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990-PF

Form

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

OMB No 1545-0052

2013

Department of the Treasury  
Internal Revenue Service

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Open to Public Inspection

For calendar year 2013 or tax year beginning MAY 1, 2013, and ending APRIL 30, 2014

Name of foundation <b>THE MCALISTER FOUNDATION</b>		A Employer identification number <b>57-1112302</b>
Number and street (or P O box number if mail is not delivered to street address) <b>330 CHURCH STREET</b>	Room/suite	B Telephone number (see instructions) <b>864-682-7797</b>
City or town, state or province, country, and ZIP or foreign postal code <b>LAURENS, SOUTH CAROLINA 29360 - 0247</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) <b>\$ 6,169,208</b>	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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)	4,342,865			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	683	683		
	4 Dividends and interest from securities	139,209	139,209		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	(110,872)			
	b Gross sales price for all assets on line 6a	6,907,125			
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	4,371,885	139,892			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	2,000			2,000
	14 Other employee salaries and wages	8,008			8,008
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) CPA	2,800			2,800
	c Other professional fees (attach schedule)	27,514	27,514		
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	2,248			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	15,672			15,672
	24 Total operating and administrative expenses. Add lines 13 through 23	58,242	27,514		28,480
	25 Contributions, gifts, grants paid	194,059			194,059
26 Total expenses and disbursements. Add lines 24 and 25	252,301	27,514		222,539	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	4,119,584				
b Net investment income (if negative, enter -0-)		112,378			
c Adjusted net income (if negative, enter -0-)					

For Paperwork Reduction Act Notice, see instructions.

Cat No 11289X

Form 990-PF (2013)

SCANNED AUG 07 2014

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<b>Part II Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1	Cash—non-interest-bearing . . . . .		456,135	974,738	974,738
	2	Savings and temporary cash investments . . . . .				
	3	Accounts receivable ▶ . . . . .				
		Less: allowance for doubtful accounts ▶ . . . . .				
	4	Pledges receivable ▶ . . . . .				
		Less: allowance for doubtful accounts ▶ . . . . .				
	5	Grants receivable . . . . .				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .				
	7	Other notes and loans receivable (attach schedule) ▶ . . . . .				
		Less: allowance for doubtful accounts ▶ . . . . .				
	8	Inventories for sale or use . . . . .				
	9	Prepaid expenses and deferred charges . . . . .				
	10a	Investments—U.S. and state government obligations (attach schedule) . . . . .				
	b	Investments—corporate stock (attach schedule) <b>SCH. ATTACHED</b> . . . . .	861,257	4,716,470	4,716,470	
	c	Investments—corporate bonds (attach schedule) . . . . .				
	11	Investments—land, buildings, and equipment: basis ▶ . . . . .	470,000			
	Less: accumulated depreciation (attach schedule) ▶ . . . . .	none	470,000	470,000	470,000	
12	Investments—mortgage loans . . . . .					
13	Investments—other (attach schedule) <b>JEWELRY.</b> . . . .	8,000	8,000	8,000		
14	Land, buildings, and equipment: basis ▶ . . . . .					
	Less: accumulated depreciation (attach schedule) ▶ . . . . .					
15	Other assets (describe ▶ . . . . .)					
16	<b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) . . . . .		1,795,392	6,169,208	6,169,208	
<b>Liabilities</b>	17	Accounts payable and accrued expenses . . . . .	502	2,248		
	18	Grants payable . . . . .				
	19	Deferred revenue . . . . .				
	20	Loans from officers, directors, trustees, and other disqualified persons . . . . .				
	21	Mortgages and other notes payable (attach schedule) . . . . .				
	22	Other liabilities (describe ▶ . . . . .)				
	23	<b>Total liabilities</b> (add lines 17 through 22) . . . . .	502	2,248		
<b>Net Assets or Fund Balances</b>		<b>Foundations that follow SFAS 117, check here</b> . . . . . <input type="checkbox"/>				
	24	Unrestricted . . . . .	1,794,890	6,166,960		
	25	Temporarily restricted . . . . .				
	26	Permanently restricted . . . . .				
		<b>Foundations that do not follow SFAS 117, check here</b> ▶ <input type="checkbox"/>				
	27	Capital stock, trust principal, or current funds . . . . .				
	28	Paid-in or capital surplus, or land, bldg., and equipment fund . . . . .				
	29	Retained earnings, accumulated income, endowment, or other funds . . . . .				
	30	<b>Total net assets or fund balances</b> (see instructions) . . . . .	1,794,890	6,166,960		
	31	<b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	1,795,392	6,169,208		

**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	1,794,890
2	Enter amount from Part I, line 27a . . . . .	2	4,119,584
3	Other increases not included in line 2 (itemize) ▶ <b>MARKET VALUE OF SECURITIES</b> . . . . .	3	306,542
4	Add lines 1, 2, and 3 . . . . .	4	6,221,016
5	Decreases not included in line 2 (itemize) ▶ <b>LOSS ON SECURITIES SOLD</b> . . . . .	5	54,056
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	6	6,166,960

**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.)
<b>1a SCHEDULE ATTACHED - 31 SALES</b>			<b>P</b>		
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a 6,907,124		7,017,996	(110,872)		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			2	(110,872)	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 . . . . .			3		

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No  
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

(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	56,143	1,723,198	.033
2011	103,250	1,504,783	.069
2010	99,264	1,363,158	.073
2009	86,326	1,126,214	.077
2008	84,894	1,090,871	.078
2 Total of line 1, column (d) . . . . .			2 .330
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 .066
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5 . . . . .			4 6,060,935
5 Multiply line 4 by line 3 . . . . .			5 400,022
6 Enter 1% of net investment income (1% of Part I, line 27b) . . . . .			6 1,124
7 Add lines 5 and 6 . . . . .			7 401,146
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.			8 222,539

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

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
<b>b</b>	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	<b>1</b>		
<b>c</b>	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>2</b>	2,248	00
<b>3</b>	Add lines 1 and 2	<b>3</b>	2,248	00
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>4</b>		
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	2,248	00
<b>6</b>	Credits/Payments:			
<b>a</b>	2013 estimated tax payments and 2012 overpayment credited to 2013	<b>6a</b>		
<b>b</b>	Exempt foreign organizations—tax withheld at source	<b>6b</b>		
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>		
<b>d</b>	Backup withholding erroneously withheld	<b>6d</b>		
<b>7</b>	Total credits and payments. Add lines 6a through 6d	<b>7</b>		
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>		
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	<b>9</b>	2,248	00
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	<b>10</b>		
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2014 estimated tax</b> <b>Refunded</b>	<b>11</b>		

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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?		✓
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the 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>		✓
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year?		✓
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ _____ (2) On foundation managers. ► \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ _____		
<b>2</b> 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>		✓
<b>3</b> 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>		✓
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		N/A
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		✓
<b>6</b> 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?	✓	
<b>7</b> 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>	✓	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) ► SOUTH CAROLINA		
<b>b</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>	✓	
<b>9</b> 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)? <i>If "Yes," complete Part XIV</i>		✓
<b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i> SCHEDULE B IS ATTACHED	✓	

**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		✓
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		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	✓	
Website address ► NONE				
14	The books are in care of ► COMPANY Telephone no. ► 864-682-7747			
Located at ► 330 CHURCH STREET LAURENS, SC ZIP+4 ► 29360-0247				
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 ✓

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	N/A
Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>		
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	✓
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► 20____, 20____, 20____, 20____		
b Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	✓

**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)? ☐ Yes ☒ No
- Organizations relying on a current notice regarding disaster assistance check here ☐
- c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No
- If "Yes," attach the statement required by Regulations section 53.4945–5(d).
- 6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
- If "Yes" to 6b, file Form 8870.
- 7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No
- b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No

**5b** N/A**6b****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
A. DIAL MCALISTER, JR. LAURENS, SC	TRUSTEE 6	27,514	NONE	NONE
ALBERT D. MCALISTER LAURENS, SC	TRUSTEE 0	NONE	NONE	NONE
DONALD D. MCALISTER LAURENS, SC	TRUSTEE 0	500	NONE	NONE
F.K. MCGARLAND TRYON, NC	TRUSTEE 0	500	NONE	NONE
ELIZABETH D. BOONE LAURENS, SC	TRUSTEE 0	500	NONE	NONE
KATIE M. FORSYTH LAURENS, SC	TRUSTEE 0	500	NONE	NONE

A. DIAL MCALISTER, JR. IS THE INVESTMENT AND GRANTS MANAGER

**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 ☐

NONE

**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		NONE

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

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
<b>1</b> SCHOLARSHIPS FOR HIGHER EDUCATION SCHEDULE ATTACHED	104,559
<b>2</b> FIRST METHODIST CHURCH FOR GENERAL BUDGET	65,000
<b>3</b> LAURENS FAMILY YMCA FOR PUBLIC RECREATION	12,500
<b>4</b> CLEMSON UNIVERSITY FOR ENGINEERING SCHOLARSHIP	5,000

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
<b>1</b> NONE	
<b>2</b>	
All other program-related investments. See instructions	
<b>3</b>	
Total. Add lines 1 through 3	NONE



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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities . . . . .	<b>1a</b>	4,295,667
<b>b</b>	Average of monthly cash balances . . . . .	<b>1b</b>	1,379,567
<b>c</b>	Fair market value of all other assets (see instructions) . . . . .	<b>1c</b>	478,000
<b>d</b>	<b>Total</b> (add lines 1a, b, and c) . . . . .	<b>1d</b>	6,153,234
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . . .	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d . . . . .	<b>3</b>	6,153,234
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions) . . . . .	<b>4</b>	92,299
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4 . . . . .	<b>5</b>	6,060,935
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5 . . . . .	<b>6</b>	303,047

**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.)

<b>1</b>	Minimum investment return from Part X, line 6 . . . . .	<b>1</b>	303,047
<b>2a</b>	Tax on investment income for 2013 from Part VI, line 5 . . . . .	<b>2a</b>	2,248
<b>b</b>	Income tax for 2013. (This does not include the tax from Part VI.) . . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b . . . . .	<b>2c</b>	2,248
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	<b>3</b>	300,799
<b>4</b>	Recoveries of amounts treated as qualifying distributions . . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4 . . . . .	<b>5</b>	300,799
<b>6</b>	Deduction from distributable amount (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 . . . . .	<b>7</b>	300,799

**Part XII Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26 . . . . .	<b>1a</b>	222,539
<b>b</b>	Program-related investments—total from Part IX-B . . . . .	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes . . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required) . . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule) . . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4 . . . . .	<b>4</b>	222,539
<b>5</b>	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) . . . . .	<b>5</b>	
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	222,539

**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 2012	(c) 2012	(d) 2013
<b>1</b> Distributable amount for 2013 from Part XI, line 7 . . . . .				<b>300,799</b>
<b>2</b> Undistributed income, if any, as of the end of 2013:				
<b>a</b> Enter amount for 2012 only . . . . .				
<b>b</b> Total for prior years: 20____, 20____, 20____		<b>NONE</b>		
<b>3</b> Excess distributions carryover, if any, to 2013:				
<b>a</b> From 2008 . . . . .				
<b>b</b> From 2009 . . . . . <b>18,492</b>				
<b>c</b> From 2010 . . . . . <b>31,233</b>				
<b>d</b> From 2011 . . . . . <b>28,591</b>				
<b>e</b> From 2012 . . . . . <b>0</b>				
<b>f</b> Total of lines 3a through e . . . . .	<b>78,316</b>			
<b>4</b> Qualifying distributions for 2013 from Part XII, line 4: ► \$ <b>222,539</b>				
<b>a</b> Applied to 2012, but not more than line 2a . . . . .				
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions) . . . . .				
<b>c</b> Treated as distributions out of corpus (Election required—see instructions) . . . . .				
<b>d</b> Applied to 2013 distributable amount . . . . .				<b>222,539</b>
<b>e</b> Remaining amount distributed out of corpus . . . . .				
<b>5</b> Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				<b>78,260</b>
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .				
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .				
<b>c</b> 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 . . . . .				
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see instructions . . . . .				
<b>e</b> Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount—see instructions . . . . .				
<b>f</b> Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014 . . . . .				<b>NONE</b>
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) . . . . .				
<b>8</b> Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions) . . . . .				
<b>9</b> Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a . . . . .	<b>56</b>			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2009 . . . . . <b>0</b>				
<b>b</b> Excess from 2010 . . . . . <b>0</b>				
<b>c</b> Excess from 2011 . . . . . <b>56</b>				
<b>d</b> Excess from 2012 . . . . . <b>0</b>				
<b>e</b> Excess from 2013 . . . . . <b>0</b>				

**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 2013, enter the date of the ruling . . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .		NOT APPLICABLE			
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test—enter:					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					
<b>b</b> "Endowment" alternative test—enter $\frac{2}{3}$ of minimum investment return shown in Part X, line 6 for each year listed . . . . .					
<b>c</b> "Support" alternative test—enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					
<b>(3)</b> Largest amount of support from an exempt organization . . . . .					
<b>(4)</b> 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).)

ALBERT D. MCALISTER

- 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.

NONE

**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:

A. DIAL MCALISTER, JR. 330 CHURCH STREET LAURENS, SC 29360

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

**APPLICATION SHOULD BE IN WRITING & SPECIFY TYPE OF NEED**

- c** Any submission deadlines:

NONE

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

NONE

**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
<b>a Paid during the year</b>				
SCHEDULE ATTACHED	NONE	PUBLIC	SCHOLARSHIPS FOR HIGHER ED.	104,559
CLEMSON UNIV. CLEMSON, SC		PUBLIC	ENGINEERING SCHOLAR	5,000
FIRST METHODIST CHURCH OF LAURENS, SC		PUBLIC	RELIGIOUS	65,000
YMCA OF LAURENS, SC		PUBLIC	RECREATION	12,500
FIRST STEPS OF LAURENS, SC		PUBLIC	EDUCATION	1,000
HOSPICE OF CLINTON, SC		PUBLIC	INDIGENT CARE	2,000
HABITAT FOR HUMANITY OF LAURENS, SC		PUBLIC	HOUSING FOR POOR	1,000
LAURENS CO. MEMORIAL HOME OF LAURENS, SC		PUBLIC	INDIGENT CARE FOR AGED	1,000
LAURENS CO. MUSEUM OF LAURENS, SC		PUBLIC	MUSEUM	1,000
AMERICAN RED CROSS OF LAURENS, SC		PUBLIC	DISASTER RELIEF	1,000
<b>Total</b>			<b>3a</b>	<b>194,059</b>
<b>b Approved for future payment</b>				
NONE				
<b>Total</b>			<b>3b</b>	<b>NONE</b>

**Part XVI-A Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue:					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments . . . . .					
3	Interest on savings and temporary cash investments			14	683	
4	Dividends and interest from securities . . . . .			14	139,209	
5	Net rental income or (loss) from real estate:					
a	Debt-financed property . . . . .					
b	Not debt-financed property . . . . .					
6	Net rental income or (loss) from personal property					
7	Other investment income . . . . .					
8	Gain or (loss) from sales of assets other than inventory			18	(110,872)	
9	Net income or (loss) from special events . . . . .					
10	Gross profit or (loss) from sales of inventory . . . . .					
11	Other revenue: a					
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e) . . . . .					
13	Total. Add line 12, columns (b), (d), and (e) . . . . .				13	29,020

(See worksheet in line 13 instructions to verify calculations.)

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

[illegible]

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

- |   |              |                                     |
|---|--------------|-------------------------------------|
| <b>1</b> Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?  | <b>Yes</b>   | <b>No</b>                           |
| <b>a</b> Transfers from the reporting foundation to a noncharitable exempt organization of:   |              |                                     |
| <b>(1)</b> Cash   | <b>1a(1)</b> | <input checked="" type="checkbox"/> |
| <b>(2)</b> Other assets   | <b>1a(2)</b> | <input checked="" type="checkbox"/> |
| <b>b</b> Other transactions:  |              |                                     |
| <b>(1)</b> Sales of assets to a noncharitable exempt organization   | <b>1b(1)</b> | <input checked="" type="checkbox"/> |
| <b>(2)</b> Purchases of assets from a noncharitable exempt organization   | <b>1b(2)</b> | <input checked="" type="checkbox"/> |
| <b>(3)</b> Rental of facilities, equipment, or other assets   | <b>1b(3)</b> | <input checked="" type="checkbox"/> |
| <b>(4)</b> Reimbursement arrangements   | <b>1b(4)</b> | <input checked="" type="checkbox"/> |
| <b>(5)</b> Loans or loan guarantees   | <b>1b(5)</b> | <input checked="" type="checkbox"/> |
| <b>(6)</b> Performance of services or membership or fundraising solicitations   | <b>1b(6)</b> | <input checked="" type="checkbox"/> |
| <b>c</b> Sharing of facilities, equipment, mailing lists, other assets, or paid employees   | <b>1c</b>    | <input checked="" type="checkbox"/> |
| <b>d</b> If the answer to any of the above is "Yes," complete the following schedule. Column <b>(b)</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 <b>(d)</b> 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) of the Code (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.

Signature of officer or trustee \_\_\_\_\_ Date 7/21/14 Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

**Paid  
Preparer  
Use Only**

Print/Type preparer's name  
**R. BLAND ROPER, CPA**

Preparer's signature *J. G. Brown C. FA*

Date	6-17-14
------	---------

Check ☒ if self-employed

PTIN	PO1084460
------	-----------

Firm's EIN ►

Phone no



**R. BLAND ROPER, CPA, LLC**  
P.O. BOX 153 • 112 WEST MAIN STREET  
LAURENS, SOUTH CAROLINA 29360  
57-0605072 251-70-2659  
(864) 984-2538

Form **990-PF** (2013)

**Schedule of Contributors**

OMB No 1545-0047

**2013**

▶ 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](http://www.irs.gov/form990).

Name of the organization

THE MCALISTER FOUNDATION

Employer identification number

57-1112302

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 foundation

Check 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 $\frac{1}{3}$ % 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

Employer identification number

THE MCALISTER FOUNDATION

57-1112302

**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
-----	BARBARA D. MCALISTER ESTATE, 330 Church St Laurens, SC 29360-0247 SCHEDULE ATTACHED CASH \$1,328,261 STOCK \$3,013,608	\$ 4,341,869	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)



Name of organization

Employer identification number

THE MCALISTER FOUNDATION

57-1112302

**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
-----	BARBARA D. MCALISTER ESTATE MARKETABLE SECURITIES SCHEDULE ATTACHED	\$ 3,013,608	5-15-13
-----		\$	
-----		\$	
-----		\$	
-----		\$	
-----		\$	
-----		\$	
-----		\$	

Name of organization

Employer identification number

THE MCALISTER FOUNDATION

57-1112302

**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.) ► \$ NONE  
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	
----- ----- -----		----- ----- -----	
(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	
----- ----- -----		----- ----- -----	
(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	
----- ----- -----		----- ----- -----	
(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	
----- ----- -----		----- ----- -----	

THE MCALISTER FOUNDATION 57-1112302  
 Laurens, South Carolina  
 Contributions  
 For Year Ended April 30, 2014

(18)

IRA of Barbara D. McAlister who deceased on 4-1-13  
 Charles Schwab & Co. Inc. 94-1737782  
 San Francisco, California 94105

		<u>Federal ID of Donor</u>
Cash	534,028.02	
15,000 cm shares of General Electric Co.	339,000.00	
1,000 cm shares of Johnson and Johnson	85,750.00	
1,000 cm shares of Exxon Mobil	<u>90,090.00</u>	
 Total Contributions from IRA at C. Schwab	 1,048,868.02	 94-1737782
 P.W. and B.D. Unitrust of 7-29-04		
Charles Schwab - Account No. 2024-4924		20-6262517
Cash	372,072.57	
19,184 cm shares The Coca Cola Co.	773,690.72	
1,000 cm shares Exxon Mobil	90,580.00	
7,640 cm shares General Electric Co.	175,987.40	
2,000 cm shares Wells Fargo Co.	<u>73,840.00</u>	
 Total Contributions from P.W. & B.D. Unitrust	 1,486,170.69	 20-6262517
 Barbara D. McAlister Revocable Trust		247-78-2837
Charles Schwab Account No. 7066-0329		
Cash	70,629.32	
6,100 cm shares of Automatic Data Processing	395,524.00	
2,432 cm shares C.R. Bard	244,136.22	
12,500 cm shares of General Electric	287,938.00	
5,600 cm shares of Johnson and Johnson	<u>457,072.00</u>	
 Total Contributions from Barbara D. Mcalister Revocable Trust	 1,455,299.54	 247-78-2837
 Estate of Barbara D. McAlister Deceased on 4-1-13		247-78-2837
Cash (sell of diamond ring)	340,000.00	
Cash (other items)	<u>11,530.79</u>	
 Total Contributions from Estate	 <u>351,530.79</u>	 247-78-2837
 Total Contributions of B.D. McAlister	 <u><u>4,341,869.04</u></u>	

THE MCALISTER FOUNDATION  
Laurens, South Carolina  
SCHEDULE 1 - INVESTMENTS IN MARKETABLE SECURITIES  
At April 30, 2014

57-1112302

		Market Value	Cost	Unrealized Gain or (Loss)
6,000	common shares Automatic Data Processing	467,760	353,040	114,720
30,000	common shares The Coca Cola Company	1,223,700	1,182,378	41,322
18,500	common shares FaceBook	1,105,930	1,075,160	30,770
45,000	common shares General Electric	1,210,050	1,089,401	120,649
7,000	common shares Johnson & Johnson	<u>709,030</u>	<u>509,741</u>	<u>199,289</u>
	Total Investments in Marketable Securities	<u>4,716,470</u>	<u>4,209,720</u>	<u>506,750</u>

~~See accompanying compilation report and notes to financial statements.~~

THE MCALISTER FOUNDATION  
Laurens, South Carolina  
SCHEDULE 2 - STATEMENT OF FUNCTIONAL EXPENSES  
For Year Ended April 30, 2014

57-1112302

Contributions and Grants

Clemson University for Engineering Scholarship	5,000
First United Methodist Church of Laurens, SC	65,000
Laurens Family YMCA	12,500
Laurens County First Steps	1,000
Hospice of Laurens County	2,000
Habit for Humanity	1,000
Laurens County Memorial Home	1,000
Laurens County Museum	1,000
American Red Cross	1,000

Scholarships for Students

Clemson University for Yi Chen Sun	23,627
Clemson University for Mandasia Dill	15,743
Clemson University for Ali Rogers	27,327
University of South Carolina for Victoria Washington	13,603
Wofford College for Elizabeth Tallmen	5,000
Lander University for Ashley Hughes	17,802
Midlands Tech for Kristen Jacks	1,457

Total Scholarships	<u>104,559</u>
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Total Functional Expenses	<u><u>194,059</u></u>
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~~See accompanying financial statement report and notes to financial statements.~~

Approved by	Initials	Date
Prepared by	(21)	

Re McAlister Foundation 57-1112302  
 Laurens, SC

Part 1 - Line 23, Other Expenses  
 for Jan. 1 to April 30, 2017

1	2	3	4
1	Consultant on Sale of Personal Effects	2000	
2	Maintenance Real Estate	10834	
3	Real Property Tax	2262	
4	Office and Miscellaneous	576	
5			
6	Total Other Expense	15672	
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Having read and approved the minutes of the  
 the Board of Directors of the  
 for the year ended April 30, 2014

FOR JONES COMPANY	BY 1110 BUFF	G7110 GREEN
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**WILSON JONES COMPANY**      **B7110 BUFF**      **G7110 GREEN**

Date	Account	Debit		Balance	Cost	Rainbow
		Dr.	Cr.			
1	1700 Banco Automático	4/01/13	722.13	129113190	11022800	1392390
2	Proveedores					
3	2000 shares Banco de Chile	6/24/13	723.13	3263353	5910916	(641563)
4	2000 shares Banco de Chile	7/12/13	8.0913	7204088	9433269	622911891
5	1032 shares C.R. Bond	8/20/06	515.13	11788836	35500220	72686152 (deleted)
6	400 shares C.R. Bond	4/01/13	7403.13	4409928	4115418	3899128
7	1968 shares C.R. Bond	6/07/02	8.05.13	11108078	2676100	8431978 (deleted)
8	2032 shares C.R. Bond	4/11/13	8.05.13	23317784	20398132	2919552
9	1184 shares Coca Cola	4/1/13	7.26.13	754651	792072	112575
10	5000 shares Coca Cola	4/1/13	12.31.13	20284365	20115000	87365
11	2060 shares Empresa Nacional	4/1/13	2.14.14	18135987	18060000	85989
12	2000 shares Empresa Nacional	3/28/14	3.14.14	20098735	20897374	(788419)
13	27600 shares Empresa Nacional	3/18/14	4.1.14	158162144	180441171	(62220227)
14	2000 shares Empresa Nacional	4/21/14	4.28.14	12684825	11632696	1052189
15	482 shares Empresa Nacional	4/10/13	7.23.13	3676388	3413787	362541
16	5000 shares Empresa Nacional	1/23/14	4.24.14	13270312	13229151	41161
17	1666 shares Empresa Nacional	1/21/14	2.21.14	6998983	7976963	(977730)
18	9000 shares Empresa Nacional	12/11/14	2.28.14	67113528	7976962	(1263434)
19	9000 shares Empresa Nacional	12/21/14	3.14.14	45498815	4831622	(5817408)
20	2000 shares Empresa Nacional	3/11/14	3.17.14	13201215	142835641	(16823576)
21	2888 shares Empresa Nacional	4/1/13	7.25.13	17438417	5469838	2028561
22	3000 shares Empresa Nacional	5/9/13	6.24.13	877289	1064595	(166874)
23	3000 shares Empresa Nacional	6/13/13	7.8.13	2078889	4792032	(6735223)
24	5000 shares Empresa Nacional	5/14/13	2.20.14	16533709	17200325	(661616)
25	150 shares Empresa Nacional	12/21/03	7.26.13	178462	1206600	(10001398)
26	3000 shares Empresa Nacional	8/10/03	7.25.13	3601150	1651106	950574 (deleted)
27	1000 shares Empresa Nacional	6/6/03	9.9.13	7951967	4708205	3213762 (deleted)
28	2060 shares Empresa Nacional	8/16/13	8.23.13	5354258	5262638	91600
29	2000 shares Empresa Nacional	8/16/13	1.24.14	35518551	32673142	2855407
30						

© WILSON JONES COMPANY      B7110 BUFF      G7110 GREEN

	Date Acquired	Date Sold	Cost	Donor
1	2049 Theres Wells Fargo	6/27/13	125-13	9158541 8918137 2456113
2	2007 Theres Wells Fargo	4/04/13	22714	55428845451845 9479380
3				
4	Net (loss) on securities sold			69071258721791643 (10871185)
5				
6	Donated securities have no basis of exchange			
7				
8	All other securities were either purchased or inherited			
9	on April 1, 2013 - the basis of the stock of the company is \$100,000			
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