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

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▶ Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

**2014****Open to Public Inspection****For calendar year 2014, or tax year beginning****, 2014, and ending**

Name of foundation

**ELMER & KAYA BERG FOUNDATION NO. 2**

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

**C/O BANK OF THE WEST 520 MAIN AVE**

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

**FARGO****ND 58124****G** Check all that apply:☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name change**H** Check type of organization:☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundation**I** Fair market value of all assets at end of year  
(from Part II, column (c), line 16)▶ \$ **2,977,158.****J** Accounting method: ☒ Cash ☐ Accrual  
☐ Other (specify)

(Part I, column (d) must be on cash basis.)

**A** Employer identification number**36-3668256****B** Telephone number (see instructions)**(701) 293-2319****C** If exemption application is pending, check here . . . ☐**D 1** Foreign organizations, check here . . . . . ☐**2** Foreign organizations meeting the 85% test, check here and attach computation . . . . . ☐**E** If private foundation status was terminated under section 507(b)(1)(A), check here . . . . ☐**F** If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . . ☐**Part I Analysis of Revenue and Expenses**

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

**(a) Revenue and expenses per books****(b) Net investment income****(c) Adjusted net income****(d) Disbursements for charitable purposes (cash basis only)****REVENUE**

- 1** Contributions, gifts, grants, etc., received (attach schedule) . . . . . **3,350.**
- 2** Ck ▶ ☒ If the foundn is not required to attach Sch B
- 3** Interest on savings and temporary cash investments . . . . . **396.**
- 4** Dividends and interest from securities . . . . . **68,777.**
- 5 a** Gross rents . . . . .
- b** Net rental income or (loss) . . . . .
- 6 a** Net gain or (loss) from sale of assets not on line 10 . . . . . **87,175.**
- b** Gross sales price for all assets on line 6a . . . . . **1,799,495.**
- 7** Capital gain net income (from Part IV, line 2) . . . . . **87,175.**
- 8** Net short-term capital gain . . . . .
- 9** Income modifications . . . . .
- 10 a** 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 . . . . . **159,698.**

**L-6a Stmt****ADMINISTRATIVE AND OPERATING EXPENSES**

- 13** Compensation of officers, directors, trustees, etc. . . . .
- 14** Other employee salaries and wages . . . . .
- 15** Pension plans, employee benefits . . . . .
- 16 a** Legal fees (attach schedule) . . . . . **L-16a Stmt.**
- b** Accounting fees (attach sch) . . . . . **L-16b Stmt.**
- c** Other prof fees (attach sch) . . . . . **L-16c Stmt.**
- 17** Interest . . . . .
- 18** Taxes (attach schedule)(see instrs) **TAXES. PAID.**
- 19** Depreciation (attach sch) and depletion . . . . .
- 20** Occupancy . . . . .
- 21** Travel, conferences, and meetings . . . . .
- 22** Printing and publications . . . . .
- 23** Other expenses (attach schedule)
- SECRETARY OF STATE FEE**
- 24 Total operating and administrative expenses.** Add lines 13 through 23 . . . . . **34,224.**
- 25** Contributions, gifts, grants paid . . . . . **303,550.**
- 26 Total expenses and disbursements.** Add lines 24 and 25 . . . . . **337,774.**
- 27** Subtract line 26 from line 12:
- a** Excess of revenue over expenses and disbursements . . . . . **-178,076.**
- b** Net investment income (if negative, enter -0-) . . . . . **123,975.**
- c** Adjusted net income (if negative, enter -0-) . . . . . **36,800.**

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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
<b>A S S E T S</b>	1 Cash — non-interest-bearing . . . . .			
	2 Savings and temporary cash investments . . . . .	253,257.	522,491.	522,491.
	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 sch) . . . . .			
	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) L-10b. Stmt . . . . .	1,558,271.	1,305,670.	1,696,594.
	c Investments — corporate bonds (attach schedule) L-10c. Stmt . . . . .	844,979.	649,009.	651,237.
	11 Investments — land, buildings, and equipment: basis . . . . .			
Less: accumulated depreciation (attach schedule) . . . . .				
12 Investments — mortgage loans . . . . .				
13 Investments — other (attach schedule) L-13. Stmt . . . . .	261.	0.	105,000.	
14 Land, buildings, and equipment: basis . . . . .				
Less: accumulated depreciation (attach schedule) . . . . .				
15 Other assets (describe L-15. Stmt . . . . .)	1,076.	1,836.	1,836.	
16 <b>Total assets</b> (to be completed by all filers — see the instructions. Also, see page 1, item I). . . . .	2,657,844.	2,479,006.	2,977,158.	
<b>L I A B I L I T I E S</b>	17 Accounts payable and accrued expenses . . . . .			
	18 Grants payable . . . . .			
	19 Deferred revenue . . . . .			
	20 Loans from officers, directors, trustees, & other disqualified persons . . . . .			
	21 Mortgages and other notes payable (attach schedule) . . . . .			
	22 Other liabilities (describe . . . . .)			
	23 <b>Total liabilities</b> (add lines 17 through 22) . . . . .			
<b>N E T A S S E T S O R F U N D B A L A N C E S</b>	<b>Foundations that follow SFAS 117, check here . . . . . and complete lines 24 through 26 and lines 30 and 31.</b>			
	24 Unrestricted . . . . .			
	25 Temporarily restricted . . . . .			
	26 Permanently restricted . . . . .			
	<b>Foundations that do not follow SFAS 117, check here . . . . . and complete lines 27 through 31.</b>	X		
	27 Capital stock, trust principal, or current funds . . . . .	2,657,844.	2,479,006.	
	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) . . . . .	2,657,844.	2,479,006.	
	31 <b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	2,657,844.	2,479,006.	

**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	2,657,844.
2 Enter amount from Part I, line 27a . . . . .	2	-178,076.
3 Other increases not included in line 2 (itemize) . . . . .	3	
4 Add lines 1, 2, and 3 . . . . .	4	2,479,768.
5 Decreases not included in line 2 (itemize) . . . . . <b>EQUITY ADJUSTMENT</b>	5	762.
6 Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30 . . . . .	6	2,479,006.

**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 shares MLC Company)

(b) How acquired  
P — Purchase  
D — Donation(c) Date acquired  
(month, day, year)(d) Date sold  
(month, day, year)**1 a PUBLICLY TRADED SECURITIES**

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 1,799,495.		1,712,320.	87,175.
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a			87,175.
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	87,175.
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.

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 (column (b) divided by column (c))
2013	79,261.	2,814,877.	0.028158
2012	15.	1,621,818.	0.000009
2011	51,348.	964,711.	0.053226
2010	50,060.	968,995.	0.051662
2009	51,256.	878,685.	0.058333

2 Total of line 1, column (d) . . . . .	2	0.191388
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	0.038278
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5. . . . .	4	2,930,692.
5 Multiply line 4 by line 3 . . . . .	5	112,181.
6 Enter 1% of net investment income (1% of Part I, line 27b) . . . . .	6	1,240.
7 Add lines 5 and 6. . . . .	7	113,421.
8 Enter qualifying distributions from Part XII, line 4 . . . . .	8	303,550.

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.

**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 <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter. _____ (attach copy of letter if necessary — see Instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	1,240.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	1,240.
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	1,240.
6 Credits/Payments:			
a 2014 estimated tax pmts and 2013 overpayment credited to 2014	6 a	1,836.	
b Exempt foreign organizations — tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7	1,836.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	5.	
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	591.	
11 Enter the amount of line 10 to be Credited to 2015 estimated tax	591.	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)?		X
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.		
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?		
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, column (c), and Part XV.	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) ND — North Dakota		
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 2014 or the taxable year beginning in 2014 (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 <u>JAY OLSON, BANK OF THE WEST</u> Telephone no. <u>(701) 293-2319</u>			
	Located at <u>520 MAIN AVE</u> <u>FARGO</u> <u>ND</u> ZIP + 4 <u>58124</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>			
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1) If 'Yes,' enter the name of the foreign country				

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

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

	Yes	No
<b>1 a</b> 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>b</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)? <input type="checkbox"/> <b>1 b</b>		
Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>		
<b>c</b> 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 2014? <input type="checkbox"/> <b>1 c</b>		X
<b>2</b> 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)):		
<b>a</b> At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
If 'Yes,' list the years <u>20</u> , <u>20</u> , <u>20</u> , <u>20</u> .		
<b>b</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.) <input type="checkbox"/> <b>2 b</b>		
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. <u>20</u> , <u>20</u> , <u>20</u> , <u>20</u> .		
<b>3 a</b> 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>b</b> If 'Yes,' did it have excess business holdings in 2014 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 2014.) <input type="checkbox"/> <b>3 b</b>		
<b>4 a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> <b>4 a</b>		X
<b>b</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 2014? <input type="checkbox"/> <b>4 b</b>		X

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**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)****5 a** During the year did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc, organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

**b** If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?Organizations relying on a current notice regarding disaster assistance check here ☐**5 b****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).

**6 a** 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?**6 b**

If 'Yes' to 6b, file Form 8870.

**7 a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**7 b****b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?**Part VII 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
DAVID R BERG 6 CAMWOOD TRAIL AUSTIN TX 78738	SECRETARY 0.10	0.	0.	0.
RICHARD N BERG 907 19TH AVE S FARGO ND 58103	PRESIDENT 0.10	0.	0.	0.
LILY BERG 907 19TH AVE S FARGO ND 58103	TREASURER 0.10	0.	0.	0.
DAVID COLE 520 MAIN AVE FARGO ND 58102	DIRECTOR 0.10	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

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
1 NONE	
	0.
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 N/A	
	0.
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	None

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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 . . . . .	1 a	2,745,855.
b	Average of monthly cash balances . . . . .	1 b	124,467.
c	Fair market value of all other assets (see instructions) . . . . .	1 c	105,000.
d	Total (add lines 1a, b, and c) . . . . .	1 d	2,975,322.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . . .	1 e	
2	Acquisition indebtedness applicable to line 1 assets . . . . .	2	
3	Subtract line 2 from line 1d . . . . .	3	2,975,322.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions) . . . . .	4	44,630.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4 . . . . .	5	2,930,692.
6	Minimum investment return. Enter 5% of line 5 . . . . .	6	146,535.

**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	146,535.
2 a	Tax on investment income for 2014 from Part VI, line 5 . . . . .	2 a	1,240.
b	Income tax for 2014. (This does not include the tax from Part VI.) . . . . .	2 b	
c	Add lines 2a and 2b . . . . .	2 c	1,240.
3	Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	3	145,295.
4	Recoveries of amounts treated as qualifying distributions . . . . .	4	
5	Add lines 3 and 4 . . . . .	5	145,295.
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	145,295.

**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 . . . . .	1 a	303,550.
b	Program-related investments — total from Part IX-B. . . . .	1 b	0.
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) . . . . .	3 a	
b	Cash distribution test (attach the required schedule) . . . . .	3 b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4 . . . . .	4	303,550.
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	1,240.
6	Adjusted qualifying distributions. Subtract line 5 from line 4 . . . . .	6	302,310.

**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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7 . . . . .				145,295.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only . . . . .			137,811.	
b Total for prior years 20 __, 20 __, 20 __				
3 Excess distributions carryover, if any, to 2014:				
a From 2009 . . . . .	0.			
b From 2010 . . . . .	0.			
c From 2011 . . . . .	0.			
d From 2012 . . . . .	0.			
e From 2013 . . . . .	14,096.			
f Total of lines 3a through e . . . . .	14,096.			
4 Qualifying distributions for 2014 from Part XII, line 4: \$ 303,550.				
a Applied to 2013, but not more than line 2a . . . . .			137,811.	
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 2014 distributable amount . . . . .				131,199.
e Remaining amount distributed out of corpus . . . . .	34,540.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a)) . . . . .	14,096.			14,096.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5 . . . . .	34,540.			
b Prior years' undistributed income. Subtract line 4b from line 2b . . . . .		0.		
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 . . . . .		0.		
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount - see instructions . . . . .			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015 . . . . .				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions) . . . . .				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . . . .	0.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a . . . . .	34,540.			
10 Analysis of line 9:				
a Excess from 2010 . . . . .	0.			
b Excess from 2011 . . . . .	0.			
c Excess from 2012 . . . . .	0.			
d Excess from 2013 . . . . .	0.			
e Excess from 2014 . . . . .	34,540.			

BAA

Form 990-PF (2014)

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

N/A

**1** a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, 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)

**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 . . . . .

Tax year	Prior 3 years			(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011
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 . . . . .				
<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 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).)

NONE

**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:

JAY OLSON, BANK OF THE WEST

520 MAIN AVE

FARGO

ND

58102

(701) 293-2319

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

LETTER

**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>				
AMERICAN RED CROSS OF RED RIVER VALLEY 2602 12 ST N FARGO ND 58102		PC	TO FUND LOCAL OPERATIONS	4,000.
ANNE CARLSON CENTER FOR CHILDREN 701 3RD ST NW JAMESTOWN ND 58401		PC	TO FUND GENERAL OPERATIONS	5,000.
BETHANY HOMES 201 UNIVERSITY DR SOUTH FARGO ND 58103		SO-DP	TO FUND GENERAL OPERATIONS	4,000.
BOYS AND GIRLS CLUB OF DETROIT LAKES 150 RICHWOOD DRIVE DETROIT LAKES MN 56502		PC	TO ASSIST CHILDREN FOR ACADEMIC IMPROVEMENT DEVELOP CHARACTER	5,000.
BOYS AND GIRLS CLUB OF THE RED RIVER VALLEY 2500 18TH ST S FARGO ND 58103		PC	TO FUND GENERAL OPERATIONS	12,500.
CHARISM 3350 35TH AVE S FARGO ND 58104		PC	TO FUND OPERATIONS SUPPORTING AT-RISK INDIVIDUALS	4,000.
CHILD EVANGELISM FELLOWSHIP OF ND PO BOX 265 WEST FARGO ND 58078		PC	TO FUND RELIGIOUS OUTREACH	550.
CHURCHES UNITED FOR THE HOMELESS 619 N BROADWAY FARGO ND 58102		PC	TO FUND OPERATIONS TO ASSISST HOMELESS INDIVIDUALS AND FAMILIES	10,000.
CONCORDIA COLLEGE 901 8TH ST SO MOORHEAD MN 56560		SO-DP	TO FUND SCHOLARSHIP AT NON PROFIT COLLEGE	4,000.
See Line 3a statement				254,500.
<b>Total</b>			<b>3 a</b>	303,550.
<b>b Approved for future payment</b>				
<b>Total</b>			<b>3 b</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) Exclu- sion code	(d) Amount	
<b>1</b> Program service revenue:					
<b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>f</b> _____					
<b>g</b> Fees and contracts from government agencies . . .					
<b>2</b> Membership dues and assessments . . . . .					
<b>3</b> Interest on savings and temporary cash investments . . . .			14	396.	
<b>4</b> Dividends and interest from securities . . . . .			14	68,777.	
<b>5</b> Net rental income or (loss) from real estate:					
<b>a</b> Debt-financed property . . . . .					
<b>b</b> Not debt-financed property . . . . .					
<b>6</b> Net rental income or (loss) from personal property . . . .					
<b>7</b> Other investment income . . . . .					
<b>8</b> Gain or (loss) from sales of assets other than inventory . . .			18		
<b>9</b> Net income or (loss) from special events . . . . .					
<b>10</b> Gross profit or (loss) from sales of inventory . . .					
<b>11</b> Other revenue:					
<b>a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> _____					
<b>e</b> _____					
<b>12</b> Subtotal. Add columns (b), (d), and (e) . . . . .				69,173.	
<b>13</b> Total. Add line 12, columns (b), (d), and (e) . . . . .				13	69,173.

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

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

[illegible]



**Form 990-PF**  
**Part I, Line 6a**

**Net Gain or Loss From Sale of Assets**

**2014**

Name

ELMER & KAYA BERG FOUNDATION NO. 2

Employer Identification Number

36-3668256

**Asset Information:**

Description of Property: . . . . .

Date Acquired: . . . . .

How Acquired: . . . . .

Date Sold: . . . . .

Name of Buyer: . . . . .

Sales Price: . . . . .

Cost or other basis (do not reduce by depreciation) . . . . .

Sales Expense: . . . . .

Valuation Method: . . . . .

Total Gain (Loss): . . . . .

Accumulation Depreciation: . . . . .

Description of Property: . . . . .

Date Acquired: . . . . .

How Acquired: . . . . .

Date Sold: . . . . .

Name of Buyer: . . . . .

Sales Price: . . . . .

Cost or other basis (do not reduce by depreciation) . . . . .

Sales Expense: . . . . .

Valuation Method: . . . . .

Total Gain (Loss): . . . . .

Accumulation Depreciation: . . . . .

Description of Property: . . . . .

Date Acquired: . . . . .

How Acquired: . . . . .

Date Sold: . . . . .

Name of Buyer: . . . . .

Sales Price: . . . . .

Cost or other basis (do not reduce by depreciation) . . . . .

Sales Expense: . . . . .

Valuation Method: . . . . .

Total Gain (Loss): . . . . .

Accumulation Depreciation: . . . . .

Description of Property: . . . . .

Date Acquired: . . . . .

How Acquired: . . . . .

Date Sold: . . . . .

Name of Buyer: . . . . .

Sales Price: . . . . .

Cost or other basis (do not reduce by depreciation) . . . . .

Sales Expense: . . . . .

Valuation Method: . . . . .

Total Gain (Loss): . . . . .

Accumulation Depreciation: . . . . .

Description of Property: . . . . .

Date Acquired: . . . . .

How Acquired: . . . . .

Date Sold: . . . . .

Name of Buyer: . . . . .

Sales Price: . . . . .

Cost or other basis (do not reduce by depreciation) . . . . .

Sales Expense: . . . . .

Valuation Method: . . . . .

Total Gain (Loss): . . . . .

Accumulation Depreciation: . . . . .

Description of Property: . . . . .

Date Acquired: . . . . .

How Acquired: . . . . .

Date Sold: . . . . .

Name of Buyer: . . . . .

Sales Price: . . . . .

Cost or other basis (do not reduce by depreciation) . . . . .

Sales Expense: . . . . .

Valuation Method: . . . . .

Total Gain (Loss): . . . . .

Accumulation Depreciation: . . . . .

Description of Property: . . . . .

Date Acquired: . . . . .

How Acquired: . . . . .

Date Sold: . . . . .

Name of Buyer: . . . . .

Sales Price: . . . . .

Cost or other basis (do not reduce by depreciation) . . . . .

Sales Expense: . . . . .

Valuation Method: . . . . .

Total Gain (Loss): . . . . .

Accumulation Depreciation: . . . . .

Description of Property: . . . . .

Date Acquired: . . . . .

How Acquired: . . . . .

Date Sold: . . . . .

Name of Buyer: . . . . .

Sales Price: . . . . .

Cost or other basis (do not reduce by depreciation) . . . . .

Sales Expense: . . . . .

Valuation Method: . . . . .

Total Gain (Loss): . . . . .

Accumulation Depreciation: . . . . .

Form 990-PF, Page 11, Part XV, line 3a

## Line 3a statement

Recipient  Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foun- dation status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox  Amount
<b>a Paid during the year</b>				
DAILY BREAD 1720 3RD AVE N FARGO ND 58102		PC	TO FUND FOOD BANK FOR LOW INCOME PEOPLE	Person or <input type="checkbox"/> Business <input type="checkbox"/> 4,000.
DAKOTA BOYS RANCH PO BOX 5007 MINOT ND 58702		PC	TO FUND GENERAL OPERATION	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,000.
DETROIT LAKES COMMUNITY AND CULTURAL CENTER 826 SUMMIT AVE DETROIT LAKES MN 56501		PC	TO PROVIDE OPERATIONAL FUNDS FOR ARTISTIC OPPORTUNITIES	Person or <input type="checkbox"/> Business <input type="checkbox"/> 6,000.
FIRST CHOICE CLINIC 1351 PAGE DR STE 205 FARGO ND 58103		PC	TO PROVIDE PREGNANCY COUNSELING FOR LOW INCOME PEOPLE	Person or <input type="checkbox"/> Business <input type="checkbox"/> 4,000.
FIRST LUTHERAN CHURCH 619 BROADWAY FARGO ND 58102		PC	TO PROVIDE SUPPORT OF RADIO MINISTRY	Person or <input type="checkbox"/> Business <input type="checkbox"/> 7,000.
FRASIER LTD 2902 UNIVERSITY DR S FARGO ND 58103		PC	TO PROVIDE COUNSELING TO AT RISK INDIVIDUALS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 4,000.
GREAT PLAINS FOOD BANK 1438 10TH ST N FARGO ND 58102		PC	PROVIDE FOOD FOR LOW INCOME/HOMELESS FAMILIES/INDIVIDUALS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 4,000.
FM HOMELESS AND HUNGRY 619 BROADWAY FARGO ND 58102		PC	PROVIDE FOOD AND SHELTER FOR NEEDY INDIVIDUALS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 10,000.
HOLMES CENTER 826 SUMMIT AVE DETROIT LAKES MN 56501		PC	TO PROVIDE FUNDS FOR OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 3,000.
HOSPICE OF RED RIVER VALLEY 1701 38TH STREET NW FARGO ND 58103		PC	TO PROVIDE FOR GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 5,000.
HUMANE SOCIETY OF THE LAKES 19665 US-59 DETROIT LAKES MN 56501		PC	TO PROVIDE SERVICES FOR LOST AND ABANDONED ANIMALS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,500.
LAKE AGGASSIZ HABITAT FOR HUMANITY 210 N 11TH ST MOORHEAD MN 56560		PC	TO PROVIDE FUNDING ASSISTING FAMILIES HOUSING	Person or <input type="checkbox"/> Business <input type="checkbox"/> 8,000.
LAKELAND HOSPICE 1505 PEBBLE LAKE ROAD FERGUS FALLS MN 56537		PC	TO PROVIDE FOR GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 5,500.
LAURIE BERRY CHRISTIAN HOME 203 8TH ST S FARGO ND 58103		PC	TO PROVIDE FOR GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 6,500.
LUTHERAN SOCIAL SERVICES 1720 3RD AVE NORTH FARGO ND 58102		PC	TO PROVIDE FOR GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 4,000.



Form 990-PF, Page 11, Part XV, line 3a

Continued

## Line 3a statement

Recipient  Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foun- dation status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox
				Amount
<b>a Paid during the year</b>				
MOTHERS AGAINST DRUNK DRIVING PO BOX 236 WEST FARGO ND 58078	----- ----- -----	----- ----- PC	TO PROVIDE FOR GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,500.
MSUM LUTHERAN CENTER 619 10TH ST S MOORHEAD MN 56560	----- ----- -----	----- ----- PC	TO PROVIDE FOR OPERATION FUNDING OF CAMPUS LUTHERAN MINISTRIES	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
NDSU LUTHERAN CENTER 1201 13TH AVE N FARGO ND 58102	----- ----- -----	----- ----- PC	TO PROVIDE FOR GENERAL OPERATIONS OF CAMPUS LUTHERAN MINISTRIES	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,000.
NEW LIFE CENTER 1902 3RD AVE NORTH FARGO ND 58102	----- ----- -----	----- ----- PC	TO PROVIDE ASSISTANCE TO LOW INCOME/HOMELESS PEOPLE	Person or <input type="checkbox"/> Business <input type="checkbox"/> 6,000.
NOKOMIS CHILD CARE 1620 SOUTH 16TH AVE FARGO ND 58103	----- ----- -----	----- ----- PC	TO ASSIST LOW INCOME PARENTS IN FUNDING CHILDCARE	Person or <input type="checkbox"/> Business <input type="checkbox"/> 7,000.
OAK GROVE LUTHERAN SCHOOL 124 N TERRACE FARGO ND 58102	----- ----- -----	----- ----- PC	TO PROVIDE GENERAL AND RELIGIOUS EDUCATION	Person or <input type="checkbox"/> Business <input type="checkbox"/> 4,000.
PARK CHRISTIAN 300 N 17TH ST MOORHEAD MN 56560	----- ----- -----	----- ----- PC	TO PROVIDE GENERAL AND RELIGIOUS EDUCATION	Person or <input type="checkbox"/> Business <input type="checkbox"/> 8,000.
PATHWAYS PO BOX 1187 BEMIDJI MN 56619	----- ----- -----	----- ----- PC	TO PROVIDE FUNDS FOR GENERAL OPERATIONS AND SCHOLARSHIPS TO CAMP	Person or <input type="checkbox"/> Business <input type="checkbox"/> 4,000.
PROJECT FM 1201 13TH AVE N FARGO ND 58102	----- ----- -----	----- ----- PC	TO PROVIDE FUNDS FOR OPERATIONS FOR NONSTANDARD WORSHIP OPPORTUNITIES	Person or <input type="checkbox"/> Business <input type="checkbox"/> 12,500.
RAPE AND ABUSE CRISIS CENTER PO BOX 2984 FARGO ND 58108	----- ----- -----	----- ----- PC	TO PROVIDE FUNDING FOR COUNSELING FOR RAPE/ABUSE VICTIMS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 6,000.
RED RIVER CHILDREN'S ADVOCACY CENTER 100 SOUTH 4TH STREET FARGO ND 58103	----- ----- -----	----- ----- PC	TO PROVIDE TRAINING FOR CHILDREN'S ADVOCATES	Person or <input type="checkbox"/> Business <input type="checkbox"/> 5,000.
RED RIVER HUMAN SERVICES FOUNDATION 2506 35TH AVE SW FARGO ND 58104	----- ----- -----	----- ----- PC	TO FUND FOR GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,000.
RED RIVER YOUTH FOR CHRIST 65 3RD ST NORTH FARGO ND 58102	----- ----- -----	----- ----- PC	TO FUND FOR RELIGIOUS EDUCATION	Person or <input type="checkbox"/> Business <input type="checkbox"/> 6,000.
RED WILLOW BIBLE CAMP 1651 JACOB DRIVE BINFORD ND 58416	----- ----- -----	----- ----- PC	TO FUND SCHOLARSHIPS FOR RELIGIOUS CAMP	Person or <input type="checkbox"/> Business <input type="checkbox"/> 5,000.
RONALD MCDONALD HOUSE 1330 18TH AVE S FARGO ND 58103	----- ----- -----	----- ----- PC	TO FUND PLACES FOR PEOPLE TO STAY DURING HOSPITAL STAYS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 5,000.

Form 990-PF, Page 11, Part XV, line 3a

Continued

## Line 3a statement

Recipient  Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foun- dation status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox
				Amount
<b>a Paid during the year</b>				
ROSEWOOD HOME 1351 BROADWAY FARGO ND 58102		PC	TO ASSIST NURSING HOME WITH CHAPEL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 6,000.
SALVATION ARMY 304 ROBERTS ST N FARGO ND 58102		PC	TO FUND GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 4,000.
SANFORD MEDICAL FOUNDATION 520 MAIN AVE STE 700 FARGO ND 58103		SO-DP	TO PROVIDE FUNDING FOR SUPPORT PROGRAMS AT SANFORD MEDICAL	Person or <input type="checkbox"/> Business <input type="checkbox"/> 54,000.
SHANLEY CATHOLIC SCHOOL NETWORK 5600 25TH ST SOUTH FARGO ND 58104		PC	TO FUND OPERATIONS OF RELIGIOUS SCHOOLING	Person or <input type="checkbox"/> Business <input type="checkbox"/> 4,000.
SHRINERS HOSPITAL OF MINNEAPOLIS 2025 E RIVER PARKWAY MINNEAPOLIS MN 55414		PC	TO FUND HOSPITAL OPERATIONS FOR LOW INCOME FAMILIES	Person or <input type="checkbox"/> Business <input type="checkbox"/> 4,000.
SPECIAL OLYMPICS-MN 100 WASHINGTON AVE S STE 550 MINNEAPOLIS MN 55401		PC	TO FUND GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,500.
SPECIAL OLYMPICS NORTH DAKOTA 2616 S 26TH ST GRAND FORKS ND 58201		PC	TO FUND GENERAL OPERATION	Person or <input type="checkbox"/> Business <input type="checkbox"/> 5,000.
TNT KIDS FITNESS 2800 MAIN AVE FARGO MN 58103		PC	TO FUND GENERAL OPERATIONS FOR CHILDREN'S FITNESS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,500.
TROLLWOOD PERFORMING ARTS 801 50TH ST S MOORHEAD MN 56560		PC	TO PROVIDE FINE ARTS EDUCATION FOR STUDENTS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 6,000.
VILLAGE FAMILY SERVICES 1201 25TH ST S FARGO ND 58103		PC	TO FUND OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 4,500.
YMCA 400 1ST ST S FARGO ND 58103		PC	TO FUND OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,500.
YWCA 3100 12TH AVE N FARGO ND 58102		PC	TO FUND OPERATIONS AND COUNSELING OF ABUSE VICTIMS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 10,000.

Total

254,500.

Form 990-PF, Page 1, Part I

**Line 16a - Legal Fees**

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
VOGEL LAW	LEGAL	339.	339.	339.	
<b>Total</b>		<u>339.</u>	<u>339.</u>	<u>339.</u>	

Form 990-PF, Page 1, Part I

**Line 16b - Accounting Fees**

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BRUCE ANDERSON & ASSOCIATES, PLLC	TAX RETURN PREPARATION	2,035.	2,035.	2,035.	
<b>Total</b>		<u>2,035.</u>	<u>2,035.</u>	<u>2,035.</u>	

Form 990-PF, Page 1, Part I

**Line 16c - Other Professional Fees**

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK OF THE WEST	INVESTMENT ADVISORY SERVICES	29,984.	29,984.	29,984.	
<b>Total</b>		<u>29,984.</u>	<u>29,984.</u>	<u>29,984.</u>	

Form 990-PF, Page 2, Part II, Line 10b

**L-10b Stmt**

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
369.00 COMCAST CORP CL A	12,032.	21,406.
115.00 MOHAWK INDS INC COM	15,299.	17,866.
15.000 PRICELINE GRP INC COM NEW	10,668.	17,103.
124.00 PVH CORP COM	14,567.	15,893.
183.00 STARBUCKS CORP COM	12,898.	15,015.
173.00 STARWOOD HOTELS & RESORTS WORLDWIDE INC	8,900.	14,025.
184.00 WYDHAM WORLDWIDE CORP COM	10,897.	15,780.
184.00 CVS HEALTH CORPORATION	7,076.	17,721.
108.00 LAUDER ESTEE COS INC CL A	7,356.	8,230.
136.00 MONSTER BEVERAGE CORP COM	8,990.	14,736.
100.00 PEPSICO INC COM	5,959.	9,456.
75.000 PHILIP MORRIS INTL INC COM	4,567.	6,087.
134.00 PROCTOR & GAMBLE CO COM	8,522.	12,206.
121.00 WALMART STORES INC COM	8,587.	10,391.
38.00 APACHE CORP COM	2,576.	2,400.

Form 990-PF, Page 2, Part II, Line 10b  
L-10b Stmt

Continued

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
36.000 CALIFORNIA RES CORP COM	256.	198.
178.00 EOG RES INC COM	10,560.	16,388.
123.00 EXXON MOBIL CORP COM	8,474.	11,371.
92.000 OCCIDENTAL PETE CORP COM	7,236.	7,416.
344.00 AFLAC INC COM	20,007.	21,015.
244.00 AMERCIAN TOWER CORPORATION	17,241.	24,119.
200.00 CAPITAL ONE FINL CORP COM	10,923.	16,510.
285.00 CBRE GROUP INC CL A	6,648.	9,761.
577.00 INVESCO LTD	12,727.	22,803.
363.00 JPMORGAN CHASE & CO COM	18,605.	22,717.
287.00 PRUDENTIAL FINL INC COM	14,238.	25,962.
539.00 SUNTRUST BKS INC COM	14,513.	22,584.
248.00 WELLS FARGO & CO NEW COM	7,319.	13,595.
90.000 ALEXIAN PHARMACEUTICALS INC COM	8,262.	16,653.
266.00 BAXTER INTL INC COM	17,580.	19,495.
35.000 BIOGEN IDEC INC COM	4,397.	11,881.
123.00 CIGNA CORP COM	9,740.	12,658.
299.00 EXPRESS SCRIPTS HLDG CO COM	17,868.	25,316.
254.00 GILEAD SCIENCES INC COM	6,001.	23,942.
91.000 MCKESSON CORP COM	6,749.	18,890.
305.00 MYLAN LABS INC COM	5,749.	17,193.
213.00 DANAHER CORP COM	9,164.	18,256.
158.00 EMERSON ELEC CO COM	7,724.	9,753.
176.00 FLOWSERVE CORP COM	4,931.	10,530.
589.00 GENERAL ELEC CO COM	14,052.	14,884.
81.000 NORFOLK SOUTHN CORP COM	5,552.	8,878.
56.000 PRECISION CASTPARTS CORP COM	7,382.	13,489.
160.00 UNITED TECHNOLOGIES CORP COM	10,163.	18,400.
419.00 APPLE INC COM	29,991.	46,249.
76.000 AVAGO TECHNOLOGIES LTD SHS	5,371.	7,645.
218.00 BROADCOM CORP CL A	5,814.	9,446.
520.00 CISCO SYS INC COM	10,155.	14,464.
291.00 COGNIZANT TECH SOLUTIONS CRP COM	7,827.	15,324.
773.00 E M C CORP MASS COM	18,339.	22,989.
234.00 EBAY INC COM	12,661.	13,132.
185.00 FACEBOOK INC CL A	11,905.	14,434.
20.000 GOOGLE INC CL A	6,129.	10,516.
92.000 VISA INC COM CL A	18,533.	24,122.
78.000 DU PONT E I DE NEMOURS & CO COM	3,669.	5,767.
42.000 MONSANTO CO NEW COM	4,876.	5,018.
137.00 PRAXAIR INC COM	16,999.	17,750.
715.00 FRONTIER COMMUNICATIONS CORP COM	4,668.	4,769.
233.00 VERIZON COMMUNICATIONS INC COM	11,074.	10,900.
189.00 NEXTERA ENERGY INC COM	11,701.	20,089.
148.00 NORTHEAST UTILS COM	6,727.	7,921.
2459.158 FORWARD FRONTIER STRATEGY FUND	24,970.	25,034.
9364.627 JP MORGAN EMERGING MARKETS EQUITY FUND - INS	193,579.	211,079.
8187.077 MFS INSTITUTIONAL INTERNATIONAL EQUITY FUND	153,800.	171,192.
7778.166 PRINCIPAL MID CAP FUND INSTL CLASS	125,372.	170,420.
8.000 SELECT SECTOR SPDR TR INDL	427.	453.
1977.805 T ROWE PRICE SMALL-CAP STOCK FUND	70,007.	87,656.

Form 990-PF, Page 2, Part II, Line 10b  
**L-10b Stmt**

Continued

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
4260.364 BLACKROCK GLOBAL LONG/SHORT CREDIT FUND	46,512.	44,180.
3383.352 PRINCIPAL GLOBAL REAL ESTATE SECURITIES FUND	27,710.	31,093.
5182.692 STONE RIDGE REINSURANCE RISK PREMIUM FUND	53,900.	51,982.
ROUNDING	-1.	-2.
<b>Total</b>	<u>1,305,670.</u>	<u>1,696,594.</u>

Form 990-PF, Page 2, Part II, Line 10c  
**L- 10c Stmt**

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
22817.664 JP MORGAN MORTGAGE BACKED SECURITIES FUND	257,002.	258,752.
3192.703 NUVEEN SHORT DURATION HIGH YIELD MUNICIPAL BOND FUND CL I	32,151.	32,470.
8049.928 FEDERATED INSTITUTIONAL HIGH YIELD BOND FUND	81,289.	79,533.
1323.873 OPPENHEIMER SENIOR FLOATING RATE FUND	10,990.	10,710.
5917.063 VANGUARD LONG TERM INVMT GRADE ADMR	61,463.	63,608.
6303.171 VANGUARD SHT TERM INVT GRAD ADM	67,192.	67,192.
8351.119 FEDERATED ADJUSTABLE RATE SECURITIES FUND IS	81,671.	81,841.
5304.536 PIMCO FOREIGN BOND FUND CL I	57,251.	57,130.
ROUNDING	0.	1.
<b>Total</b>	<u>649,009.</u>	<u>651,237.</u>

Form 990-PF, Page 2, Part II, Line 13  
**L-13 Stmt**

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
10000 UNITS DAKOTA REIT	0.	105,000.
<b>Total</b>	<u>0.</u>	<u>105,000.</u>

Form 990-PF, Page 2, Part II, Line 15  
**Other Assets Stmt**

Line 15 - Other Assets:	Beginning Year Book Value	End of Year	
		Book Value	Fair Market Value
FEDERAL TAX DEPOSITS	1,076.	1,836.	1,836.
<b>Total</b>	<u>1,076.</u>	<u>1,836.</u>	<u>1,836.</u>

**Supporting Statement of:**

Form 990-PF, p11/Line 3a, Amount-44

Description	Amount
	2,000.
	2,000.
Total	<u>4,000.</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](http://www.irs.gov/form8868).

OMB No 1545-1709

T 5/13

A

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- 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](http://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

<b>Type or print</b>	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	ELMER & KAYA BERG FOUNDATION NO. 2	36-3668256
	Number, street, and room or suite number. If a P.O. box, see instructions	Social security number (SSN)
	C/O BANK OF THE WEST 520 MAIN AVE	
File by the due date for filing your return. See instructions	City, town, or post office, state, and ZIP code. For a foreign address, see instructions	
	FARGO ND 58124	

Enter the Return code for the return that this application is for (file a separate application for each return) . . . . . **04**

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 (section 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 ▶ JAY OLSON, BANK OF THE WEST

Telephone No ▶ (701) 293-2319 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 Aug 17, 2015, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ▶ ☒ calendar year 2014 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 Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$ 1,240.
b If this application is for Forms 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	\$ 1,836.
c <b>Balance due.</b> 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	\$ 0.

**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.**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev 1-2014)

FIF20501 12/31/13