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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

2020

Open to Public Inspection

For calendar year 2020, or tax year beginning 02-01-2020, and ending 01-31-2021

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

Number and street (or P.O. box number if mail is not delivered to street address)
PO BOX 579

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

G Check all that apply:

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

H Check type of organization:

☒ Section 501(c)(3) exempt private foundation

☐ Section 4947(a)(1) nonexempt charitable trust

☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶\$ 5,254,111

J Accounting method:

☐ Cash

☒ Accrual

☐ Other (specify) _____
(Part I, column (d) must be on cash basis.)

A Employer identification number
48-6243254

B Telephone number (see instructions)
(785) 625-3537

C If exemption application is pending, check here ▶ ☐

D 1. Foreign organizations, check here..... ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ... ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

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	42	42	
	4 Dividends and interest from securities	63,895	63,895	
	5a Gross rents	100,033	100,033	
	b Net rental income or (loss) _____ 80,403			
	6a Net gain or (loss) from sale of assets not on line 10	8,027		
	b Gross sales price for all assets on line 6a _____ 573,531			
	7 Capital gain net income (from Part IV, line 2)		8,027	
	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)	58,991	30,241		
12 Total. Add lines 1 through 11	230,988	202,238		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	35,861	25,103	10,758
	14 Other employee salaries and wages			
	15 Pension plans, employee benefits			
	16a Legal fees (attach schedule)	35,864	25,105	10,759
	b Accounting fees (attach schedule)	9,740	6,818	2,922
	c Other professional fees (attach schedule)	500	350	150
	17 Interest	458	458	
	18 Taxes (attach schedule) (see instructions)	23,577	22,977	
	19 Depreciation (attach schedule) and depletion	594	594	
	20 Occupancy			
	21 Travel, conferences, and meetings			
	22 Printing and publications			
	23 Other expenses (attach schedule)	32,467	31,908	559
	24 Total operating and administrative expenses. Add lines 13 through 23	139,061	113,313	25,148
	25 Contributions, gifts, grants paid	238,250		238,250
26 Total expenses and disbursements. Add lines 24 and 25	377,311	113,313	263,398	
	27 Subtract line 26 from line 12:			
	a Excess of revenue over expenses and disbursements	-146,323		
	b Net investment income (if negative, enter -0-)		88,925	
c Adjusted net income (if negative, enter -0-)				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11289X

Form 990-PF (2020)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	310,092	360,559	360,559
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶ <u>43,329</u>			
	Less: allowance for doubtful accounts ▶ _____	41,167	43,329	43,329
	4 Pledges receivable ▶ _____			
	Less: allowance for doubtful accounts ▶ _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ _____			
	Less: allowance for doubtful accounts ▶ _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)	1,868,841	1,655,576	2,157,971
	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)	14,400	14,400	249,000	
14 Land, buildings, and equipment: basis ▶ <u>1,419,953</u>				
Less: accumulated depreciation (attach schedule) ▶ <u>9,029</u>	1,404,243	1,410,924	2,442,050	
15 Other assets (describe ▶ _____)	1,202	1,202	1,202	
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	3,639,945	3,485,990	5,254,111	
Liabilities	17 Accounts payable and accrued expenses	32,439	24,807	
	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)	32,439	24,807	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ ☐ and complete lines 24, 25, 29 and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ ☒ and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	3,336,713	3,338,768	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds	270,793	122,415	
	29 Total net assets or fund balances (see instructions)	3,607,506	3,461,183	
30 Total liabilities and net assets/fund balances (see instructions) .	3,639,945	3,485,990		

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 29 (must agree with end-of-year figure reported on prior year's return)	1	3,607,506
2 Enter amount from Part I, line 27a	2	-146,323
3 Other increases not included in line 2 (itemize) ▶ _____	3	
4 Add lines 1, 2, and 3	4	3,461,183
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 29	6	3,461,183

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	8,027
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	

SECTION 4940(e) REPEALED ON DECEMBER 20, 2019 - DO NOT COMPLETE

1 Reserved			
(a) Reserved	(b) Reserved	(c) Reserved	(d) Reserved
2 Reserved		2	
3 Reserved.		3	
4 Reserved		4	
5 Reserved		5	
6 Reserved		6	
7 Reserved		7	
8 Reserved ,		8	

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	Reserved.	1	1,236
c	All other domestic foundations enter 1.39% 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	1,236
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	1,236
6	Credits/Payments:		
a	2020 estimated tax payments and 2019 overpayment credited to 2020	6a	1,929
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	1,929
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	693
11	Enter the amount of line 10 to be: Credited to 2021 estimated tax 693 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?	1a	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition). <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	1b	No
c Did the foundation file Form 1120-POL for this year?.	1c	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ _____ (2) On foundation managers. ► \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2	No
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?.	4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5	No
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ► <u>KS</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? <i>If "No," attach explanation.</i>	8b	Yes
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2020 or the taxable year beginning in 2020? See the instructions for Part XIV. <i>If "Yes," complete Part XIV</i>	9	No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10	No

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions.	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>N/A</u>	13	Yes	
14	The books are in care of ► <u>DENNIS BIEKER</u> Telephone no. ► <u>(785) 625-3537</u>			

Located at ► 111 WEST 13TH STREET HAYS KS ZIP+4 ► 67601

15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here	☐		
	and enter the amount of tax-exempt interest received or accrued during the year	► 15		
16	At any time during calendar year 2020, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
	See 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.

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	1b		No
	Organizations relying on a current notice regarding disaster assistance check here. ► ☐			
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 2020?	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 2020, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2020? ☐ Yes ☒ No			
	If "Yes," list the years ► 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2020 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 2020.)	3b		
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 2020?	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		
	<i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>			
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
	<i>If "Yes" to 6b, file Form 8870.</i>			
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	
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
KEITH RILEY 414 N 12TH AVE HILL CITY, KS 67642	Trustee 2.00	14,942		
BRAD TREXLER 2977 US HWY 283 HILL CITY, KS 67642	Trustee 2.00	5,977		
DENNIS BIEKER PO BOX 579 HAYS, KS 67601	Trustee 2.00	14,942		
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000. 				

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

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

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1	
2	
3	
4	

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

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.	1a	2,095,409
b	Average of monthly cash balances.	1b	318,507
c	Fair market value of all other assets (see instructions).	1c	2,699,731
d	Total (add lines 1a, b, and c).	1d	5,113,647
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	5,113,647
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	76,705
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	5,036,942
6	Minimum investment return. Enter 5% of line 5.	6	251,847

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	251,847
2a	Tax on investment income for 2020 from Part VI, line 5.	2a	1,236
b	Income tax for 2020. (This does not include the tax from Part VI.).	2b	
c	Add lines 2a and 2b.	2c	1,236
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	250,611
4	Recoveries of amounts treated as qualifying distributions.	4	28,750
5	Add lines 3 and 4.	5	279,361
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	279,361

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	263,398
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	263,398
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions.	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	263,398

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 2019	(c) 2019	(d) 2020
1 Distributable amount for 2020 from Part XI, line 7				279,361
2 Undistributed income, if any, as of the end of the 2020:				
a Enter amount for 2019 only.			262,357	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2020:				
a From 2015.				
b From 2016.				
c From 2017.				
d From 2018.				
e From 2019.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2020 from Part XII, line 4: ► \$ 263,398				
a Applied to 2019, but not more than line 2a			262,357	
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 2020 distributable amount.				1,041
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2020. (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b. Taxable amount—see instructions.				
e Undistributed income for 2019. Subtract line 4a from line 2a. Taxable amount—see instructions.				
f Undistributed income for 2021. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020.				278,320
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 2015 not applied on line 5 or line 7 (see instructions).				
9 Excess distributions carryover to 2021. Subtract lines 7 and 8 from line 6a.				
10 Analysis of line 9:				
a Excess from 2016.				
b Excess from 2017.				
c Excess from 2018.				
d Excess from 2019.				
e Excess from 2020.				

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 2020, 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)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

	Tax year	Prior 3 years			(e) Total
	(a) 2020	(b) 2019	(c) 2018	(d) 2017	
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).)

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:

DAVID AND MARY P RUSH EDUCATIONAL T
PO BOX 579
HAYS, KS 67601
(785) 625-3537

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

DAVID AND MARY P RUSH EDUCATIONAL TRUST SCHOLARSHIP AND GRANT APPLICATION

c Any submission deadlines:

MAY 1

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

GRADUATE OF GRAHAM CO, KS HS, FULL-TIME STUDENT, HIGH SCHOOL AND COMMUNITY INVOLVEMENT, 2.0 GPA OR ABOVE AND FINANCIAL NEED

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See Additional Data Table				
Total ▶ 3a				238,250
b <i>Approved for future payment</i>				
Total ▶ 3b				

Enter gross amounts unless otherwise indicated.

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Form **990-PF** (2020)

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.				

[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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	*****	2021-05-04	*****
	_____ Signature of officer or trustee	_____ Date	_____ Title

May the IRS discuss this return with the preparer shown below
 (see instr.) ☒ **Yes** ☐ **No**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN P01283046
	Whitney Brown				
	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>				
FORT HAYS STATE UNIVERSITY 600 PARK STREET HAYS, KS 67601	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	63,000
UNIVERSITY OF KANSAS 1450 JAYHAWK BLVD LAWRENCE, KS 66045	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	18,000
KANSAS STATE UNIVERSITY 118 ANDERSON HALL MANHATTAN, KS 66506	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	45,000
Total ▶ 3a				238,250

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
COLBY COMMUNITY COLLEGE 1255 S RANGE AVE COLBY, KS 67701	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	14,000
NC KS TECHNICAL INSTITUTE 2205 WHEATLAND AVE HAYS, KS 67601	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	9,000
BARTON COUNTY COMMUNITY COLLEGE 245 NE 30TH RD GREAT BEND, KS 67530	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	19,000
Total ▶ 3a				238,250

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
KANSAS STATE UNIVERSITY SALINA 2310 CENTENNIAL RD SALINA, KS 67401	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	7,250
WASHBURN UNIVERSTIY 1700 SW COLLEGE AVE TOPEKA, KS 66621	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
HAYS ACADEMY OF HAIR DESIGN 1214 E 27TH ST HAYS, KS 67601	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	5,000
Total ► 3a				238,250

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
HILL CITY HIGH SCHOOL117 N 3RD ST HILL CITY, KS 67642	NONE	PC	SUPPORT EDUCATIONAL GOALS OF HIGH SCHOOL	25,000
PRATT COMMUNITY COLLEGE348 KS 61 PRATT, KS 67124	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	5,000
GARDEN CITY COMMUNITY COLLEGE 801 CAMPUS DR GARDEN CITY, KS 67846	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	4,000
Total ▶ 3a				238,250

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
EMPORIA STATE UNIVERSITY 1 KELLOGG CIR EMPORIA, KS 66801	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	5,000
UNIVERSITY OF NEBRASKA KEARNEY 2504 9TH AVE KEARNEY, NE 68849	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	5,000
LIFESTYLE CHRISTIAN UNIVERSITY 7200 DENTON HWY WATAUGA, TX 76148	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	5,000
Total ▶ 3a				238,250

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
PRATT INSTITUTE200 WILLOUGHBY AVE BROOKLYN, NY 11205	NONE	PC	SELECTED SCHOLARSHIP RECIPIENT AWARD	5,000
Total ▶ 3a				238,250

TY 2020 Accounting Fees Schedule

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

EIN: 48-6243254

Software ID: 20011551

Software Version: 2020v4.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BRUNGARDT HOWER CPA'S	9,740	6,818	0	2,922

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

TY 2020 Depreciation Schedule

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

EIN: 48-6243254

Software ID: 20011551

Software Version: 2020v4.0

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
WATER WELL	2005-04-01	4,208	4,163	SL	15.0000	45	45		
STOCK TANK FOR WINDMILL	2016-07-06	2,602	622	SL	15.0000	173	173		
15' KBK TANK	2018-02-20	3,825	489	SL	15.0000	255	255		
FENCING	2020-11-17	7,275		SL	15.0000	121	121		

TY 2020 Investments Corporate Stock Schedule

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

EIN: 48-6243254

Software ID: 20011551

Software Version: 2020v4.0

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
PIMCO CORPORATE OPPORTUNITY FUND	49,820	59,594
THORNBURG INVT TR INVT INC BUILDING FD A	47,443	49,869
JOHN HANCOCK PFD INCOME FUND 3	26,396	27,954
CAPITAL INCOME BUILDER FUND CL A	296,015	318,779
INCOME FUND OF AMERICA CL A	156,285	189,794
INTEL CORP	15,948	36,359
PEPSICO INCORPORATED	13,170	27,587
MICROSOFT CORP	11,407	57,990
VERIZON COMMUNICATIONS	45,592	53,436
DOWDUPONT INC	4,747	6,124
INCOME FUND OF AMERICA CLASS F-1	21,125	30,397
SPDR FINANCIAL SELECT SECTOR SPDR	17,101	26,944
WISDOMTREE MIDCAP DIV FD	10,905	15,748
WISDOMTREE S/C DVD FD	11,562	14,060
AMGEN INC	12,706	22,936
BERKSHIRE HATHAWAY INC	88,925	120,771
DOVER CORP	6,859	11,765
JP MORGAN CHASE & CO	16,619	29,208
ORACLE CORP	5,835	8,702
INVESCO GLOBAL LISTED PRIVATE EQUITY ETF	23,467	26,302
INVESCO QQQ	23,096	83,359
PROCTOR & GAMBLE CO	8,655	13,462
WALMART STORES INC	19,536	35,684
ALPHABET INC	18,908	58,744
APPLE INC	22,023	102,929
AMERICAN INTERNATIONAL G&I FUND CL F2	11,295	15,281
CAPITAL INCOME BUILDER FUND CLASS F2	79,048	82,764
EUROPACIFIC GROWTH FUND CLASS F2	37,813	53,985
INVESCO FINANCIAL PREFERRED ETF	42,633	42,893
CVS HEALTH	9,894	9,529

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
INCOME FUND OF AMERICA	67,048	70,541
INVESTMENT CO OF AMERICA	23,602	27,272
BANK OF AMERICA CORP	9,836	12,275
VANGUARD FTSE EMERGING MARKETS ETF	35,977	49,561
SPDR BLOOMBERG BARCLAYS 1-3 MONTH T BILL	18,039	18,029
ISHARES TR S&P US PFD STK	42,586	42,808
CORTEVA	2,431	4,703
CLOROX	7,422	9,007
KROGER	8,889	8,418
AMERICAN MUTUAL FUND CL A	142,599	141,479
WASHINGTON MUTUAL INVESTORS CL A	142,319	140,929

TY 2020 Investments - Other Schedule

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

EIN: 48-6243254

Software ID: 20011551

Software Version: 2020v4.0

Investments Other Schedule 2

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MINERAL INTERESTS	AT COST	14,400	249,000

**TY 2020 Land, Etc.
Schedule**

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

EIN: 48-6243254

Software ID: 20011551

Software Version: 2020v4.0

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Improvements	21,071	9,029	12,042	
Land	1,398,882		1,398,882	2,442,050

TY 2020 Legal Fees Schedule

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

EIN: 48-6243254

Software ID: 20011551

Software Version: 2020v4.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
DREILING BIEKER & HOFFMAN, ATTORNEYS	35,864	25,105	0	10,759

TY 2020 Other Assets Schedule

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

EIN: 48-6243254

Software ID: 20011551

Software Version: 2020v4.0

Other Assets Schedule

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

TY 2020 Other Expenses Schedule

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

EIN: 48-6243254

Software ID: 20011551

Software Version: 2020v4.0

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MISCELLANEOUS ADMIN COSTS	13,431	12,872		559
Rental Expenses	19,036	19,036		

TY 2020 Other Income Schedule

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

EIN: 48-6243254

Software ID: 20011551

Software Version: 2020v4.0

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OIL ROYALTY	30,241	30,241	
REFUNDED SCHOLARSHIP	28,750		

TY 2020 Other Professional Fees Schedule

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

EIN: 48-6243254

Software ID: 20011551

Software Version: 2020v4.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
JOHN BIRD, GDN AD LITEM FEE	500	350	0	150

TY 2020 Taxes Schedule

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

EIN: 48-6243254

Software ID: 20011551

Software Version: 2020v4.0

Taxes Schedule

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAXES	600			
PRODUCTION TAX, OIL ROYALTY	1,358	1,358		
PROPERTY TAXES	21,619	21,619		