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Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**

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

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

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014 or tax year beginning

, 2014, and ending

, 20

Name of foundation VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION		A Employer identification number 52-2283401
Number and street (or P O box number if mail is not delivered to street address) C/O FIRST PREMIER BANK TRUST COMPANY 6010 S. MINNESOTA	Room/suite	B Telephone number (see instructions) (540) 774-8800
City or town, state or province, country, and ZIP or foreign postal code SIOUX FALLS, SD 57108-2714		C If exemption application is pending, check here ☐
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change	☒ Initial return of a former public charity ☒ Amended return ☐ Name change	D 1 Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 32,712,904.		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐
J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)		

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)	480,000.			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	87,274.	87,273.		ATCH 1
	4 Dividends and interest from securities	220,152.	220,152.		ATCH 2
	5a Gross rents	2,270,496.	2,198,836.		
	b Net rental income or (loss) 445,704.				
	6a Net gain or (loss) from sale of assets not on line 10	1,163,884.			
	b Gross sales price for all assets on line 6a 5,345,198.				
	7 Capital gain net income (from Part IV, line 2)		1,163,884.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule) ATCH 3	22,704.	22,704.			
12 Total. Add lines 1 through 11	4,244,510.	3,692,849.	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) ATCH 4	292.	292.		
	b Accounting fees (attach schedule) ATCH 5	64,801.	64,801.		
	c Other professional fees (attach schedule)				
	17 Interest ATCH 6	844,230.	705,443.		
	18 Taxes (attach schedule) (see instructions) [7]	36,805.	12,380.		
	19 Depreciation (attach schedule) and depletion	679,607.	670,042.		
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) ATCH 8	510,295.	489,116.		
	24 Total operating and administrative expenses. Add lines 13 through 23.	2,136,030.	1,942,074.		
	25 Contributions, gifts, grants paid	1,710,000.			1,710,000.
26 Total expenses and disbursements. Add lines 24 and 25	3,846,030.	1,942,074.	0	1,710,000.	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	398,480.				
b Net investment income (if negative, enter -0-)		1,750,775.			
c Adjusted net income (if negative, enter -0-)			0		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments		1,303,074.	1,873,288.	1,873,288.
	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) ▶ *		* 5,367,000.	ATCH 9	
		Less allowance for doubtful accounts ▶		5,367,000.	5,367,000.	5,367,000.
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges ATCH 10		98,228.	90,298.	90,298.
	10a	Investments - U.S. and state government obligations (attach schedule)				
	b	Investments - corporate stock (attach schedule) ATCH 11		6,575,650.	5,787,945.	5,787,945.
	c	Investments - corporate bonds (attach schedule) ATCH 12		213,379.		
	11	Investments - land, buildings, and equipment basis ▶ 17,740,479.				ATCH 13
	Less accumulated depreciation (attach schedule) ▶ 3,966,767.		14,477,251.	13,773,712.	13,773,712.	
12	Investments - mortgage loans					
13	Investments - other (attach schedule) ATCH 14		5,283,784.	5,503,159.	5,503,159.	
14	Land, buildings, and equipment basis ▶					
	Less accumulated depreciation (attach schedule) ▶					
15	Other assets (describe ▶ ATCH 15)		276,110.	317,502.	317,502.	
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		33,594,476.	32,712,904.	32,712,904.	
Liabilities	17	Accounts payable and accrued expenses			41,945.	
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)		17,894,764.	17,308,744.	ATCH 16
	22	Other liabilities (describe ▶ ATCH 17)		369,123.	251,768.	
23	Total liabilities (add lines 17 through 22)		18,263,887.	17,602,457.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted		15,330,589.	15,110,447.	
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, . . . ▶ ☐ check here and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see instructions)		15,330,589.	15,110,447.	
	31	Total liabilities and net assets/fund balances (see instructions)		33,594,476.	32,712,904.	

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	15,330,589.
2	Enter amount from Part I, line 27a	2	398,480.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	15,729,069.
5	Decreases not included in line 2 (itemize) ▶ ATCH 18	5	618,622.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	15,110,447.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a SEE PART IV SCHEDULE					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))		
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			2	1,163,884.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8			3	0	

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

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

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

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

☐ Yes ☒ No

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

(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))
2013	1,700,456.	11,593,218.	0.146677
2012	1,824,482.	11,765,082.	0.155076
2011	1,875,414.	12,319,100.	0.152236
2010	1,250,950.	11,893,937.	0.105175
2009	1,631,200.	11,011,760.	0.148133
2 Total of line 1, column (d)		2	0.707297
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	0.141459
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5		4	12,128,302.
5 Multiply line 4 by line 3		5	1,715,657.
6 Enter 1% of net investment income (1% of Part I, line 27b)		6	17,508.
7 Add lines 5 and 6		7	1,733,165.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions		8	1,710,000.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary - see instructions)	1	35,016.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	35,016.
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	35,016.
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d. TAX PAID W/ O. R. 24,425.	7	24,425.
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	10,591.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2015 estimated tax ☐ Refunded ☐	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☐ \$ _____ (2) On foundation managers ☐ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ SD, _____		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 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 ► THE FOUNDATION C/O FPB Telephone no ► 605 335-1786			
	Located at ► 6010 S. MINNESOTA SIOUX FALLS, SD ZIP+4 ► 57108-2714			
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 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 ►			X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? ☐	1b	X
Organizations relying on a current notice regarding disaster assistance check here ► ☐		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014? ☐	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☒ No		
If "Yes," list the years ►		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) ☐	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b If "Yes," did it have excess business holdings in 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.) ☐	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? ☐	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014? ☐	4b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No(4) Provide a grant to an organization other than a charitable, etc., organization described in section 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)? ☐ Yes ☒ NoOrganizations 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**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATCH 19		0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000. ☐

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

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

Part IX-A Summary of Direct Charitable Activities

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

Expenses

1 N/A	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

Amount

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	10,852,778.
b	Average of monthly cash balances	1b	1,460,219.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	12,312,997.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	12,312,997.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	184,695.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	12,128,302.
6	Minimum investment return. Enter 5% of line 5	6	606,415.

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	606,415.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	35,016.
b	Income tax for 2014 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	35,016.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	571,399.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	571,399.
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	571,399.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	1,710,000.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,710,000.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,710,000.

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

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

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				571,399.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only				
b Total for prior years 20 <u>12</u> , 20 <u>11</u> , 20 <u>10</u>				
3 Excess distributions carryover, if any, to 2014				
a From 2009	1,080,612.			
b From 2010	658,003.			
c From 2011	1,270,631.			
d From 2012	1,251,354.			
e From 2013	1,147,959.			
f Total of lines 3a through e	5,408,559.			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ <u>1,710,000.</u>				
a Applied to 2013, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2014 distributable amount				571,399.
e Remaining amount distributed out of corpus	1,138,601.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	6,547,160.			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount - see instructions				
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount - see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				
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)	1,080,612.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	5,466,548.			
10 Analysis of line 9				
a Excess from 2010	658,003.			
b Excess from 2011	1,270,631.			
c Excess from 2012	1,251,354.			
d Excess from 2013	1,147,959.			
e Excess from 2014	1,138,601.			

Form **990-PF** (2014)

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 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)
---	--	---------------	------------

		Prior 3 years				(e) Total
		(a) 2014	(b) 2013	(c) 2012	(d) 2011	
2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed .					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test - enter					
(1)	Value of all assets					
(2)	Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . . .					
c	"Support" alternative test - enter					
(1)	Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2)	Support from general public and 5 or more exempt organizations as provided in section 4942 (j)(3)(B)(iii)					
(3)	Largest amount of support from an exempt organization					
(4)	Gross investment income .					

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

1 Information Regarding Foundation Managers:

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

N/A

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

N/A

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

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

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

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

c Any submission deadlines

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

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

Recipient		If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)					
a Paid during the year VIRGINIA TECH 233 BURRUSS HALL BLACKSBURG, VA 24001-0079		NONE	PC	EDUCATIONAL	1,710,000.
Total		▶ 3a			1,710,000.
b Approved for future payment					
Total		▶ 3b			

Schedule B

(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No 1545-0047

2014

▶ **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

Name of the organization

VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

Employer identification number

52-2283401

Organization type (check one)**Filers of:****Section:**

Form 990 or 990-EZ

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

Form 990-PF

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

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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 totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

Employer identification number
52-2283401**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

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

Name of organization VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

Employer identification number

52-2283401

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

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

Name of organization VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

Employer identification number

52-2283401

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once See instructions.) ▶ \$** _____
 Use duplicate copies of Part III if additional space is needed

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

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

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		TOTAL CAPITAL GAIN DISTRIBUTIONS					16.	
2,259,739.		ST CAPITAL LOSS - SEE ATTACHMENT A PROPERTY TYPE: SECURITIES 2,301,126.				P	VAR	VAR
							-41,387.	
2,340,597.		LT CAPITAL GAIN - SEE ATTACHMENT B PROPERTY TYPE: SECURITIES 1,762,620.				P	VAR	VAR
							577,977.	
110,491.		LT CAPITAL LOSS - LEGACY PROPERTY TYPE: SECURITIES 116,357.				P	VAR	VAR
							-7,077.	
29,424.		ST CAPITAL GAIN - VIA GROUP PROPERTY TYPE: SECURITIES				D	VAR	VAR
							29,424.	
604,931.		LT CAPITAL GAIN - VIA GROUP PROPERTY TYPE: SECURITIES				P	VAR	VAR
							604,931.	
TOTAL GAIN(LOSS)							<u>1,163,884.</u>	

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

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
VA TECH NOTES	2,122.	2,122.
GOLDMAN SACHS	21.	21.
STELLAR ONE CHECKING ACCOUNT VC HOLDINGS	1,320.	1,320.
OGLETREE LOAN	83,810.	83,810.
VIA GROUP - GOVT. INTEREST	1.	
TOTAL	<u>87,274.</u>	<u>87,273.</u>

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

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
MONEY MARKET	25.	25.
BMO	144,030.	144,030.
VIA GROUP	76,006.	76,006.
VIA GROUP MONEY MARKET	91.	91.
TOTAL	<u>220,152.</u>	<u>220,152.</u>

ATTACHMENT 3

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
LEGACY - ORDINARY GAIN	22,704.	22,704.
TOTALS	<u>22,704.</u>	<u>22,704.</u>

ATTACHMENT 4

FORM 990PF, PART I - LEGAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
DAVENPORT, EVANS, HURWITZ, & SMITH	292.	292.		
TOTALS	<u>292.</u>	<u>292.</u>		

ATTACHMENT 5FORM 990PF, PART I - ACCOUNTING FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
KPMG	63,947.	63,947.		
BMO	800.	800.		
VIA GROUP	54.	54.		
TOTALS	<u>64,801.</u>	<u>64,801.</u>		

ATTACHMENT 6FORM 990PF, PART I - INTEREST EXPENSE

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
NATIONAL BANK LOAN - VE RENTAL	510,800.	491,921.
NATIONAL BANK LOAN - VC RENTAL	213,522.	213,522.
HARVEY W. PETERS RESEARCH FDN	119,908.	
TOTALS	<u>844,230.</u>	<u>705,443.</u>

ATTACHMENT 7

FORM 990PF, PART I - TAXES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>
FOREIGN TAXES	4,647.	4,647.
REAL ESTATE TAXES	6,274.	6,274.
FEDERAL EXCISE TAXES 990-PF	24,425.	
FOREIGN INCOME TAX - VIA GROUP	1,459.	1,459.
TOTALS	<u>36,805.</u>	<u>12,380.</u>

ATTACHMENT 8FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
UTILITIES/RENT EXPENSES	129.	129.
INVESTMENT MANAGEMENT FEES	87,124.	87,124.
CUSTODIAN FEES	21,879.	21,879.
FOREIGN CONVERSION EXPENSE	61.	61.
OTHER EXPENSES	182.	182.
INSURANCE - RENTAL	5,546.	5,314.
MAINTENANCE - RENTAL	65,910.	61,975.
OTHER EXPENSES - RENTAL	140,095.	131,731.
UTILITIES - RENTAL	68,688.	64,587.
AMORTIZATION EXPENSE - RENTAL	4,255.	4,157.
RENT EXPENSE	106,176.	101,727.
PROFESSIONAL FEES - RENTAL	8,155.	8,155.
MISCELLANEOUS EXPENSE	2,095.	2,095.
TOTALS	<u>510,295.</u>	<u>489,116.</u>

ATTACHMENT 9FORM 990PF, PART II - OTHER NOTES AND LOANS RECEIVABLE

BORROWER: VIRGINIA TECH
ORIGINAL AMOUNT: 500,000.

BEGINNING BALANCE DUE 500,000.

ENDING BALANCE DUE 500,000.

ENDING FAIR MARKET VALUE 500,000.

BORROWER: OGLETREE RESOURCES CORPORATION
ORIGINAL AMOUNT: 4,867,000.

BEGINNING BALANCE DUE 4,867,000.

ENDING BALANCE DUE 4,867,000.

ENDING FAIR MARKET VALUE 4,867,000.

TOTAL BEGINNING OTHER NOTES AND LOANS RECEIVABLE 5,367,000.

TOTAL ENDING BOOK - OTHER NOTES AND LOANS RECEIVABLE 5,367,000.

TOTAL ENDING FMV - OTHER NOTES AND LOANS RECEIVABLE 5,367,000.

ATTACHMENT 10FORM 990PF, PART II - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
PREPAIDS - VE HOLDINGS	34,585.	34,585.
DEFERRED FINANCING COSTS	55,713.	55,713.
TOTALS	<u>90,298.</u>	<u>90,298.</u>

ATTACHMENT 11

FORM 990PF, PART II - CORPORATE STOCK

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
CORPORATE STOCK	5,787,945.	5,787,945.
TOTALS	<u>5,787,945.</u>	<u>5,787,945.</u>

VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

ATTACHMENT 14

FORM 990PF, PART II - OTHER INVESTMENTS

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
VIA GROUP	5,503,159.	5,503,159.
TOTALS	<u>5,503,159.</u>	<u>5,503,159.</u>

ATTACHMENT 15FORM 990PF, PART II - OTHER ASSETS

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
INTEREST RECEIVABLE - OGLETREE	20,552.	20,552.
DIVIDEND & INTEREST RECEIVABLE	164,645.	164,645.
DUE FROM VIRGINIA TECH	14,128.	14,128.
CONSTR IN PROG - VE HOLDINGS	10.	10.
RECEIVABLE - HP RESEARCH FOUND	7,243.	7,243.
RECEIVABLE - EDWARD VIA VIRGIN	110,924.	110,924.
TOTALS	<u>317,502.</u>	<u>317,502.</u>

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

LENDER: National Bank
ORIGINAL AMOUNT: 6.0%
DATE OF NOTE: 11/20/2008
MATURITY DATE: 11/21/2023
REPAYMENT TERMS: Monthly payments of \$41,892.36
SECURITY PROVIDED: Deed on real estate known as Lot C Knollwood & Lot A
Knollwood in Blacksburg, VA
PURPOSE OF LOAN: Refinance existing real estate loan and finance improvements on
second floor
DESCRIPTION AND FMV
OF CONSIDERATION: Cash - \$4,800,000

BEGINNING BALANCE DUE 3,684,442
ENDING BALANCE DUE 3,407,104

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

BEGINNING BALANCE DUE 1,931,565
ENDING BALANCE DUE 1,831,777

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

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

BEGINNING BALANCE DUE	7,411,757
ENDING BALANCE DUE	7,202,863

LENDER: Harvery W. Peters Research Foundation
ORIGINAL AMOUNT: 4,867,000
INTEREST RATE: 30 Day Libor plus 2.95%
DATE OF NOTE: 12/24/2012
MATURITY DATE: 12/23/2043
REPAYMENT TERMS: Quarterly payments of accrued interest only payable in arrears, on March 25, June 25, September 25 and December 25 continuing until December 31, 2020 (initial loan period). Following the end of the initial loan period until the maturity date of December 23, 2043, equal quarterly payments of principal and interest are due
SECURITY PROVIDED: None
PURPOSE OF LOAN: Provide money to Ogletree Resources Corporation ("Ogletree"), in order for Ogletree to fulfill its exempt purpose
DESCRIPTION AND FMV OF CONSIDERATION: Cash - \$4,867,000

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

ATTACHMENT 17FORM 990PF, PART II - OTHER LIABILITIES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
UNEARNED RENTAL INCOME	223,073.
DUE TO MARION BRADLEY VIA MEMORIAL FOUNDATION	5,000.
INTEREST PAYABLE - OGLETREE LOAN	13,025.
FEDERAL EXCISE TAX PAYABLE	10,670.
TOTALS	<u>251,768.</u>

ATTACHMENT 18FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCESDESCRIPTIONAMOUNT

UNREALIZED LOSS

618,622.

TOTAL

618,622.

VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

52-2283401

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

ATTACHMENT 19

TITLE AND AVERAGE HOURS PER
WEEK DEVOTED TO POSITION

NAME AND ADDRESS

DIRECTOR/SECRETARY

1.00

DAVID G. HOTTMANN
FIRST PREMIER BANK
6010 S. MINNESOTA
SIOUX FALLS, SD 57108-2714

DIRECTOR

1.00

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

DIRECTOR

1.00

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

DIRECTOR/PRESIDENT

1.00

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

VIA-BRADLEY COLLEGE OF ENGINEERING FOUNDATION

52-2283401

FORM 990-PF, PART XVI-A - ANALYSIS OF OTHER REVENUE

ATTACHMENT 20

<u>DESCRIPTION</u>	<u>BUSINESS CODE</u>	<u>AMOUNT</u>	<u>EXCLUSION CODE</u>	<u>AMOUNT</u>	<u>RELATED OR EXEMPT FUNCTION INCOME</u>
--------------------	--------------------------	---------------	---------------------------	---------------	--

VIA GROUP GOVERNMENT INTEREST

1.

TOTALS

1.

0207LU 2186

V 14-7.16

789207

ATTACHMENT 20
PAGE 40

DETAIL OF SHORT-TERM CAPITAL GAINS AND LOSSES

Capital Gain/Loss Detail		Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Adjustment Code(s)	Amount of Adjustment	Gain or Loss
1850. CHINA MOBILE HK LTD-SP ADR		10/30/2013	08/15/2014	110,196.86	97,404.19			12,792.67
2170. ENCANVA CORP COM		09/17/2013	01/21/2014	38,668.73	38,554.40			114.33
11900. MCDERMOTT INTL INC COM		12/12/2013	12/01/2014	41,557.67	96,855.06			-55,297.39
1391.272 THIRD AVENUE FOCUSED CREDIT FUND INS #450		VAR	07/15/2014	16,778.74	15,775.91			1,002.83
142500.02 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		VAR	02/03/2014	142,500.02	142,500.02			
5399.13 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		02/26/2014	02/07/2014	5,399.13	5,399.13			
100718.23 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		02/26/2014	02/18/2014	100,718.23	100,718.23			
142500.02 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		03/26/2014	03/03/2014	142,500.02	142,500.02			
142500.02 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		VAR	04/01/2014	142,500.02	142,500.02			
5163.56 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		12/26/2013	04/02/2014	5,163.56	5,163.56			
1401.54 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		12/26/2013	04/10/2014	1,401.54	1,401.54			
4403.53 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		12/26/2013	04/14/2014	4,403.53	4,403.53			
16384.43 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		12/26/2013	04/29/2014	16,384.43	16,384.43			
147492.96 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		05/27/2014	05/01/2014	147,492.96	147,492.96			
5501.12 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		05/27/2014	05/09/2014	5,501.12	5,501.12			
15136.86 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		05/27/2014	05/15/2014	15,136.86	15,136.86			
5156.88 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		VAR	05/29/2014	5,156.88	5,156.88			
142500.02 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		VAR	06/02/2014	142,500.02	142,500.02			
19500. GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		06/26/2014	06/05/2014	19,500.00	19,500.00			
7600. GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		06/26/2014	06/12/2014	7,600.00	7,600.00			
170000. GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		06/26/2014	06/17/2014	170,000.00	170,000.00			
147491.38 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		VAR	07/01/2014	147,491.38	147,491.38			
1041.15 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		11/26/2013	07/08/2014	1,041.15	1,041.15			
4357.98 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		07/28/2014	07/10/2014	4,357.98	4,357.98			
37815. GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		07/28/2014	07/25/2014	37,815.00	37,815.00			
21120.38 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		VAR	07/29/2014	21,120.38	21,120.38			
142500.02 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		VAR	08/01/2014	142,500.02	142,500.02			
5774. GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		08/26/2014	08/14/2014	5,774.00	5,774.00			
130000. GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		08/26/2014	08/19/2014	130,000.00	130,000.00			
1095. GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		VAR	08/20/2014	1,095.00	1,095.00			
5009.44 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		08/26/2014	08/27/2014	5,009.44	5,009.44			
142500.02 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		09/26/2014	09/02/2014	142,500.02	142,500.02			
147345.39 GOLDMAN FINANCIAL SQUARE GOVT OBLIGATIONS #465		VAR	10/01/2014	147,345.39	147,345.39			
Totals								

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DETAIL OF LONG-TERM CAPITAL GAINS AND LOSSES

Capital Gain/Loss Detail		Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Adjustment Code(s)	Amount of Adjustment	Gain or Loss
3070. ABB LTD SPONSORED ADR		10/20/2008	11/03/2014	66,713.26	48,303.07			18,410.19
2200. CISCO SYS INC COM		VAR	01/21/2014	50,319.72	72,729.12			-22,409.40
6000. CISCO SYS INC COM		VAR	08/08/2014	148,922.50	126,477.72			22,444.78
500. DU PONT E I DE NEMOURS & CO COM		VAR	03/14/2014	33,007.27	20,136.15			12,871.12
500. DU PONT E I DE NEMOURS & CO COM		08/29/2005	10/16/2014	32,925.27	19,993.90			12,931.37
2000. EMCOR GROUP INC COM		10/19/2007	08/15/2014	84,077.54	63,880.40			20,197.14
5000. ENCANVA CORP COM		09/17/2013	11/10/2014	91,762.96	88,835.03			2,927.93
1000. GENERAL ELEC CO COM		08/28/2006	05/19/2014	26,482.41	34,040.00			-7,557.59
500. GENERAL ELEC CO COM		08/28/2006	10/16/2014	12,145.23	17,020.00			-4,874.77
400. GILEAD SCIENCES INC COM		10/17/2006	05/19/2014	32,696.92	6,756.00			25,940.92
500. GILEAD SCIENCES INC COM		10/17/2006	10/16/2014	47,672.85	8,445.00			39,227.85
1000. GILEAD SCIENCES INC COM		10/17/2006	10/22/2014	105,518.67	16,890.00			88,628.67
15. GOOGLE INC CL A		08/25/2010	03/12/2014	18,053.24	6,807.35			11,245.89
300. HONEYWELL INTERNATIONAL INC COM		06/09/2010	03/14/2014	27,744.68	12,377.80			15,366.88
400. HONEYWELL INTERNATIONAL INC COM		06/09/2010	10/16/2014	34,256.44	16,503.74			17,752.70
1775. ISHARES CHINA LARGE-CAP ETF		06/09/2010	02/12/2014	62,793.26	70,036.89			-7,243.63
600. ISHARES MSCI EMERGING MARKETS ETF		11/09/2009	01/21/2014	23,922.78	24,629.64			-706.86
3000. ISHARES MSCI EMERGING MARKETS ETF		VAR	06/13/2014	130,545.51	115,550.55			14,994.96
375. J P MORGAN CHASE & CO COM		08/16/2007	01/21/2014	21,850.87	17,120.25			4,730.62
300. MICROSOFT CORP COM		03/19/1990	10/16/2014	12,741.02	194.33			12,546.69
600. PROCTER & GAMBLE CO COM		05/02/2007	05/19/2014	47,760.74	37,530.00			10,230.74
500. PROCTER & GAMBLE CO COM		VAR	10/16/2014	41,019.59	29,072.69			11,946.90
300. QUALCOMM INC COM		10/06/2009	05/19/2014	23,907.07	12,724.47			11,182.60
200. QUALCOMM INC COM		10/06/2009	10/16/2014	14,285.88	8,482.98			5,802.90
2775. QUALCOMM INC COM		VAR	11/06/2014	192,357.61	64,291.85			128,065.76
200. SCHLUMBERGER LTD COM		06/13/2007	11/10/2014	19,735.30	16,310.00			3,425.30
500. TARGET CORP COM		09/30/2005	01/21/2014	29,595.48	25,886.85			3,708.63
2200. TARGET CORP COM		VAR	03/18/2014	131,518.18	111,172.71			20,345.47
1051.654 THIRD AVENUE FOCUSED CREDIT FUND INS #450		VAR	01/21/2014	12,115.05	11,845.01			270.04
17223.966 THIRD AVENUE FOCUSED CREDIT FUND INS #450		VAR	07/15/2014	207,721.04	181,066.46			26,654.58
300. UNITED PARCEL SERVICES CL B		04/27/2012	05/19/2014	30,333.23	23,591.19			6,742.04
300. UNITED TECHNOLOGIES CORP COM		01/24/2008	03/12/2014	34,640.70	21,675.54			12,965.16
200. UNITED TECHNOLOGIES CORP COM		01/24/2008	05/19/2014	22,996.69	14,450.36			8,546.33
Totals								

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ATTACHMENT B 1/2

