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Form 990-PF

Return of Private Foundation

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

OMB No 1545-0052

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

For calendar year 2014 or tax year beginning

, and ending

Name of foundation O. J. STOUT SCHOLARSHIP FUND UNITED NATIONAL BANK, TRUSTEE		A Employer identification number 55-6029015
Number and street (or P.O. box number if mail is not delivered to street address) P.O. BOX 1508	Room/suite	B Telephone number (304) 424-8832
City or town, state or province, country, and ZIP or foreign postal code PARKERSBURG, WV 26102		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) \$ 10621388	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	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).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check ☒ if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		33.	33.		STATEMENT 1
4 Dividends and interest from securities		301707.	301707.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		76566.			
b Gross sales price for all assets on line 6a		355145.			
7 Capital gain net income (from Part IV, line 2)			76566.		
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)					
11 Other income		12818.	12818.		STATEMENT 3
12 Total. Add lines 1 through 11		391124.	391124.		
13 Compensation of officers, directors, trustees, etc.		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees STMT 4		5480.	0.		0.
c Other professional fees STMT 5		133567.	66501.		67066.
17 Interest					
18 Taxes STMT 6		7996.	709.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 7		2.	0.		0.
24 Total operating and administrative expenses Add lines 13 through 23		147045.	67210.		67066.
25 Contributions, gifts, grants paid		312000.			312000.
26 Total expenses and disbursements. Add lines 24 and 25		459045.	67210.		379066.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		<67921.>			
b Net investment income (if negative, enter -0-)			323914.		
c Adjusted net income (if negative, enter -0-)				N/A	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1 Cash - non-interest-bearing			350.		
	2 Savings and temporary cash investments			162406.	20093.	20093.
	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					
	7 Other notes and loans receivable ▶	986052.	STATEMENT 8			
	Less: allowance for doubtful accounts ▶	0.		981690.	986052.	986052.
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock	STMT 9		159009.	159009.	8225525.
	c Investments - corporate bonds	STMT 10		25618.	25618.	0.
	11 Investments - land, buildings, and equipment, basis ▶					
Less accumulated depreciation ▶						
12 Investments - mortgage loans						
13 Investments - other	STMT 11		1146982.	1214328.	1366166.	
14 Land, buildings, and equipment, basis ▶						
Less accumulated depreciation ▶						
15 Other assets (describe ▶ <u>OIL & GAS INTERESTS</u>)			6260.	6260.	23552.	
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)			2482315.	2411360.	10621388.	
Liabilities	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Deferred revenue					
	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable					
	22 Other liabilities (describe ▶)					
	23 Total liabilities (add lines 17 through 22)			0.	0.	
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					
	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			0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds			2482315.	2411360.	
30 Total net assets or fund balances			2482315.	2411360.		
31 Total liabilities and net assets/fund balances			2482315.	2411360.		

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	2482315.
2 Enter amount from Part I, line 27a	2	<67921.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	2414394.
5 Decreases not included in line 2 (itemize) ▶ <u>NOTE ADJUSTMENT</u>	5	3034.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2411360.

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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 UNITED BANK STATEMENT ATTACHED	P	VARIOUS	08/21/14
b UNITED BANK STATEMENT ATTACHED	P	VARIOUS	10/27/14
c CAPITAL GAINS DIVIDENDS			
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 56452.		54497.	1955.
b 269114.		224082.	45032.
c 29579.			29579.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(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	
a			1955.
b			45032.
c			29579.
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	76566.
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). If (loss), enter -0- in Part I, line 8	}	3	N/A

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2013	358317.	8543057.	.041942
2012	342760.	8097376.	.042330
2011	433126.	8124247.	.053313
2010	262140.	7397502.	.035436
2009	330029.	7743336.	.042621

2 Total of line 1, column (d)	2	.215642
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	.043128
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	9451826.
5 Multiply line 4 by line 3	5	407638.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	3239.
7 Add lines 5 and 6	7	410877.
8 Enter qualifying distributions from Part XII, line 4	8	457066.

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.

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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	3239.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		2	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		3	3239.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
3 Add lines 1 and 2		5	3239.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-			
6 Credits/Payments:			
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a 6600.	7	6600.
b Exempt foreign organizations - tax withheld at source	6b	8	
c Tax paid with application for extension of time to file (Form 8868)	6c	9	
d Backup withholding erroneously withheld	6d	10	3361.
7 Total credits and payments. Add lines 6a through 6d		11	0.
8 Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached			
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed			
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
11 Enter the amount of line 10 to be: Credited to 2015 estimated tax ☒ 3361. Refunded ☒			

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. ☒ \$ 0. (2) On foundation managers. ☒ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☒ \$ 0.		
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?		
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) ☒ WV		
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

N/A

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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? Website address ► <u>N/A</u>	13	X	
14	The books are in care of ► <u>MCDONOUGH, EDDY, PARSONS & BAYLOUS</u> Telephone no. ► <u>(304) 428-8091</u> Located at ► <u>P.O. BOX 184, PARKERSBURG, WV</u> ZIP+4 ► <u>26102</u>			
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		0.
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? 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 ►	16	Yes	No X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
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
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? If "Yes," list the years ►	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	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
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

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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 ☒ No
 Organizations relying on a current notice regarding disaster assistance check here ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? **N/A** ☐ 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? **N/A**

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.

(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
CATHERINE L. HOUSER 514 MARKET STREET PARKERSBURG, WV 261015144	VP AND SR TRUST ADVISOR, U	0.00	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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 0

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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. 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

0

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 GRANTS TO STUDENTS AND RELATED ADMINISTRATIVE EXPENSES	
	379066.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

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

	Amount
1 LOANS TO STUDENTS	
	78000.
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	78000.

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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	9464037.
b	Average of monthly cash balances	1b	91425.
c	Fair market value of all other assets	1c	40300.
d	Total (add lines 1a, b, and c)	1d	9595762.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	9595762.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	143936.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	9451826.
6	Minimum investment return. Enter 5% of line 5	6	472591.

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	472591.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	3239.
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	3239.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	469352.
4	Recoveries of amounts treated as qualifying distributions	4	12250.
5	Add lines 3 and 4	5	481602.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	481602.

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	379066.
b	Program-related investments - total from Part IX-B	1b	78000.
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	457066.
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	5	3239.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	453827.

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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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				481602.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009				
b From 2010				
c From 2011	12356.			
d From 2012				
e From 2013				
f Total of lines 3a through e	12356.			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ \$	457066.			
a Applied to 2013, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2014 distributable amount				457066.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)	12356.			12356.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
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		0.		
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 instr.			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				12180.
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)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9.				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013				
e Excess from 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)

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

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:

CATHERINE L. HOUSER, UNITED NATIONAL BANK

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

SEE ATTACHED APPLICATION FORMS

c Any submission deadlines:

APRIL 1, FOR AWARD OF GRANT FOR SUBSEQUENT FALL SEMESTER

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

SEE ATTACHED CRITERIA STATEMENT

O. J. STOUT SCHOLARSHIP FUND

Form 990-PF (2014)

UNITED NATIONAL BANK, TRUSTEE

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE ATTACHED SCHEDULE	SEE ATTACHED SCHEDULE		SCHOLARSHIP FOR UNDERGRADUATE EDUCATION	312000.
Total			3a	312000.
b Approved for future payment				
NONE				
Total			3b	0.

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

- | | | Yes | No |
|----------|--|-------|----|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| | (1) Cash | 1a(1) | X |
| | (2) Other assets | 1a(2) | X |
| b | Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | X |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | X |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | X |
| | (4) Reimbursement arrangements | 1b(4) | X |
| | (5) Loans or loan guarantees | 1b(5) | X |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | X |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

- b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.


Signature of officer or trustee

United Bank, Inc

5/12/15
Date

U.F.
Title

May the IRS discuss this return with the preparer

☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐
self-employed

PTIN

KATHY G. EDDY

Kathy D. Eddy CPA

05/08/2015

P00729774

Firm's name ▶ MCDONOUGH, EDDY, PARSONS & BAYLOUS, A.C.

Firm's EIN ► 55-0603535

Firm's address ► P.O. BOX 184, 412 MARKET ST., SUITE 20
PARKERSBURG, WV 26102

Phone no. (304) 428-8091

Form **990-PF** (2014)

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
UNB TRUST FUNDS	33.	33.	
TOTAL TO PART I, LINE 3	33.	33.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
COMMON STOCK	331091.	0.	331091.	331091.	
INTEREST REPORTED AS DIVIDENDS	195.	0.	195.	195.	
TO PART I, LINE 4	331286.	0.	331286.	331286.	

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
OIL & GAS RENTS AND ROYALTIES	9248.	9248.	
INTEREST RECEIVED ON FOUNDATION LOW-INTEREST STUDENT LOANS	3551.	3551.	
OTHER INVESTMENT INCOME	19.	19.	
TOTAL TO FORM 990-PF, PART I, LINE 11	12818.	12818.	

FORM 990-PF	ACCOUNTING FEES			STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ACCOUNTING FEES	5480.	0.		0.	
TO FORM 990-PF, PG 1, LN 16B	5480.	0.		0.	

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
MANAGEMENT INVESTMENT FEES	66501.	66501.		0.	
SCHOLARSHIP GRANT FEES	67066.	0.		67066.	
TRADE SERVICE FEE	0.	0.		0.	
TO FORM 990-PF, PG 1, LN 16C	133567.	66501.		67066.	

FORM 990-PF	TAXES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
REAL ESTATE TAXES - OIL & GAS	709.	709.		0.	
TAXES PAID IN 2013	7287.	0.		0.	
TO FORM 990-PF, PG 1, LN 18	7996.	709.		0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
MISCELLANEOUS EXPENSES	2.	0.		0.	
TO FORM 990-PF, PG 1, LN 23	2.	0.		0.	

FORM 990-PF	OTHER NOTES AND LOANS RECEIVABLE			STATEMENT	8
DESCRIPTION	BALANCE DUE	DOUBTFUL ACCT ALLOWANCE	FMV OF LOAN		
SCHOLARSHIP LOANS	986052.	0.	0.		
TOTAL TO FM 990-PF, PART II, LN 7	986052.	0.	0.		

FORM 990-PF	CORPORATE STOCK		STATEMENT	9
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE		
211,000 SHS UNITED BANKSHARES INC.	149862.	7901950.		
3500 SHS, EXXON MOBIL CORP	9147.	323575.		
TOTAL TO FORM 990-PF, PART II, LINE 10B	159009.	8225525.		

FORM 990-PF	CORPORATE BONDS		STATEMENT	10
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE		
28,900 RAPID AMERICAN SUBORDINATED DEBENTURES, 7%, DUE 5/15/95 WORTHLESS	25618.	0.		
TOTAL TO FORM 990-PF, PART II, LINE 10C	25618.	0.		

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 11

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
888.344 SHS VANGUARD 500 INDEX	FMV	121626.	168688.
1666.558 SHS FEDERATED TOTAL RETURN INSTL	FMV	18669.	18399.
1303.804 SHS PIMCO TOTAL RETURN FD	FMV	0.	0.
1391.095 SHS ING GLOBAL REAL EST	FMV	0.	0.
1501.746 SHS WESTCORE INT'L SMALL CAP	FMV	27909.	25094.
1169.392 SHS PRUDENTIAL JENNISON MID CAP GWTH SH	FMV	39727.	46811.
1041.838 SHS HARBOR INTRNL FD	FMV	66718.	67490.
1745.831 SHS HARDING LOEVNER EMRG MKT	FMV	78244.	79645.
1082.000 SHS NORTHERN LIGHTS FUND TR EALGE MLP STRAT FD	FMV	12778.	13839.
2104.797 SHS HATTERAS ALPHA HGD	FMV	22349.	24521.
2205.743 SHS NATIXIS VAUGHAN NELSON SM CAP	FMV	48343.	46607.
2372.381 SHS DIAMOND HILL LONG SHORT	FMV	49162.	57459.
295.000 SHS RS NATURAL RESOURCES Y CLASS	FMV	10862.	7517.
396.976 SHS TEMPLETON GLOBAL BD FD	FMV	5044.	4926.
3011.699 SHS TOUCHSTONE SMALL CAP CORE FD	FMV	46735.	57704.
441.011 SHS WINSLOW OSTERWEIS STR INC FD	FMV	5221.	5023.
2585.735 SHS AQR FUNDS MANAGED FUTURES STR CL I	FMV	26373.	27486.
480.241 SHS DOUBLELINE TOTAL RETURN FUND	FMV	5370.	5268.
517.117 SHS FEDERATED STRT IN FD	FMV	0.	0.
8073.396 SHS PIMCO ALL ASSET FD	FMV	81259.	73710.
5467.294 SHS DRIEHAUS FUNDS ACT IN	FMV	58203.	56969.
8195.174 SHS VANGUARD HIGH YIELD DIV INDEX INV	FMV	184323.	223073.
9094.581 SHS RIVERPARK WGWD LG CAP	FMV	117188.	167977.
1043.379 SHS WASATCH INT'L GROWTH INV	FMV	26744.	27368.
2232.000 SHS FEDERATED INT'L LEADERS FUND #119	FMV	75824.	71491.
500.730 SHS GOLDMAN SACHS TRUST STRG INC CL I	FMV	5311.	5148.
4205.000 SHS BLACKROCK INC EMERG MKTS L/S FD	FMV	43382.	43227.
110.278 SHS VANGUARD TOTAL BOND MARKET INDEX FD ADMIRAL SHARES	FMV	13168.	13156.
1356.785 SHS VOYA GLOBAL REAL ESTATE FD CLASS I	FMV	23796.	27570.
		1214328.	1366166.

TOTAL TO FORM 990-PF, PART II, LINE 13

O.J. STOUT SCHOLARSHIP FUND

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Form 990-PF 2014

Part I, Line 16c, Column d - Other Professional Fees

Per method approved by the Internal Revenue service through examination of prior 990-PF's of the O.J. Stout Scholarship Fund, the administrative fees are to be written off over a 15- year period as follows:

Year 1 - \$586.50 per year
Year 2-4 - \$130.50 per year
Year 5-15 - \$47.40 per year

Accordingly, United Bank's administrative fees for 2014 were computed as follows:

Year	Fee Per Student	No. of Students	Total
1	\$586.50	36	\$21,114.00
2-4	\$130.50	140	\$18,270.00
5-15	\$47.40	584	\$27,681.60
			<u>\$67,065.60</u>

O. J. STOUT SCHOLARSHIP FUND

EIN: 55-6029015

Form 990-PF 2014

PART IV Line 1(a) and 1(b) Capital Gains and Losses Detail

ACCOUNT # 10150004511
TAX ID 55-6029015
FROM 01/01/2014
TO 12/31/2014
FISCAL YEAR: 12/31

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GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS	REG	COVERED
-----	-----	-----	-----	-----	---	-----
SHORT TERM CAPITAL GAIN (LOSS)						

19.588 SHARES OF FEDERATED STRATEGIC INCOME FUND #653 CLASS I	02/20/2014 08/22/2013	178.06	174.34	3.72	60	C
37.18 SHARES OF WESTCORE INTERNATIONAL SMALL CAP	02/20/2014 03/06/2013	784.50	689.69	94.81	65	C
207 SHARES OF NORTHERN LIGHTS FUND TRUST EAGLE MLP STRATEGY FUND	02/20/2014 08/22/2013	2,688.93	2,444.67	244.26	65	C
265.889 SHARES OF PIMCO ALL ASSET FUND INST SHS #34	02/20/2014 03/06/2013	3,222.57	3,376.80	(154.23)	65	C
540.168 SHARES OF PIMCO ALL ASSET FUND INST SHS #34	02/20/2014 08/22/2013	6,546.84	6,444.21	102.63	65	C
2623.35 SHARES OF AQR FUNDS MANAGED FUTURES STRATEGY CLASS I	06/04/2014 08/22/2013	25,840.00	27,046.74	(1,206.74)	65	C
122 SHARES OF AQR FUNDS MANAGED FUTURES STRATEGY CLASS I	08/21/2014 08/22/2013	1,228.54	1,257.82	(29.28)	65	C
787 SHARES OF NORTHERN LIGHTS FUND TRUST EAGLE MLP STRATEGY FUND	08/21/2014 08/22/2013	12,096.19	9,294.47	2,801.72	65	C

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GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS	REG	COVERED
SHORT TERM CAPITAL GAIN (LOSS) - CONTINUED						
86 SHARES OF RS NATURAL RESOURCES Y CLASS	08/21/2014 08/22/2013	3,267.14	3,163.08	104.06	65	C
55.138 SHARES OF PIMCO TOTAL RETURN FUND	09/29/2014 08/21/2014	599.35	605.41	(6.06)	65	C
TOTAL SHORT TERM CAPITAL GAIN (LOSS)			56,452.12	54,497.23	1,954.89	

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CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS	REG	COVERED
-----	-----	-----	-----	-----	---	-----
LONG TERM CAPITAL GAIN (LOSS)						

84.210528 OF BROOKS, ADAM CHRISTOPHER	01/24/2014 06/17/2007	84.21	84.20	0.01	120	
21.05263 OF BROOKS, ADAM CHRISTOPHER	01/24/2014 06/19/2008	21.05	21.06	(0.01)	120	
388.399 SHARES OF FEDERATED STRATEGIC INCOME FUND #653 CLASS I	02/20/2014 05/03/2011	3,530.55	3,584.92	(54.37)	60	
109.13 SHARES OF FEDERATED STRATEGIC INCOME FUND #653 CLASS I	02/20/2014 02/22/2012	991.99	1,004.00	(12.01)	60	C
672.92 SHARES OF DIAMOND HILL LONG SHORT FUND 11 CLASS I	02/20/2014 08/24/2011	15,093.60	10,733.07	4,360.53	65	
367.08 SHARES OF DIAMOND HILL LONG SHORT FUND 11 CLASS I	02/20/2014 02/22/2012	8,233.60	6,581.74	1,651.86	65	C
602.802 SHARES OF DRIEHAUS FUNDS ACTIVE INCOME FUND CLASS A (CLOSED TO NEW INVESTORS)	02/20/2014 08/24/2011	6,510.26	6,323.39	186.87	65	
703.092 SHARES OF HARBOR INTERNATIONAL FUND	02/20/2014 06/14/2010	49,722.67	35,126.46	14,596.21	65	

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GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS	REG	COVERED
-----	-----	-----	-----	-----	---	-----
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED						
43.869 SHARES OF HARBOR INTERNATIONAL FUND	02/20/2014 08/24/2011	3,102.42	2,429.03	673.39	65	
34.763 SHARES OF HARBOR INTERNATIONAL FUND	02/20/2014 02/22/2012	2,458.44	2,078.83	379.61	65	C
208.628 SHARES OF HARDING LOEVNER EMERGING MARKET PORT ADVISOR CLASS	02/20/2014 06/14/2010	9,753.36	8,716.48	1,036.88	65	
315.964 SHARES OF HATTERAS ALPHA HEDGED STRATEGIES	02/20/2014 08/24/2011	3,772.61	3,282.87	489.74	65	
153.952 SHARES OF PIMCO TOTAL RETURN FUND	02/20/2014 05/03/2011	1,665.76	1,698.62	(32.86)	65	
29.837 SHARES OF PRUDENTIAL JENNISON MID CAP GROWTH SHARE CLASS Z CLOSED TO NEW INVESTORS	02/20/2014 12/27/2012	1,227.79	959.26	268.53	65	C
305.65 SHARES OF RIVERPARK/WEDGEWOOD LARGE CAP FOCUSED GROWTH FUND SHARE CLASS I	02/20/2014 08/24/2011	5,461.97	3,227.66	2,234.31	65	
34.616 SHARES OF VANGUARD 500 INDEX FUND SIGNAL CLASS	02/20/2014 12/20/2012	4,863.20	3,828.19	1,035.01	65	C

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS	REG	COVERED
-----	-----	-----	-----	-----	---	-----
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED						
3788.262 SHARES OF PIMCO ALL ASSET FUND INST SHS #34	02/20/2014 08/24/2011	45,913.74	45,875.85	37.89	65	
675.935 SHARES OF PIMCO ALL ASSET FUND INST SHS #34	02/20/2014 02/22/2012	8,192.33	8,280.20	(87.87)	65	C
194.871795 OF DAILEY, NATHAN GALE	03/17/2014 09/23/2005	194.87	194.88	(0.01)	120	
123.076923 OF DAILEY, NATHAN GALE	03/17/2014 06/30/2008	123.08	123.07	0.01	120	
194.871795 OF DAILEY, NATHAN GALE	07/03/2014 09/23/2005	194.87	194.88	(0.01)	120	
123.076923 OF DAILEY, NATHAN GALE	07/03/2014 06/30/2008	123.08	123.07	0.01	120	
175.814 SHARES OF HARDING LOEVNER EMERGING MARKET PORT ADVISOR CLASS	08/21/2014 06/14/2010	9,365.61	7,345.51	2,020.10	65	
644.183 SHARES OF NATIXIS VAUGHAN NELSON SMALL CAP VALUE FUND CLASS Y CLOSED TO NEW INVESTORS	08/21/2014 06/14/2010	14,932.17	14,964.37	(32.20)	65	

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GAIN AND LOSS DETAIL		DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS	REG	COVERED
CUSIP #/ PROPERTY DESCRIPTION							
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED							
360.109 SHARES OF PRUDENTIAL JENNISON MID CAP GROWTH SHARE CLASS Z CLOSED TO NEW INVESTORS		08/21/2014 12/27/2012	15,218.21	11,577.57	3,640.64	65	C
225.936 SHARES OF RIVERPARK/WEDGEWOOD LARGE CAP FOCUSED GROWTH FUND SHARE CLASS I		08/21/2014 08/24/2011	4,249.85	2,385.88	1,863.97	65	
990.994 SHARES OF TOUCHSTONE SMALL CAP CORE FUND		08/21/2014 02/22/2012	21,266.73	15,053.20	6,213.53	65	C
93.299 SHARES OF VANGUARD 500 INDEX FUND SIGNAL CLASS		08/21/2014 12/20/2012	14,206.64	10,317.95	3,888.69	65	C
261.359 SHARES OF VOYA GLOBAL REAL ESTATE FUND CLASS I		08/21/2014 08/23/2012	5,378.77	4,513.67	865.10	65	C
1104.315 SHARES OF PIMCO TOTAL RETURN FUND		09/29/2014 05/03/2011	12,003.90	12,184.38	(180.48)	65	
45.537 SHARES OF PIMCO TOTAL RETURN FUND		09/29/2014 02/22/2012	494.99	505.91	(10.92)	65	C
225.641026 OF DAILEY, NATHAN GALE		10/27/2014 09/23/2005	225.64	225.65	(0.01)	120	

ACCOUNT # 1015004511
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GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION -----	DATE SOLD/ ACQUIRED -----	PROCEEDS OF SALE -----	COST -----	GAIN OR LOSS -----	REG ---	COVERED -----
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED -----						
535.897435 OF DAILEY, NATHAN GALE	10/27/2014 09/23/2005	535.90	535.89	0.01	120	
TOTAL LONG TERM CAPITAL GAIN (LOSS)		269,113.86	224,081.71	45,032.15		

ACCOUNT # 1015004511
TAX ID 55-6029015
FROM 01/01/2014
TO 12/31/2014
FISCAL YEAR: 12/31

UNITED BANK, INC.
Gain and Loss Report
TRUSTEE UNDER AGREEMENT WITH O J
STOUT

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GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS	REG	COVERED
SHORT TERM CAPITAL GAINS DIVIDENDS						
2583.417 BASIS SHARES OF NATIXIS VAUGHAN NELSON SMALL CAP VALUE FUND CLASS Y CLOSED TO NEW INVESTORS				399.65	65	
2776.982 BASIS SHARES OF TOUCHSTONE SMALL CAP CORE FUND				323.82	66	
396.976 BASIS SHARES OF TEMPLETON GLOBAL BOND FUND				11.15	65	
8691.704 BASIS SHARES OF RIVERPARK/WEDGEWOOD LARGE CAP FOCUSED GROWTH FUND SHARE CLASS I				2,607.51	66	
1056.293 BASIS SHARES OF PRUDENTIAL JENNISON MID CAP GROWTH SHARE CLASS Z CLOSED TO NEW INVESTORS				583.71	66	
295 BASIS SHARES OF RS NATURAL RESOURCES Y CLASS				59.41	65	
2469.65 BASIS SHARES OF AQR FUNDS MANAGED FUTURES STRATEGY CLASS I				429.85	66	
1207.169 BASIS SHARES OF VANGUARD TOTAL BOND MARKET INDEX FUND ADMIRAL SHARES				15.69	66	

ACCOUNT # 1015004511
TAX ID 55-6029015
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GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION -----	DATE SOLD/ ACQUIRED -----	PROCEEDS OF SALE -----	COST -----	GAIN OR LOSS -----	REG ---	COVERED -----
SHORT TERM CAPITAL GAINS DIVIDENDS - CONTINUED						
1939.234 BASIS SHARES OF NATIXIS VAUGHAN NELSON SMALL CAP VALUE FUND CLASS Y CLOSED TO NEW INVESTORS				178.80	66	
TOTAL SHORT TERM CAPITAL GAINS DIVIDENDS			0.00	4,609.59		

ACCOUNT # 1015004511
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GAIN AND LOSS DETAIL		DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS	REG	COVERED
		-----	-----	-----	-----	---	-----
LONG TERM CAPITAL GAINS DIVIDENDS							

2583.417 BASIS SHARES OF					1,386.78	65	
NATIXIS VAUGHAN NELSON SMALL CAP							
VALUE FUND CLASS Y CLOSED TO							
NEW INVESTORS							
2776.982 BASIS SHARES OF					4,088.86	66	
TOUCHSTONE SMALL CAP CORE FUND							
441.011 BASIS SHARES OF					7.40	65	
WINSLOW OSTERWEIS STRATEGIC							
INCOME FUND							
8691.704 BASIS SHARES OF					4,559.67	66	
RIVERPARK/WEDGEWOOD LARGE CAP							
FOCUSED GROWTH FUND SHARE CLASS							
I							
1056.293 BASIS SHARES OF					3,908.57	66	
PRUDENTIAL JENNISON MID CAP							
GROWTH SHARE CLASS Z CLOSED TO							
NEW INVESTORS							
1454.578 BASIS SHARES OF					773.09	66	
WESTCORE INTERNATIONAL SMALL CAP							
295 BASIS SHARES OF					585.72	65	
RS NATURAL RESOURCES Y CLASS							
1674.236 BASIS SHARES OF					3,236.83	66	
HARDING LOEVNER EMERGING MARKET							
PORT ADVISOR CLASS							

ACCOUNT # 1015004511
TAX ID 55-6029015
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FISCAL YEAR: 12/31

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GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS	REG	COVERED
-----	-----	-----	-----	-----	---	-----
LONG TERM CAPITAL GAINS DIVIDENDS - CONTINUED						

2469.65 BASIS SHARES OF AQR FUNDS MANAGED FUTURES STRATEGY CLASS I				780.92	66	
1207.169 BASIS SHARES OF VANGUARD TOTAL BOND MARKET INDEX FUND ADMIRAL SHARES				18.11	66	
1939.234 BASIS SHARES OF NATIXIS VAUGHAN NELSON SMALL CAP VALUE FUND CLASS Y CLOSED TO NEW INVESTORS				5,420.55	66	
1036.034 BASIS SHARES OF WASATCH INTERNATIONAL GROWTH INV				193.11	66	
1665.66 BASIS SHARES OF FEDERATED TOTAL RETURN INSTL SHS #328				9.91	61	
TOTAL LONG TERM CAPITAL GAINS DIVIDENDS			0.00	24,969.52		

ACCOUNT # 1015004511
TAX ID 55-6029015
FROM 01/01/2014
TO 12/31/2014
FISCAL YEAR: 12/31

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SUMMARY OF CAPITAL GAINS AND LOSSES

TOTAL SHORT TERM CAPITAL GAIN (LOSS)
TOTAL SHORT TERM CAPITAL GAINS DIVIDENDS

1,954.89
4,609.59

NET SHORT TERM CAPITAL GAIN (LOSS)

6,564.48
6,564.48

TOTAL LONG TERM CAPITAL GAIN (LOSS)
TOTAL LONG TERM CAPITAL GAINS DIVIDENDS
TOTAL 28% RATE CAPITAL GAINS DIVIDENDS
TOTAL SEC 1250 CAPITAL GAINS DIVIDENDS
TOTAL SEC 1202 CAPITAL GAINS DIVIDENDS

45,032.15
24,969.52
0.00
0.00
0.00

NET LONG TERM CAPITAL GAIN (LOSS)

70,001.67
70,001.67

NET CAPITAL GAIN (LOSS)

76,566.15
=====

TOTAL GAIN/LOSS FROM SALES WITH UNKNOWN COST/ACQUISITION DATE

0.00

O.J. STOUT SCHOLARSHIP FUND

EIN: 55-6029015

Form 990-PF 2014

PART XV Line 2(b) Scholarship Application Forms

O.J. STOUT SCHOLARSHIP
APPLICATION FOR FINANCIAL ASSISTANCE
FOR 2014-2015 SCHOOL YEAR
DEADLINE - MARCH 31ST, 2014

SUBMIT TO: United Bank
Trust Department
514 Market Street
Parkersburg, WV 26101

The 2014-2015 Scholarship Application must be completed and postmarked with the following attachments by March 31, 2014 in order to be considered for the upcoming school year. If you do not have **ALL** the requirements attached, your application will **NOT** be reviewed. **NO** courtesy calls will be made of incomplete applications. Please complete all fields on this application, even if you are reapplying for the scholarship. Please feel free to send your application certified mail to confirm it is received by the due date or you may call and confirm that your application was received. If you drop your application off in person you may ask for a receipt.

Please include:

***PAGE ONE (1) OF YOUR PARENTS COMPLETED 1040 FOR 2013 TAX YEAR, from the parent(s) who claimed the student.** If applicant is not married, parents 1040 **MUST** be attached – If applicant is married, please provide a copy of applicant's 1040. (If parents do not file a 1040, a copy of the student's **completed** FAFSA (Free Application for Federal Student Aid Form) **MUST** be attached.

***A COPY OF YOUR FALL/WINTER 2013 GRADES.** We do not require an official transcript, but it is imperative that your **full name** and your **cumulative G.P.A.** are included on the grade report submitted. A separate copy of your grades is required for this application. If you have submitted your grades for another purpose do not assume they will be included for this application.

***THREE (3) REFERENCE LETTERS** – May be mailed separately to the Trust Department, as long as they are received by 3/31/14. (**Not required if filing a "Reapplication"**).

FULL NAME _____ BIRTHDATE _____

ADDRESS _____ TELEPHONE # _____

EMAIL _____

REAPPLICATION: YES _____ NO _____

IF YES, PREVIOUS O.J. STOUT AWARDS: Year: _____
Award Amount: _____

EDUCATION

	<u>NAME</u>	<u>CITY/STATE</u>	<u>ATTENDED</u>	
			<u>FROM</u>	<u>TO</u>
Secondary School	_____	_____	_____	_____
College	_____	_____	_____	_____
Other	_____	_____	_____	_____
ACT Score:	Comp_____			
SAT Score:	Comp_____			

MARITAL STATUS

SINGLE _____ MARRIED _____ SEPARATED _____ DIVORCED _____ WIDOWED _____

ARE YOU A UNITED STATES CITIZEN? YES _____ NO _____

IF NOT, EXPLAIN _____

HOW MUCH ARE YOUR TOTAL DEBTS? _____ EXPLAIN _____

ARE YOU RELATED TO ANYONE WORKING AT UNITED BANK? YES _____ NO _____

IF YES, WHOM _____ RELATIONSHIP _____

COLLEGE INFORMATION

COLLEGE OR UNIVERSITY _____

LOCATION (CITY AND STATE) _____

MAJOR OR FIELD OF STUDY _____

DATE YOU EXPECT TO COMPLETE YOUR COLLEGE DEGREE MO/YR _____

CIRCLE CLASSIFICATION (**during 2014-2015 school year**)

FRESHMAN SOPHOMORE JUNIOR SENIOR

WILL YOU BE A FULL TIME STUDENT DURING 2014-2015? _____

IF NO, ATTACH EXPLANATION.

EXPENSES (Total for year)

TOTAL _____

FAMILY MEMBERS LISTING (GIVE INFORMATION FOR ALL FAMILY MEMBERS LIVING IN HOUSEHOLD.)

Name of Family Member	Age	Relationship	Occupation/School
-----------------------	-----	--------------	-------------------

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

I HEREBY AFFIRM THAT THE FOREGOING ANSWERS AND STATEMENTS ARE TRUE AND CORRECT AND THAT I HAVE NOT WITHHELD ANY INFORMATION THAT COULD, IF DISCLOSED, AFFECT THIS APPLICATION UNFAVORABLY.

(Applicant's signature)

(Date)

O. J. STOUT SCHOLARSHIP FUND

EIN: 55-6029015

Form 990-PF 2014

PART XV Line 2(d) Scholarship Criteria Statement

O.J. STOUT SCHOLARSHIP FUND CRITERIA

The following criteria should be followed in awarding scholarships under this fund:

1. Applicants must be young men residing in Wood County or in adjacent West Virginia counties. Preference shall be given to students residing in Wood County.
2. Recipients must be selected primarily on the basis of need, but academic ability and potential should also be considered.
3. Preference should be given to students who are studying to become ministers at West Virginia Wesleyan College, Buckhannon, West Virginia.
4. All recipients must be graduates of an accredited high school or have exhibited and ability, desire and willingness to pursue their education for a professional or business career.
5. All recipients must maintain at least a 2.0 or "C" grade point average in order to be eligible for additional loan or scholarship. Also, the recipient must maintain full-time status at the institution they attend.
6. The recipient will be responsible for providing the trustee with a copy of his grade report (including the student's full name and cumulative G.P.A.) after the completion of each semester. In addition, it is the duty of the recipient to advise the trustee of any changes he makes in his course of study or the University or College he is attending.
7. **No award shall be automatically renewed.** Each grant and/or loan will be made on an annual basis provided that the recipient meets the criteria and provides a complete application no later than March 31st each year.
8. Awards may be made to sophomores, juniors and seniors in college as well as to freshmen, even though they have not previously been recipients of grants and loans. Graduate students may be considered as well as undergraduate students as long as they meet the other requirements necessary to obtain a grant and/or loan.

9. All loan recipients shall sign a negotiable promissory note for an amount approved by the trustee. All promissory notes will bear interest at the rate of (3) three percent per annum commencing (5) five years after the recipient has discontinued his schooling. Terms for repayment of the loan will be outlined in the promissory note.
10. The committee established by the Trust shall meet and determine the recipients of the awards to the extent possible prior to awards day at area high schools so that grants and/or loans can be presented on those occasions if at all possible.
11. It should be emphasized that this fund is designed to assist worthy students and not to pay the full cost and expenses of their education.
12. Recipients of awards shall receive one-half ($1/2$) of the total amount awarded at the beginning of the fall semester and one-half ($1/2$) of the award at the beginning of the spring semester, assuming that the grade point average and other criteria have been met during the first semester.
13. It will be the responsibility of the recipient to keep his address and educational status current with the United Bank Trust Department as administrator of the scholarship. This responsibility continues until his note is paid in full.

Having read and understanding the requirements:

I accept the terms and conditions _____

I reject the terms and conditions _____
(Therefore, subject to forfeit the award).

Witnessed by _____ Date _____

O. J. STOUT SCHOLARSHIP FUND

EIN: 55-6029015

Form 990-PF 2014

PART XV 3(a) Schedule of Scholarship Grant Recipients

O J STOUT SCHOLARSHIP FUND

EIN: 55-6029015

YEAR 2014

Recipient		Relationship to		Foundation Status of Recipient	Purpose of Grant	Amount Received	Total Award	Loan Amount
First Name	Last Name	Foundation	Foundation					
Payne	Ankrom	None	None	Active	Education	\$2,800	\$3,500	\$700
Matthew	Beeson	None	None	Active	Education	4,000	5,000	1,000
Kenneth	Blosser	None	None	Active	Education	4,000	5,000	1,000
Nicholas	Brumfield	None	None	Active	Education	4,000	5,000	1,000
Anthony	Brunicaardi II	None	None	Active	Education	1,200	1,500	300
Charles	Bunner	None	None	Active	Education	3,200	4,000	800
Matthew	Burdette	None	None	Active	Education	2,400	3,000	600
Brett	Burns	None	None	Active	Education	400	500	100
Ryan	Calhoun	None	None	Active	Education	2,400	3,000	600
Garret	Carden	None	None	Active	Education	4,000	5,000	1,000
Dillon	Carden	None	None	Active	Education	2,800	3,500	700
John	Carter	None	None	Active	Education	3,200	4,000	800
Robert	Casto	None	None	Active	Education	4,000	5,000	1,000
Levi	Casto	None	None	Active	Education	3,600	4,500	900
Trenton	Cheuvront	None	None	Active	Education	2,400	3,000	600
Dylan	Cogar	None	None	Active	Education	2,400	3,000	600
Chad	Collins	None	None	Active	Education	400	500	100
Ian	Collins	None	None	Active	Education	400	500	100
Elijah	Copen	None	None	Active	Education	2,400	3,000	600
Brandon	Corbitt	None	None	Active	Education	2,400	3,000	600
Sean	Cottrill	None	None	Active	Education	3,600	4,500	900
Joseph	Cottrill	None	None	Active	Education	3,600	4,500	900
Eric	Cunningham	None	None	Active	Education	4,000	5,000	1,000
Garrett	Dailey	None	None	Active	Education	3,600	4,500	900
Devin	Davis	None	None	Active	Education	3,200	4,000	800
Austin	Davis	None	None	Active	Education	3,200	4,000	800
Aaron	Davis	None	None	Active	Education	2,400	3,000	600
Brandon	DeCicco	None	None	Active	Education	400	500	100

Recipient		Relationship to		Foundation		Purpose of		Total Award	Loan Amount
First Name	Last Name	Foundation	Status of Recipient	Grant	Amount Received	Amount Received	Loan Amount		
Sean	Deem	None	Active	Education	1,600	2,000	400		
Brandon	Dix	None	Active	Education	3,600	4,500	900		
Matthew	Dixon	None	Active	Education	1,200	1,500	300		
Andrew	Dollman	None	Active	Education	2,400	3,000	600		
Chase	Dye	None	Active	Education	3,200	4,000	800		
Jacob	Edwards	None	Active	Education	1,200	1,500	300		
Eric	Eisenmann	None	Active	Education	1,200	1,500	300		
Killian	Ellis	None	Active	Education	2,400	3,000	600		
Jon	Ferguson	None	Active	Education	3,600	4,500	900		
Matthew	Flowers	None	Active	Education	400	500	100		
Adam	Foster	None	Active	Education	3,200	4,000	800		
Andrew	Galland	None	Active	Education	4,000	5,000	1,000		
Justin	Gandee	None	Active	Education	3,200	4,000	800		
Brandon	Gandee	None	Active	Education	2,400	3,000	600		
Alexander	Gedon	None	Active	Education	3,600	4,500	900		
Shawn	Graham	None	Active	Education	2,400	3,000	600		
Cole	Greathouse	None	Active	Education	3,200	4,000	800		
Jess	Green	None	Active	Education	2,400	3,000	600		
Jordan	Greenburg	None	Active	Education	3,600	4,500	900		
Corey	Hall	None	Active	Education	2,400	3,000	600		
Joshua	Harmon	None	Active	Education	1,200	1,500	300		
Benjamin	Harris	None	Active	Education	1,200	1,500	300		
David	Hastings, Jr.	None	Active	Education	4,000	5,000	1,000		
Jared	Haught	None	Active	Education	1,200	1,500	300		
Jesse	Honer	None	Active	Education	3,600	4,500	900		
David	Huggins	None	Active	Education	2,400	3,000	600		
Phillip	Hughes	None	Active	Education	1,600	2,000	400		
Peyton	Hughes	None	Active	Education	400	500	100		
Ronald	Jacobs	None	Active	Education	2,800	3,500	700		
David	Jeffrey	None	Active	Education	4,000	5,000	1,000		
Kyle	Johnson	None	Active	Education	2,400	3,000	600		
Derik	Jones	None	Active	Education	2,800	3,500	700		

Recipient		Relationship to		Foundation		Purpose of		Amount Received	Total Award	Loan Amount
First Name	Last Name	Foundation	Status of Recipient	Grant						
Christian	Kaftanic	None	Active	Education			800	1,000	200	
Matthew	Kestner	None	Active	Education			2,400	3,000	600	
Samuel	Kiger	None	Active	Education			3,600	4,500	900	
Corey	Kouns	None	Active	Education			2,400	3,000	600	
Kyle	Kurtz	None	Active	Education			1,600	2,000	400	
Adam	Lindamood	None	Active	Education			3,600	4,500	900	
Jared	Lockhart	None	Active	Education			3,200	4,000	800	
Richard	Mahan	None	Active	Education			2,400	3,000	600	
Robert	Martin III	None	Active	Education			400	500	100	
Kyle	McCauley	None	Active	Education			3,200	4,000	800	
Benjamin	McCloy	None	Active	Education			3,200	4,000	800	
Conrad	McCoy	None	Active	Education			1,600	2,000	400	
Nicholas	Meadows	None	Active	Education			1,200	1,500	300	
Joseph	Mehl	None	Active	Education			3,200	4,000	800	
Eric	Metz	None	Active	Education			800	1,000	200	
Landon	Miller	None	Active	Education			3,600	4,500	900	
Dakota	Moore	None	Active	Education			4,000	5,000	1,000	
Chad	Moore	None	Active	Education			3,600	4,500	900	
David	Morehead	None	Active	Education			1,600	2,000	400	
Bradley	Moyer	None	Active	Education			800	1,000	200	
Joseph	Mullins	None	Active	Education			4,000	5,000	1,000	
Alex	Myers	None	Active	Education			2,400	3,000	600	
Dylan	Nicholas	None	Active	Education			4,000	5,000	1,000	
Jordan	Nolan	None	Active	Education			4,000	5,000	1,000	
Wyatt	Nutter	None	Active	Education			4,000	5,000	1,000	
Cole	Parker	None	Active	Education			3,200	4,000	800	
Ronald	Pickens	None	Active	Education			800	1,000	200	
Cory	Pittman	None	Active	Education			4,000	5,000	1,000	
Sean	Rafferty	None	Active	Education			1,600	2,000	400	
Bryan	Ramsey	None	Active	Education			1,600	2,000	400	
Zakariah	Ranson	None	Active	Education			3,200	4,000	800	
Eric	Reitmire	None	Active	Education			3,600	4,500	900	

Recipient		Relationship to		Foundation	Status of Recipient	Purpose of		Amount Received	Total Award	Loan Amount
First Name	Last Name	Foundation	Foundation			Grant	Grant			
Evan	Rhodes		None		Active	Education	Education	3,600	4,500	900
Dylon	Rippeto		None		Active	Education	Education	400	500	100
Joshua	Roberts		None		Active	Education	Education	2,400	3,000	600
Jeffrey	Salmans Jr		None		Active	Education	Education	3,200	4,000	800
Adam	Sereno		None		Active	Education	Education	800	1,000	200
Christopher	Short		None		Active	Education	Education	3,600	4,500	900
Cody	Smith		None		Active	Education	Education	4,000	5,000	1,000
Thomas	Smith		None		Active	Education	Education	3,600	4,500	900
Levi	Smith		None		Active	Education	Education	2,400	3,000	600
Noah	Smith		None		Active	Education	Education	400	500	100
Robert	Stanley		None		Active	Education	Education	3,200	4,000	800
Dylan	Stansberry		None		Active	Education	Education	400	500	100
Glen	Staples		None		Active	Education	Education	3,600	4,500	900
Russell	Stemple		None		Active	Education	Education	400	500	100
Kenneth	Stemple Jr.		None		Active	Education	Education	400	500	100
Tristan	Stone		None		Active	Education	Education	400	500	100
Payton	Sturm		None		Active	Education	Education	2,400	3,000	600
Brandon	Tolley		None		Active	Education	Education	2,400	3,000	600
Jacob	Tracewell		None		Active	Education	Education	400	500	100
Logan	Tucker		None		Active	Education	Education	400	500	100
Peter	Walters		None		Active	Education	Education	3,200	4,000	800
Robert	Waters		None		Active	Education	Education	400	500	100
Nathaniel	Watkins		None		Active	Education	Education	1,600	2,000	400
John	Weber		None		Active	Education	Education	3,200	4,000	800
Jason	West		None		Active	Education	Education	1,200	1,500	300
Brandin	Wharton		None		Active	Education	Education	4,000	5,000	1,000
Mackenzie	White		None		Active	Education	Education	1,200	1,500	300
Corey	Whitlatch		None		Active	Education	Education	1,200	1,500	300
Kyle	Wiegel		None		Active	Education	Education	1,200	1,500	300
Jacob	Wigal		None		Active	Education	Education	800	1,000	200
Jacob	Wilkinson		None		Active	Education	Education	1,600	2,000	400
Ryan	Wolfe		None		Active	Education	Education	3,600	4,500	900

Recipient		Relationship to		Foundation		Status of Recipient		Purpose of		Amount Received	Total Award	Loan Amount
First Name	Last Name	Foundation	Foundation	Foundation	Foundation	Grant	Grant					
Sean	Yarborough	None	None	Active	Active	Education	Education	3,600	4,500	900		
Michael	Yencha	None	None	Active	Active	Education	Education	4,000	5,000	1,000		
Jordan	Yencha	None	None	Active	Active	Education	Education	4,000	5,000	1,000		
								\$312,000	\$390,000			\$78,000