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Return of Private Foundation

OMB No 1545-0052

2013Department of the Treasury
Internal Revenue Service

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

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2013 or tax year beginning

, 2013, and ending

, 20

Name of foundation VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION		A Employer identification number 52-2283401						
C/O FIRST PREMIER BANK TRUST COMPANY		B Telephone number (see instructions) () -						
Number and street (or P O box number if mail is not delivered to street address)								
C/O FIRST PREMIER BANK TRUST COMPANY 601 S. MINNESOTA								
City or town, state or province, country, and ZIP or foreign postal code SIOUX FALLS, SD 57101								
G Check all that apply: <table style="width:100%; border: none;"> <tr> <td>☐ Initial return</td> <td>☐ Initial return of a former public charity</td> </tr> <tr> <td>☐ Final return</td> <td>☐ Amended return</td> </tr> <tr> <td>☐ Address change</td> <td>☐ Name change</td> </tr> </table>			☐ Initial return	☐ Initial return of a former public charity	☐ Final return	☐ Amended return	☐ Address change	☐ Name change
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H Check type of organization: <table style="width:100%; border: none;"> <tr> <td>☒ Section 501(c)(3) exempt private foundation</td> </tr> <tr> <td>☐ Section 4947(a)(1) nonexempt charitable trust</td> </tr> <tr> <td>☐ Other taxable private foundation</td> </tr> </table>			☒ Section 501(c)(3) exempt private foundation	☐ Section 4947(a)(1) nonexempt charitable trust	☐ Other taxable private foundation			
☒ 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) ▶ \$ 33,594,476.								
J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)								
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)
1 Contributions, gifts, grants, etc., received (attach schedule)	480,000.			
2 Check ☐ if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	4,227.	4,220.		ATCH 1
4 Dividends and interest from securities	219,455.	219,455.		ATCH 2
5a Gross rents	2,156,398.	2,006,727.		
b Net rental income or (loss) 290,500.				
6a Net gain or (loss) from sale of assets not on line 10	1,019,952.			
b Gross sales price for all assets on line 6a 4,842,350.				
7 Capital gain net income (from Part IV, line 2)		1,019,952.		
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) ATCH 3	14,204.	14,204.		
12 Total. Add lines 1 through 11	3,894,236.	3,264,558.		
13 Compensation of officers, directors, trustees, etc.	0			
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule) ATCH 4	358.	358.		
b Accounting fees (attach schedule) ATCH 5	58,978.	58,978.		
c Other professional fees (attach schedule) ATCH 6				
17 Interest ATCH 6	798,948.	754,113.		
18 Taxes (attach schedule) ATCH 7	20,320.	6,738.		
19 Depreciation (attach schedule) and depletion	735,696.	631,732.		
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) ATCH 8	501,287.	454,446.		
24 Total operating and administrative expenses. Add lines 13 through 23	2,115,587.	1,906,365.		
25 Contributions, gifts, grants paid	1,714,038.			1,714,038.
26 Total expenses and disbursements. Add lines 24 and 25	3,829,625.	1,906,365.	0	1,714,038.
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	64,611.			
b Net investment income (if negative, enter -0-)		1,358,193.		
c Adjusted net income (if negative, enter -0-)				

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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				
	2	Savings and temporary cash investments		1,108,274.	1,303,074.	1,303,074.
	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				
	10 a	Investments - U S and state government obligations (attach schedule)				
	b	Investments - corporate stock (attach schedule) ATCH 9	6,405,477.	6,575,650.	6,575,650.	
	c	Investments - corporate bonds (attach schedule) ATCH 10	182,693.	213,379.	213,379.	
	11	Investments - land, buildings, and equipment basis ▶ 17,246,733.				ATCH 11
	Less accumulated depreciation (attach schedule) ▶ 3,241,976.	14,753,974.	14,004,757.	14,004,757.		
12	Investments - mortgage loans					
13	Investments - other (attach schedule) ATCH 12	4,265,731.	5,283,784.	5,283,784.		
14	Land, buildings, and equipment basis ▶					
	Less accumulated depreciation (attach schedule) ▶					
15	Other assets (describe ▶ ATCH 13)	1,312,938.	6,213,832.	6,213,832.		
16	Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	28,029,087.	33,594,476.	33,594,476.		
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)	14,029,747.	17,894,764.	17,894,764.	ATCH 14
	22	Other liabilities (describe ▶ ATCH 15)	490,885.	369,123.	369,123.	
23	Total liabilities (add lines 17 through 22)	14,520,632.	18,263,887.	18,263,887.		
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	13,508,455.	15,330,589.		
	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				
	30	Total net assets or fund balances (see instructions)	13,508,455.	15,330,589.		
	31	Total liabilities and net assets/fund balances (see instructions)	28,029,087.	33,594,476.		

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	13,508,455.
2	Enter amount from Part I, line 27a	2	64,611.
3	Other increases not included in line 2 (itemize) ▶ ATCH 16	3	1,757,523.
4	Add lines 1, 2, and 3	4	15,330,589.
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	15,330,589.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)			(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
1a SEE PART IV SCHEDULE					
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) 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	(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	1,019,952.	
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	0	

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	1,824,482.	11,765,082.	0.155076
2011	1,875,414.	12,319,100.	0.152236
2010	1,250,950.	11,893,937.	0.105175
2009	1,631,200.	11,011,760.	0.148133
2008	2,159,540.	15,717,215.	0.137400
2 Total of line 1, column (d)			2 0.698020
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.139604
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5			4 11,593,218.
5 Multiply line 4 by line 3			5 1,618,460.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 13,582.
7 Add lines 5 and 6			7 1,632,042.
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 1,714,038.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1 a 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)		1	13,582.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b			
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	13,582.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	13,582.
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	7,737.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	12,000.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	19,737.	
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	6,155.	
11 Enter the amount of line 10 to be Credited to 2014 estimated tax ☒ 6,155. Refunded ☐	11		

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☒ \$ _____ (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		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) ☒ SD, _____		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation.	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV.		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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Part VII-A Statements Regarding Activities (continued)

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		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions).	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address N/A				
14	The books are in care of THE FOUNDATION C/O FPB Telephone no 605 335-1786			
Located at SIOUX FALLS, SD ZIP+4 57101				
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 2013, 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 Form TD F 90-22.1 If "Yes," enter the name of the foreign country.	16	Yes	No
				X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b	X
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 2013?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? If "Yes," list the years.	☐ 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	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 2013 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 2013).	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (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**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** X

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****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
ATCH 17		0	0	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 ☐

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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 N/A	
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 NONE	
2	
All other program-related investments See instructions	
3 NONE	
Total. Add lines 1 through 3 ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	10,503,795.
b	Average of monthly cash balances	1b	1,265,969.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	11,769,764.
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	11,769,764.
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	176,546.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	11,593,218.
6	Minimum investment return. Enter 5% of line 5	6	579,661.

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	579,661.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	13,582.
b	Income tax for 2013 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	13,582.
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	566,079.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	566,079.
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	566,079.

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	1,714,038.
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	1,714,038.
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	13,582.
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,700,456.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

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Page **9****Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				566,079.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only				
b Total for prior years 20 11 , 20 10 , 20 09				
3 Excess distributions carryover, if any, to 2013				
a From 2008 1,374,463.				
b From 2009 1,080,612.				
c From 2010 658,003.				
d From 2011 1,270,631.				
e From 2012 1,251,354.				
f Total of lines 3a through e	5,635,063.			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 1,714,038.				
a Applied to 2012, 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 2013 distributable amount				566,079.
e Remaining amount distributed out of corpus	1,147,959.			
5 Excess distributions carryover applied to 2013 . (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	6,783,022.			
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 2012 Subtract line 4a from line 2a Taxable amount - see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	1,374,463.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	5,408,559.			
10 Analysis of line 9				
a Excess from 2009 1,080,612.				
b Excess from 2010 658,003.				
c Excess from 2011 1,270,631.				
d Excess from 2012 1,251,354.				
e Excess from 2013 1,147,959.				

Form **990-PF** (2013)

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

NOT APPLICABLE

- 1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling ▶

- b** Check box to indicate whether the foundation is a private operating foundation described in section

4942(1)(3) or	4942(1)(5)
---------------	------------

- 2 a** 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 (i)(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))

N/A

- 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 (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

N/A

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

N/A

- c Any submission deadlines**

N/A

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

N/A

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 Paid during the year				
ATCH 18				
Total			3a	1,714,038.
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Line No.	▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

[illegible]

Schedule B(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service**Schedule of Contributors**▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Name of the organization

VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION
C/O FIRST PREMIER BANK TRUST COMPANY

Employer identification number

52-2283401

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

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

Form 990-PF

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

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

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

Name of organization **VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION**
C/O FIRST PREMIER BANK TRUST COMPANY

Employer identification number
52-2283401

Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	EDWARD VIA 6541 TALLWOOD DRIVE ROANOKE, VA 24018	\$ 480,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION
C/O FIRST PREMIER BANK TRUST COMPANY

Employer identification number
52-2283401

Part II Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	----- ----- ----- -----	\$-----	-----

Name of organization **VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION**
C/O FIRST PREMIER BANK TRUST COMPANY

Employer identification number
52-2283401

Part III **Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry.**

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year (Enter this information once. See instructions.) ► \$ _____

Use duplicate copies of Part III if additional space is needed

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

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis	Gain or (loss)	
		TOTAL SHORT-TERM COMMON TRUST FUND AND PARTNERSHIP, S CORPORATION, AND OTHER ESTATES OR TRUST GAIN OR LOSS				5,879.	
		TOTAL CAPITAL GAIN DISTRIBUTIONS				6,855.	
1,990,602.		LT CAPITAL GAIN - SEE ATTACHMENT A PROPERTY TYPE: SECURITIES 1,371,279.				619,323.	
63,430.		LT CAPITAL GAIN - SALE OF ENDURO PROPERTY TYPE: SECURITIES 79,390.				1,578.	04/15/2013
2,193,689.		ST CAPITAL LOSS - SEE ATTACHMENT B PROPERTY TYPE: SECURITIES 2,193,753.				-64.	
44,006.		ST CAPITAL GAIN - VIA GROUP PROPERTY TYPE: SECURITIES				44,006.	
377,294.		LT CAPITAL GAIN - VIA GROUP PROPERTY TYPE: SECURITIES				377,294.	
26,769.		LT CAPITAL LOSS - LEGACY PROPERTY TYPE: SECURITIES 28,755.				-2,059.	10/30/13
133,826.		LT CAPITAL GAIN - SALE OF JOPCO PROPERTY TYPE: SECURITIES 166,686.				-32,860.	12/01/2013
TOTAL GAIN(LOSS)						<u>1,019,952.</u>	

Form **8868**

(Rev. January 2014)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**► **File a separate application for each return.**
► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION C/O FIRST PREMIER BANK TRUST COMPANY	52-2283401
	Number, street, and room or suite no. If a P.O. box, see instructions	Social security number (SSN)
	601 S. MINNESOTA	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	SIOUX FALLS, SD 57101	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► THE FOUNDATION C/O FPB

Telephone No ► 605 335-1786

FAX No ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15, 2014, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☒ calendar year 2013 or
- ☐ tax year beginning _____, 20____, and ending _____, 20____

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	19,737.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	7,737.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	12,000.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2014)

JSA

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PAGE 1

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ATTACHMENT 1FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
VA TECH NOTES	1,541.	1,541.
GOLDMAN SACHS	17.	17.
STELLAR ONE CHECKING ACCOUNT VC HOLDINGS	1,518.	1,518.
OGLETREE LOAN	1,142.	1,142.
VIA GROUP	2.	2.
GOLDMAN SACHS - TAX EXEMPT	7.	
TOTAL	<u>4,227.</u>	<u>4,220.</u>

ATTACHMENT 2FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
MONEY MARKET	19.	19.
BMO	161,087.	161,087.
VIA GROUP	58,272.	58,272.
VIA GROUP MONEY MARKET	77.	77.
TOTAL	<u>219,455.</u>	<u>219,455.</u>

ATTACHMENT 3FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
INVESTMENT INCOME-JOPCO CAPITAL PARTNERS	11,491.	11,491.
INVESTMENT INCOME- ENDURO ROYALTY TRUST	813.	813.
VE HOLDINGS	1,900.	1,900.
TOTALS	<u>14,204.</u>	<u>14,204.</u>

ATTACHMENT 4FORM 990PF, PART I - LEGAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
DAVENPORT, EVANS, HURWITZ, & SMITH	358.	358.		
TOTALS	<u>358.</u>	<u>358.</u>		

ATTACHMENT 5FORM 990PF, PART I - ACCOUNTING FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
KPMG	58,124.	58,124.		
OTHER	800.	800.		
VIA GROUP	54.	54.		
TOTALS	<u>58,978.</u>	<u>58,978.</u>		

ATTACHMENT 6FORM 990PF, PART I - INTEREST EXPENSE

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
NATIONAL BANK LOAN - VE RENTAL	548,171.	503,336.
NATIONAL BANK LOAN - VC RENTAL	249,635.	249,635.
OGLETREE LOAN	1,142.	1,142.
TOTALS	<u>798,948.</u>	<u>754,113.</u>

ATTACHMENT 7FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
FOREIGN TAXES	2,116.	2,116.
REAL ESTATE TAXES	3,759.	3,759.
FEDERAL EXCISE TAXES 990-PF	13,582.	
FOREIGN INCOME TAX - VIA GROUP	863.	863.
TOTALS	<u>20,320.</u>	<u>6,738.</u>

ATTACHMENT 8FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
UTILITIES/RENT EXPENSES	145.	145.
INVESTMENT MANAGEMENT FEES	84,841.	84,841.
CUSTODIAN FEES	22,145.	22,145.
FOREIGN CONVERSION EXPENSE	120.	120.
OTHER EXPENSES	59.	59.
INSURANCE - RENTAL	9,085.	8,248.
MAINTENANCE - RENTAL	75,948.	65,978.
OTHER EXPENSES - RENTAL	153,573.	133,413.
UTILITIES - RENTAL	44,287.	38,473.
AMORTIZATION EXPENSE - RENTAL	4,255.	4,039.
RENT EXPENSE	106,829.	96,985.
TOTALS	<u>501,287.</u>	<u>454,446.</u>

ATTACHMENT 9FORM 990PF, PART II - CORPORATE STOCK

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
CORPORATE STOCK	6,575,650.	6,575,650.
TOTALS	<u>6,575,650.</u>	<u>6,575,650.</u>

ATTACHMENT 10

FORM 990PF, PART II - CORPORATE BONDS

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
CORPORATE BONDS	213,379.	213,379.
TOTALS	<u>213,379.</u>	<u>213,379.</u>

ATTACHMENT 12FORM 990PF, PART II - OTHER INVESTMENTS

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
VIA GROUP	5,169,973.	5,169,973.
JOPCO CAPITAL PARTNERS	NONE	NONE
ENDURO ROYALTY TRUST	NONE	NONE
LEGACY RESERVES LIMITED PSHIP	113,811.	113,811.
TOTALS	<u>5,283,784.</u>	<u>5,283,784.</u>

ATTACHMENT 13FORM 990PF, PART II - OTHER ASSETS

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
NOTE RECEIVABLE - VA TECH	500,000.	500,000.
DIVIDEND & INTEREST RECEIVABLE	164,802.	164,802.
LOT C - VB HOLDINGS	472,494.	472,494.
CONSTR IN PROG - VE HOLDINGS	10.	10.
RECEIVABLE - HP RESEARCH FOUND	7,260.	7,260.
RECEIVABLE - EDWARD VIA VIRGIN	88,768.	88,768.
DEFERRED FINANCING COSTS	59,968.	59,968.
DUE FROM VIRGINIA TECH	14,128.	14,128.
TAX REFUND RECEIVABLE	NONE	NONE
PREPAIDS - VE HOLDINGS	38,260.	38,260.
DUE FROM OGLETREE	4,867,000.	4,867,000.
INTEREST RECEIVABLE - OGLETREE	1,142.	1,142.
TOTALS	<u>6,213,832.</u>	<u>6,213,832.</u>

FORM 990PF, PART II – MORTGAGES AND OTHER NOTES PAYABLE

LENDER: National Bank
ORIGINAL AMOUNT: 4,800,000
INTEREST RATE: 6.53%
DATE OF NOTE: 11/20/2008
MATURITY DATE: 11/21/2023
REPAYMENT TERMS: Monthly payments of \$41,892.36
SECURITY PROVIDED: Deed on real estate known as Lot C Knollwood & Lot A
Knollwood in Blacksburg, VA
PURPOSE OF LOAN: Refinance existing real estate loan and finance improvements on
second floor
DESCRIPTION AND FMV
OF CONSIDERATION: Cash - \$4,800,000

BEGINNING BALANCE DUE 3,937,516
ENDING BALANCE DUE 3,684,442

LENDER: BMO Bank
ORIGINAL AMOUNT: 7,500,000
INTEREST RATE: 3.184690%
DATE OF NOTE: 6/30/2009
MATURITY DATE: 03/02/2015
REPAYMENT TERMS: Line of credit - None
SECURITY PROVIDED: Investment assets held by the Marion Bradley Glass Trust and
the Marion Bradley Glass Partition Trust
PURPOSE OF LOAN: Finance VE Holdings, LLC construction costs
DESCRIPTION AND FMV
OF CONSIDERATION: Cash - \$7,500,000

BEGINNING BALANCE DUE 1,931,567
ENDING BALANCE DUE 1,931,565

FORM 990PF, PART II – MORTGAGES AND OTHER NOTES PAYABLE

LENDER: National Bank
ORIGINAL AMOUNT: 8,480,000
INTEREST RATE: 6.18%
DATE OF NOTE: 10/20/2009
MATURITY DATE: 11/01/2035
REPAYMENT TERMS: 12 monthly interest payments, followed by 48 monthly principal and interest payments of \$55,574, followed by 251 monthly principal and interest payments of \$53,609.
SECURITY PROVIDED: Deed of trust on VE Holdings LLC Research Building
PURPOSE OF LOAN: Pay down BMO Bank line of credit and finance VE Holdings LLC construction costs
DESCRIPTION AND FMV OF CONSIDERATION: Cash - \$8,480,000

BEGINNING BALANCE DUE 8,160,664
ENDING BALANCE DUE 7,411,757

LENDER: Edward Via College of Osteopathic Medicine
ORIGINAL AMOUNT: 4,867,000
INTEREST RATE: 1.959977%
DATE OF NOTE: 12/24/2012
MATURITY DATE: 12/23/2043
REPAYMENT TERMS: Quarterly payments of accrued interest only payable in arrears, on March 25, June 25, September 25 and December 25 continuing until December 31, 2020 (initial loan period). Following the end of the initial loan period until the maturity date of December 23, 2043, equal quarterly payments of principal and interest are due
SECURITY PROVIDED: None
PURPOSE OF LOAN: Provide money to Ogletree Resources Corporation ("Ogletree"), in order for Ogletree to fulfill its exempt purpose
DESCRIPTION AND FMV OF CONSIDERATION: Cash - \$4,867,000

BEGINNING BALANCE DUE 4,867,000
ENDING BALANCE DUE 4,867,000

ATTACHMENT 15FORM 990PF, PART II - OTHER LIABILITIES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
UNEARNED RENTAL INCOME	252,064.
DUE TO HARVEY W. PETERS RESEAR	NONE
DUE TO MARION BRADLEY VIA MEMORIAL FOUNDATION	5,000.
FEDERAL EXCISE TAX PAYABLE	5,845.
DUE TO VIRGINIA TECH CORPORATE RESEARCH CENTER	105,072.
INTEREST PAYABLE - OGLETREE LOAN	1,142.
TOTALS	<u>369,123.</u>

ATTACHMENT 16FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
UNREALIZED GAIN	1,757,523.
TOTAL	<u>1,757,523.</u>

VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

52-2283401

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 17

TITLE AND AVERAGE HOURS PER
WEEK DEVOTED TO POSITION

NAME AND ADDRESS

DAVID G. HOTTMAN
FIRST PREMIER BANK
6010 S. MINNESOTA
SIOUX FALLS, SD 57101-1348

DIRECTOR/SECRETARY
1.00

FREDERICK P. STRATTON, JR.
9608 N. JUNIPER STREET
MEQUON, WI 50392

DIRECTOR
1.00

J. TRACY O'ROURKE
145 FAWN LANE
PORTOLA VALLEY, CA 94028

DIRECTOR
1.00

JOHN G. ROCOVICH, JR.
5264 FALCON RIDGE ROAD
ROANOKE, VA 24018

DIRECTOR/PRESIDENT
1.00

DENNIS A. BARBOUR
3538 PENARTH ROAD, S.W.
ROANOKE, VA 24014

ASSISTANT SECRETARY
1.00

TQ8713 2186

V 13-4.9F

789207

VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

52-2283401

EOBM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 18

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR

AND

FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

VIRGINIA TECH

233 BURRUSS HALL

BLACKSBURG, VA 24001-0079

PC

EDUCATIONAL

1,710,000

PHILANTHROPY ROUNDTABLE

1150 17TH STREET NW

WASHINGTON, DC 20036

PC

EDUCATIONAL

1,523.

VIRGINIA COLLEGE OF OSTEOPATHIC MEDICINE

2265 KRAFT DRIVE

BLACKSBURG, VA 24060

PC

EDUCATIONAL

2,515

TOTAL CONTRIBUTIONS PAID

1,714,038

Reconciliation of 990PF, Part I to 990PF, Part XVI-A

Line 13	Part XVI-A	1,510,790
Minus:	Part I, Line 5b	(290,500)
Plus:	Part I, Line 1	480,000
Plus	Part I, Line 5a	2,156,398
Plus.	Expenses of special events deducted in computing Part XVI-A, line 9	0
Plus.	Book-Tax Difference	37,541
Plus:	Rounding	7
Equals.	Part I, line 12, column (a)	<u>3,894,236</u>

The book-tax difference is rental income that was recognized for tax purposes in a prior year but has been included in current year book income. This amount is, therefore, included in the book amount on Form 990PF, Part I but not included in net rental income included in column (b) of Form 990PF, Part XVI-A, since this income represents the amount being reported on Form 990-T.

**SCHEDULE D
(Form 1041)**Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

▶ Attach to Form 1041, Form 5227, or Form 990-T.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1041.

OMB No 1545-0092

2013Name of estate or trust **VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION**

Employer identification number

C/O FIRST PREMIER BANK TRUST COMPANY**52-2283401****Note:** Form 5227 filers need to complete **only** Parts I and II**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below

This form may be easier to complete if you round off cents to whole dollars

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	2,237,695.	2,193,753.		43,942.
4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts				5 5,879.
6 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2012 Capital Loss Carryover Worksheet				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h) Enter here and on line 17, column (3) on the back ▶				7 49,821.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below

This form may be easier to complete if you round off cents to whole dollars

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	2,591,921.	1,646,110.	17,465.	963,276.
11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts				12
13 Capital gain distributions.				13 6,855.
14 Gain from Form 4797, Part I.				14
15 Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2012 Capital Loss Carryover Worksheet				15 ()
16 Net long-term capital gain or (loss). Combine lines 8a through 15 in column (h) Enter here and on line 18a, column (3) on the back ▶				16 970,131.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2013

Part III Summary of Parts I and II**Caution:** Read the instructions before completing this part.

		(1) Beneficiaries' (see instr)	(2) Estate's or trust's	(3) Total
17	Net short-term gain or (loss)	17		49,821.
18	Net long-term gain or (loss):			
a	Total for year	18a		970,131.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht)	18b		
c	28% rate gain	18c		
19	Total net gain or (loss). Combine lines 17 and 18a. ▶	19		1,019,952.

Note: If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and do not complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation

20	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of	20	()
a	The loss on line 19, column (3) or b \$3,000		

Note: If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 18b, col. (2) or line 18c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero

Form 990-T trusts. Complete this part only if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, col. (2) or line 18c, col. (2) is more than zero.

21	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34).	21		
22	Enter the smaller of line 18a or 19 in column (2) but not less than zero.	22		
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T).	23		
24	Add lines 22 and 23	24		
25	If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0-. . . ▶	25		
26	Subtract line 25 from line 24. If zero or less, enter -0-.	26		
27	Subtract line 26 from line 21. If zero or less, enter -0-.	27		
28	Enter the smaller of the amount on line 21 or \$2,450	28		
29	Enter the smaller of the amount on line 27 or line 28	29		
30	Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0% ▶	30		
31	Enter the smaller of line 21 or line 26	31		
32	Subtract line 30 from line 26.	32		
33	Enter the smaller of line 21 or \$11,950	33		
34	Add lines 27 and 30	34		
35	Subtract line 34 from line 33. If zero or less, enter -0-.	35		
36	Enter the smaller of line 32 or line 35	36		
37	Multiply line 36 by 15%. ▶	37		
38	Enter the amount from line 31	38		
39	Add lines 30 and 36	39		
40	Subtract line 39 from line 38. If zero or less, enter -0-.	40		
41	Multiply line 40 by 20% ▶	41		
42	Figure the tax on the amount on line 27. Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041).	42		
43	Add lines 37, 41, and 42	43		
44	Figure the tax on the amount on line 21. Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041).	44		
45	Tax on all taxable income. Enter the smaller of line 43 or line 44 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36). ▶	45		

Schedule D (Form 1041) 2013

Form **8949****Sales and Other Dispositions of Capital Assets**

OMB No 1545-0074

Department of the Treasury
Internal Revenue Service► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.**2013**Attachment
Sequence No **12A**

► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D

Name(s) shown on return

VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

Social security number or taxpayer identification number

52-2283401

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I **Short-Term.** Transactions involving capital assets you held one year or less are short-term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a, you are not required to report these transactions on Form 8949 (see instructions).

You **must** check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis was not reported to the IRS
- ☒ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	ST CAPITAL LOSS - SEE ATTACHMENT B	VAR	VAR	2,193,689.	2,193,753.			-64.
	ST CAPITAL GAIN - VIA GROUP	VAR	VAR	44,006.				44,006.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).				2,237,695.	2,193,753.			43,942.

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8949** (2013)

Name(s) shown on return (Name and SSN or taxpayer identification no. not required if shown on other side)

Social security number or taxpayer identification number

VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

52-2283401

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II Long-Term. Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a, you are not required to report these transactions on Form 8949 (see instructions).

You **must** check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- ☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis was not reported to the IRS
- ☒ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LT CAPITAL GAIN - SEE ATTACHMENT A	VAR	VAR	1,990,602.	1,371,279.			619,323.
	LT CAPITAL GAIN - SALE OF ENDURO	11/14/2011	04/15/2013	63,430.	79,390.		17,538.	1,578.
	LT CAPITAL GAIN - VIA GROUP	VAR	VAR	377,294.				377,294.
	LT CAPITAL LOSS - LEGACY	8/16/11	10/30/13	26,769.	28,755.		-73.	-2,059.
	LT CAPITAL GAIN - SALE OF JOPCO	VAR	12/01/2013	133,826.	166,686.			-32,860.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶				2,591,921.	164,610.		17,465.	963,276.

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

52-2283401

ATTACHMENT 1

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VIA-BRADLEY COLLEGE OF ENGINEERING EIN 52-2283401
Schedule D Detail of Long-term Capital Gains and Losses

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Long-term Gain/Loss
2000. ABB LTD SPONSORED ADR	10/20/2008	04/15/2013	44,161.01	31,467.80	12,693.21
2930. ABB LTD SPONSORED ADR	10/20/2008	05/14/2013	64,338.93	46,100.33	18,238.60
2075. ALLIANT TECHSYSTEMS INC	03/20/2012	07/10/2013	178,555.75	108,553.50	70,002.25
1900. APACHE CORP	VAR	07/12/2013	155,167.01	121,393.90	33,773.11
600. CVS CORP	10/05/2007	10/18/2013	36,642.98	23,557.14	13,085.84
550. CVS CORP	VAR	10/30/2013	34,128.56	20,078.10	14,050.46
1375. CATERPILLAR INC COM	04/27/2009	07/25/2013	112,745.77	45,459.70	67,286.07
1000. CISCO SYS INC COM	VAR	12/12/2013	20,462.64	36,681.25	-16,218.61
1600. DEVON ENERGY CORP COM	11/03/2011	09/17/2013	93,888.28	105,786.56	-11,898.28
1000. EMCOR GROUP INC COM	11/01/2007	04/15/2013	37,741.05	33,269.30	4,471.75
1000. EMCOR GROUP INC COM	11/01/2007	06/19/2013	40,799.29	33,269.30	7,529.99
1300. EMCOR GROUP INC COM	VAR	10/18/2013	53,159.97	41,621.95	11,538.02
3900. ENDURO RTY TR TR UNIT	11/14/2011	04/15/2013	63,430.13	79,389.68	-15,959.55
2300. EXXON MOBIL CORP	11/15/2006	08/05/2013	209,625.03	172,224.00	37,401.03
2478.683 FIRST EAGLE GOLD FUND					
CL A #803	VAR	04/16/2013	46,153.08	83,057.35	-36,904.27
500. GILEAD SCIENCES INC COM	10/17/2006	10/30/2013	36,285.22	8,445.00	27,840.22
525. INTERNATIONAL BUSINESS					
MACHS COM	07/22/2010	10/18/2013	91,179.89	66,628.33	24,551.56
300. J P MORGAN CHASE & CO COM	08/16/2007	10/30/2013	15,756.03	13,696.20	2,059.83
1000. MICROSOFT CORP COM	VAR	04/15/2013	28,801.35	3,161.17	25,640.18
3000. MICROSOFT CORP COM	03/19/1990	06/19/2013	104,848.17	1,943.27	102,904.90
2000. MICROSOFT CORP COM	03/19/1990	06/20/2013	67,932.01	1,295.51	66,636.50
600. MICROSOFT CORP COM	03/19/1990	12/12/2013	22,436.61	388.65	22,047.96
1775. NESTLE S A SPONSORED ADR	05/25/2010	02/19/2013	122,809.50	78,005.02	44,804.48
1000. NOVARTIS AG SPONSORED ADR	12/04/2006	02/19/2013	69,449.04	57,227.40	12,221.64
1200. NOVARTIS AG SPONSORED ADR	12/04/2006	02/25/2013	83,530.61	68,672.88	14,857.73
500. PEPSICO INC COM	VAR	06/19/2013	41,114.28	23,947.50	17,166.78
500. TARGET CORP COM	09/30/2005	01/29/2013	30,549.81	25,886.85	4,662.96
1000. ACE LTD NPV	VAR	01/29/2013	84,910.10	40,071.25	44,838.85
Totals			1990602.00	1371279.00	619,323.00

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3F0970 1000

VIA-BRADLEY COLLEGE OF ENGINEERING EIN 52-2283401
Schedule D Detail of Short-term Capital Gains and Losses

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Short-term Gain/Loss
7.322 FIRST EAGLE GOLD FUND CL A #803	12/14/2012	04/16/2013	136.34	200.77	-64.43
142500.02 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	VAR	01/02/2013	142,500.02	142,500.02	NONE
5255.7 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	12/26/2012	01/04/2013	5,255.70	5,255.70	NONE
112. GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	12/26/2012	01/10/2013	112.00	112.00	NONE
70.24 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	12/26/2012	01/11/2013	70.24	70.24	NONE
5030.59 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	12/26/2012	01/14/2013	5,030.59	5,030.59	NONE
159233.95 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	VAR	02/01/2013	159,233.95	159,233.95	NONE
5030.59 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	01/28/2013	02/08/2013	5,030.59	5,030.59	NONE
5132.25 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	01/28/2013	02/11/2013	5,132.25	5,132.25	NONE
4731.89 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	01/28/2013	02/27/2013	4,731.89	4,731.89	NONE
142500.02 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	VAR	03/01/2013	142,500.02	142,500.02	NONE
5253.36 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	02/26/2013	03/08/2013	5,253.36	5,253.36	NONE
100000. GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	02/26/2013	03/20/2013	100,000.00	100,000.00	NONE
1045. GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	02/26/2013	03/22/2013	1,045.00	1,045.00	NONE
5245.74 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	02/26/2013	03/28/2013	5,245.74	5,245.74	NONE
142500.02 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	VAR	04/01/2013	142,500.02	142,500.02	NONE
548.63 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	VAR	04/09/2013	548.63	548.63	NONE
Totals					

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VIA-BRADLEY COLLEGE OF ENGINEERING EIN 52-2283401
Schedule D Detail of Short-term Capital Gains and Losses

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Short-term Gain/Loss
4536.46 GOLDMAN FINANCIAL SQUARE	03/26/2013	04/15/2013	4,536.46	4,536.46	NONE
GOVT OBLIGATIONS #465					
80000. GOLDMAN FINANCIAL SQUARE	03/26/2013	04/16/2013	80,000.00	80,000.00	NONE
GOVT OBLIGATIONS #465					
21500. GOLDMAN FINANCIAL SQUARE	03/26/2013	04/17/2013	21,500.00	21,500.00	NONE
GOVT OBLIGATIONS #465					
147576.34 GOLDMAN FINANCIAL SQUARE	VAR	05/01/2013	147,576.34	147,576.34	NONE
GOVT OBLIGATIONS #465					
17418.85 GOLDMAN FINANCIAL SQUARE	04/26/2013	05/10/2013	17,418.85	17,418.85	NONE
GOVT OBLIGATIONS #465					
7000. GOLDMAN FINANCIAL SQUARE	04/26/2013	05/15/2013	7,000.00	7,000.00	NONE
GOVT OBLIGATIONS #465					
7673.73 GOLDMAN FINANCIAL SQUARE	04/26/2013	05/17/2013	7,673.73	7,673.73	NONE
GOVT OBLIGATIONS #465					
22251.02 GOLDMAN FINANCIAL SQUARE	VAR	05/20/2013	22,251.02	22,251.02	NONE
GOVT OBLIGATIONS #465					
2748.98 GOLDMAN FINANCIAL SQUARE	04/26/2013	05/23/2013	2,748.98	2,748.98	NONE
GOVT OBLIGATIONS #465					
147736.4 GOLDMAN FINANCIAL SQUARE	VAR	06/03/2013	147,736.40	147,736.40	NONE
GOVT OBLIGATIONS #465					
142500.02 GOLDMAN FINANCIAL SQUARE	VAR	07/01/2013	142,500.02	142,500.02	NONE
GOVT OBLIGATIONS #465					
5060.94 GOLDMAN FINANCIAL SQUARE	06/26/2013	07/10/2013	5,060.94	5,060.94	NONE
GOVT OBLIGATIONS #465					
10221.1 GOLDMAN FINANCIAL SQUARE	06/26/2013	07/12/2013	10,221.10	10,221.10	NONE
GOVT OBLIGATIONS #465					
26829.38 GOLDMAN FINANCIAL SQUARE	06/26/2013	07/23/2013	26,829.38	26,829.38	NONE
GOVT OBLIGATIONS #465					
4505. GOLDMAN FINANCIAL SQUARE	06/26/2013	07/29/2013	4,505.00	4,505.00	NONE
GOVT OBLIGATIONS #465					
142500.02 GOLDMAN FINANCIAL SQUARE	VAR	08/01/2013	142,500.02	142,500.02	NONE
GOVT OBLIGATIONS #465					
16473.4 GOLDMAN FINANCIAL SQUARE	07/26/2013	08/09/2013	16,473.40	16,473.40	NONE
GOVT OBLIGATIONS #465					
Totals					

JSA
3F0971 1 000

VIA-BRADLEY COLLEGE OF ENGINEERING EIN 52-2283401
Schedule D Detail of Short-term Capital Gains and Losses

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Short-term Gain/Loss
4555. GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	07/26/2013	08/22/2013	4,555.00	4,555.00	NONE
5230.47 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	07/26/2013	08/23/2013	5,230.47	5,230.47	NONE
142500.02 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	07/26/2013	09/03/2013	142,500.02	142,500.02	NONE
5217.3 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	07/26/2013	09/13/2013	5,217.30	5,217.30	NONE
5042.29 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	07/26/2013	09/25/2013	5,042.29	5,042.29	NONE
142500.02 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	VAR	10/01/2013	142,500.02	142,500.02	NONE
901.96 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	08/26/2013	10/10/2013	901.96	901.96	NONE
15997.07 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	08/26/2013	10/23/2013	15,997.07	15,997.07	NONE
4362.61 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	08/26/2013	10/24/2013	4,362.61	4,362.61	NONE
10197.49 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	08/26/2013	10/30/2013	10,197.49	10,197.49	NONE
142500.02 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	VAR	11/01/2013	142,500.02	142,500.02	NONE
3170.18 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	09/26/2013	11/21/2013	3,170.18	3,170.18	NONE
357.75 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	09/26/2013	11/29/2013	357.75	357.75	NONE
147518.87 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	VAR	12/02/2013	147,518.87	147,518.87	NONE
1000. GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	10/28/2013	12/04/2013	1,000.00	1,000.00	NONE
31000. GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	10/28/2013	12/19/2013	31,000.00	31,000.00	NONE
254.83 GOLDMAN FINANCIAL SQUARE					
GOVT OBLIGATIONS #465	10/28/2013	12/27/2013	254.83	254.83	NONE
Totals					

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3F0971 1 000

VIA-BRADLEY COLLEGE OF ENGINEERING EIN 52-2283401
Schedule D Detail of Short-term Capital Gains and Losses

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Short-term Gain/Loss
524.65 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465	10/28/2013	12/31/2013	524.65	524.65	NONE
Totals			2193689.00	2193753.00	-64.00

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2013Attachment
Sequence No **179**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

Identifying number

52-2283401

Business or activity to which this form relates

GENERAL DEPRECIATION**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	734,163.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life		13, 079.	VAR	SL	S/L	1,533.
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	735,696.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? **Yes** ☒ **No** ☒ **24b** If "Yes," is the evidence written? **Yes** ☐ **No** ☒

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**

26 Property used more than 50% in a qualified business use

		%						
		%						
		%						

27 Property used 50% or less in a qualified business use

		%			S/L -			
		%			S/L -			
		%			S/L -			

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1. **28**

29 Add amounts in column (i), line 26 Enter here and on line 7 page 1. **29**

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) . . .						
31 Total commuting miles driven during the year . . .						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2013 tax year (see instructions)

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43 Amortization of costs that began before your 2013 tax year **43** 4,255.

44 Total. Add amounts in column (f). See the instructions for where to report. **44** 4,255.

FEDERAL FOOTNOTES

THE TAXPAYER HAS REPORTED ORDINARY INCOME UPON THE DISPOSITION OF UNITS IN LEGACY RESERVES LP, AS PROVIDED BY THE PARTNERSHIP. THE AMOUNT WAS DETERMINED IN ACCORDANCE WITH INTERNAL REVENUE CODE SECTION 751. DETAILED INFORMATION IS AVAILABLE FROM THE PARTNERSHIP UPON REQUEST.