvements	9,913	2,777	7,136	7,136

TY 2018 Other Assets Schedule

Name: LEO J DREILING & ALBINA DREILING
CHARITABLE TRUST

EIN: 48-0916752

Software ID: 18007218

Software Version: 2018v3.1

Other Assets Schedule

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
FLEXIBLE PREMIUM ANNUITIES	848,513	812,766	1,285,206
INTANGIBLE ASSETS-LEASEHOLD COSTS			85,000

TY 2018 Other Expenses Schedule

Name: LEO J DREILING & ALBINA DREILING
CHARITABLE TRUST

EIN: 48-0916752

Software ID: 18007218

Software Version: 2018v3.1

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Rental Expenses	4,237	4,237		

TY 2018 Other Income Schedule

Name: LEO J DREILING & ALBINA DREILING
CHARITABLE TRUST

EIN: 48-0916752

Software ID: 18007218

Software Version: 2018v3.1

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OIL ROYALTIES	17,188	17,188	

TY 2018 Other Professional Fees Schedule

Name: LEO J DREILING & ALBINA DREILING
CHARITABLE TRUST

EIN: 48-0916752

Software ID: 18007218

Software Version: 2018v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	19,656	19,656	0	0

TY 2018 Taxes Schedule

Name: LEO J DREILING & ALBINA DREILING
CHARITABLE TRUST

EIN: 48-0916752

Software ID: 18007218

Software Version: 2018v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAX	12,800			
EXCISE TAX	9,436			
OIL ROYALTY SEVERENCE TAX	48	48		