

Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No. 1545-0052

2017

Open to Public Inspection

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

For calendar year 2017 or tax year beginning , 2017, and ending , 20

Name of foundation

ELMER & KAYA BERG FOUNDATION NO. 2

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

C/O BANK OF THE WEST 520 MAIN AVE

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

A Employer identification number

36-3668256

B Telephone number (see instructions)

(701) 293-2317

C If exemption application is pending, check here ☐

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
96,742.	513,122.	513,122.

1	Cash—non-interest-bearing
2	Savings and temporary cash investments
3	Accounts receivable ▶ -----

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, 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 PUBLICLY TRADED SECURITIES				
b PUBLICLY TRADED SECURITIES				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
a 1,874,573.		1,674,478.	200,095.	
b 17,633.		0.	17,633.	
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.				
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
a			200,095.	
b			17,633.	
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	217,728.
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	2,400.

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

(For private foundations only. Private foundations are subject to the section 4940(e) tax on net investment income.)

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)
- 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-)
- 3** Add lines 1 and 2
- 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** 2017 estimated tax payments and 2016 overpayment credited to 2017
- b** Exempt foreign organizations—tax withheld at source
- c** Tax paid with application for extension of time to file (Form 8868)
- d** Backup withholding erroneously withheld
- 7** Total credits and payments. Add lines 6a through 6d
- 8** Enter any **penalty** for underpayment of estimated tax. Check here ☒ if Form 2220 is attached

	N/A
1	2,624.
2	0.
3	2,624.
4	0.
5	2,624.
6a	2,324.
6b	
6c	0.
6d	
7	2,324.
8	2.

Line 13 - Investments - Other:

End of Year
Book Value Fair Market Value

Totals to Form 990-PF, Part II, Line 13

Part VII-A Statements Regarding Activities (continued)

	Yes	No
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		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		x
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	x	
14 The books are in care of ▶ MICHELLE ANTHONY, BANK OF THE WEST Telephone no. ▶ (701) 293-2317 Located at ▶ 520 MAIN AVE FARGO ND ZIP+4 ▶ 58124		
15 Section 4047(c)(4) requires that charitable trusts filing Form 990-PF in lieu of Form 1041 check here ▶ <input type="checkbox"/>		

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

	Yes	No
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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	5b	
Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b	X
If "Yes" to 6b, file Form 8870.		
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b	

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DAVID R. BERG 5910 TRAVIS WOODS COBE AUSTIN TX 78738	SECRETARY 0.10	0.	0.	0.
RICHARD BERG 907 19TH AVE S FARGO ND 58103	PRESIDENT 0.10	0.	0.	0.
LILY BERG 907 19TH AVE S FARGO ND 58103	TREASURER 0.10	0.	0.	0.
DAVID COLE 3563 WOODBURY PARK DR S FARGO ND 58103	DIRECTOR 0.10	0.	0.	0.

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

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

Total number of other employees paid over \$50,000 **0**

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		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	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	0.
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

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	3,397,971.
b	Average of monthly cash balances	1b	35,852.
c	Fair market value of all other assets (see instructions)	1c	93,333.
d	Total (add lines 1a, b, and c)	1d	3,527,156.
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	0.
3	Subtract line 2 from line 1d	3	3,527,156.
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	52,907.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3,474,249.
6	Minimum investment return. Enter 5% of line 5	6	173,712.

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	173,712.
2a	Tax on investment income for 2017 from Part VI, line 5	2a	2,624.
b	Income tax for 2017. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	2,624.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	171,088.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	171,088.
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	171,088.

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	181,950.
b	Program-related investments—total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	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	181,950.
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	2,624.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	179,326.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				171,088.
2 Undistributed income, if any, as of the end of 2017:				
a Enter amount for 2016 only			0.	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2017:				
a From 2012	0.			
b From 2013	0.			
c From 2014	34,540.			
d From 2015	29,169.			
e From 2016	35,323.			
f Total of lines 3a through e	99,032.			
4 Qualifying distributions for 2017 from Part XII, line 4: ► \$ 181,950.				
a Applied to 2016, 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 2017 distributable amount				171,088.
e Remaining amount distributed out of corpus	10,862.			
5 Excess distributions carryover applied to 2017 (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	109,894.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions		0.		
e Undistributed income for 2016. Subtract line 4a from line 2a. Taxable amount—see instructions			0.	
f Undistributed income for 2017. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2018				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2012 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a	109,894.			
10 Analysis of line 9:				
a Excess from 2013	0.			
b Excess from 2014	34,540.			
c Excess from 2015	29,169.			
d Excess from 2016	35,323.			
e Excess from 2017	10,862.			

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

N/A

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2017, 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)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total
(a) 2017	(b) 2016	(c) 2015	(d) 2014	
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% 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., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

See Supplementary Information Statement

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 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 4 LUV OF DOGS RESCUE PO BOX 9283		PC	TO FUND LOCAL OPERATIONS	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue:					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	394.	
4	Dividends and interest from securities			14	84,769.	
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory			18	217,728.	
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue: a					
b						
c						
d						
e						

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

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

(a) Name of organization	(b) Type of organization	(c) Description of relationship

**Sign
Here**

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

Richard N. Berg
Signature of officer or trustee

6-21-2018
Date

PRESIDENT
Title

May the IRS discuss this return with the preparer shown below?
See instructions. ☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

DALE V BRIEST CPA

Preparer's signature

Ad. V. Brice CPA

Date _____

05/16/2018

Check ☐ if self-employed

PTIN

P00854599

Firm's name ▶ Bryce Anderson & Associates PLLC

Firm's EIN ▶ 26-1434404

Firm's address ► 1461 Broadway Ste 103

Phone no. (701) 293-7727

BAA

Fargo

ND 58102

Form **990-PF** (2017)

Form 990-PF: Return of Private Foundation

Part XV, Line 2: Supplementary Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc. Continuation Statement

Name and Address Information	Form Information	Submission Information	Restrictions
MICHELLE ANTHONY, BANK OF THE WEST 520 MAIN AVE FARGO, ND 58102 701-293-2317	LETTER	NONE	NONE

✓

Form 990-PF: Return of Private Foundation**Part XV, Line 3a: Grants and Contributions Paid During the Year****Continuation Statement**

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
<i>a Paid during the year</i>				
DAILY BREAD 1720 3RD AVE N FARGO, ND 58102		PC	TO FUND FOOD BANK FOR LOW INCOME PEOPLE	2,000.
DAKOTA BOYS RANCH PO BOX 5007 MINOT, ND 58702		PC	TO FUND GENERAL OPERATION	1,000.
DETROIT LAKES COMMUNITY AND CULTURAL CENTER 826 SUMMIT AVE DETROIT LAKES, MN 56501		PC	TO PROVIDE OPERATIONAL FUNDS FOR ARTISTIC OPPORTUNITIES	3,000.
FARGO KIWANIS PO BOX 1025 FARGO, ND 58107		PC	TO ASSIST WITH OPERATIONS	1,250.
FELLOWSHIP OF CHRISTIAN ATHLETES 171 RUSTAD DR KINDRED, ND 58051		PC	TO ASSIST WITH GENERAL OPERATIOIS	200.
FIRST CHOICE CLINIC 1351 PAGE DR STE 205 FARGO, ND 58103		PC	TO PROVIDE PREGNANCY COUNSELING FOR LOW INCOME PEOPLE	2,500.
FIRST LUTHERAN CHURCH 619 BROADWAY FARGO, ND 58102		PC	TO PROVIDE SUPPORT OF RADIO MINISTRY	3,500.
FARGO MOORHEAD COMMUNITY THEATRE 333 4TH ST FARGO, ND 58103		PC	TO SUPPORT THE ARTS	3,000.
FRASIER LTD 2902 UNIVERSITY DR S FARGO, ND 58103		PC	TO PROVIDE COUNSELING TO AT RISK INDIVIDUALS	2,000.
GREAT PLAINS FOOD BANK 1438 10TH ST N FARGO, ND 58102		PC	PROVIDE FOOD FOR LOW INCOME/ HOMELESS FAMILIES/ INDIVIDUALS	4,000.
HOLMES CENTER 826 SUMMIT AVE DETROIT LAKES, MN 56501		PC	TO PROVIDE FUNDS FOR OPERATIONS	4,000.
HOMEWARD ANIMAL SHELTER 1201 28TH AVE N FARGO, ND 58102		PC	TO SUPPORT OPERATIONS	1,500.
HOSPICE OF RED RIVER VALLEY 1701 38TH STREET NW FARGO, ND 58103		PC	TO PROVIDE FOR GENERAL OPERATIONS	2,500.
HUMANE SOCIETY OF THE LAKES 19665 US-59 DETROIT LAKES, MN 56501		PC	TO PROVIDE SERVICES FOR LOST AND ABANDONED ANIMALS	2,500.
JUSTINS BREAK THE SILENCE PO BOX 158 HORACE, ND 58047		PC	TO PROVIDE FOR GENERAL OPERATIONS	1,000.
LAKE AGGASSIZ HABITAT FOR HUMANITY 210 N 11TH ST MOORHEAD, MN 56560		PC	TO PROVIDE FUNDING ASSISTING FAMILIES HOUSING	3,000.

Form 990-PF: Return of Private Foundation**Part XV, Line 3a: Grants and Contributions Paid During the Year****Continuation Statement**

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
<i>a Paid during the year</i>				
LAURIE BERRY CHRISTIAN HOME 203 8TH ST S FARGO , ND 58103		PC	TO PROVIDE FOR GENERAL OPERATIONS	4,000.
LAKELAND HOSPICE 1505 PEBBLE LAKE ROAD FERGUS FALLS, MN 56537		PC	TO PROVIDE FOR GENERAL OPERATIONS	3,000.
LSS OF MN 715 NORTH 11TH ST STE 401C MOORHEAD , MN 56560		PC	TO PROVIDE FOR CAREGIVER RESPITE PROGRAM	2,000.
NEW LIFE CENTER 1902 3RD AVE NORTH FARGO, ND 58102		PC	TO PROVIDE ASSISTANCE TO LOW INCOME/HOMELESS PEOPLE	3,000.
OAK GROVE LUTHERAN SCHOOL 124 N TERRACE FARGO, ND 58102		PC	TO PROVIDE GENERAL AND RELIGIOUS EDUCATION	3,000.
PARK CHRISTIAN 300 N 17TH ST MOORHEAD , MN 56560		PC	TO PROVIDE GENERAL AND RELIGIOUS EDUCATION	6,000.
PATHWAYS PO BOX 1187 BEMIDJI, MN 56619		PC	TO PROVIDE FUNDS FOR GENERAL OPERATIONS AND SCHOLARSHIPS TO CAMP	2,000.
PATRIOT ASSISTANCE DOGS 1478 MALLARD ST DETROIT LAKES, MN 56501		PC	TO PROVIDE VETERANS WITH SERVICE ANIMALS	2,000.
PRESENTATION CENTER 2701 13TH AVE S FARGO, ND 58103		PC	TO PROVIDE FOR GENERAL OPERATIONS	7,000.
PULSE 34 13 AVE NE STE BOON MINNEAPOLIS, MN 55413		PC	TO PROVIDE FOR COLLEGE MINISTRIES	3,000.
RAPE AND ABUSE CRISIS CENTER PO BOX 2984 FARGO, ND 58108		PC	TO PROVIDE FUNDING FOR COUNSELING FOR RAPE/ABUSE VICTIMS	3,000.
RED RIVER CHILDREN'S ADVOCACY CENTER 100 SOUTH 4TH STREET FARGO, ND 58103		PC	TO PROVIDE TRAINING FOR CHILDREN'S ADVOCATES	3,000.
RED RIVER YOUTH FOR CHRIST 65 3RD ST NORTH FARGO, ND 58102		PC	TO FUND FOR RELIGIOUS EDUCATION	2,000.
RED WILLOW BIBLE CAMP 1651 JACOB DRIVE BINFORD , ND 58416		PC	TO FUND SCHOLARSHIPS FOR RELIGIOUS CAMP	1,000.
RONALD MCDONALD HOUSE 1330 18TH AVE S FARGO, ND 58103		PC	TO FUND PLACES FOR PEOPLE TO STAY DURING HOSPITAL STAYS	2,500.

Form 990-PF: Return of Private Foundation**Part XV, Line 3a: Grants and Contributions Paid During the Year****Continuation Statement**

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
<i>a Paid during the year</i>				
ROSEWOOD HOME 1351 BROADWAY FARGO, ND 58102		PC	TO ASSIST NURSING HOME WITH CHAPEL OPERATIONS	4,000.
SALVATION ARMY 304 ROBERTS ST N FARGO, ND 58102		PC	TO FUND GENERAL OPERATIONS	2,000.
SANFORD MEDICAL FOUNDATION 520 MAIN AVE STE 700 FARGO, ND 58103		SO-DP	TO PROVIDE FUNDING FOR SUPPORT PROGRAMS AT SANFORD MEDICAL	30,000.
SHANLEY CATHOLIC SCHOOL NETWORK 5600 25TH ST SOUTH FARGO, ND 58104		PC	TO FUND OPERATIONS OF RELIGIOUS SCHOOLING	3,000.
SPECIAL OLYMPICS-MN 100 WASHINGTON AVE S STE 550 MINNEAPOLIS, MN 55401		PC	TO FUND GENERAL OPERATIONS	2,500.
SPECIAL OLYMPICS NORTH DAKOTA 2616 S 26TH ST GRAND FORKS, ND 58201		PC	TO FUND GENERAL OPERATION	2,500.
TNT KIDS FITNESS 2800 MAIN AVE FARGO, MN 58103		PC	TO FUND GENERAL OPERATIONS FOR CHILDREN'S FITNESS	3,000.
TROLLWOOD PERFORMING ARTS 801 50TH ST S MOORHEAD, MN 56560		PC	TO PROVIDE FINE ARTS EDUCATION FOR STUDENTS	2,000.
UNSEEN 125 8TH ST N FARGO, ND 58102		PC	TO PROVIDE FOR GENERAL OPERATIONS	2,000.
VILLAGE FAMILY SERVICES 1201 25TH ST S FARGO, ND 58103		PC	TO FUND OPERATIONS	2,500.
WOMENS FUND C/O FMAF 409 7TH ST S FARGO, ND 58103		PC	TO PROVIDE FOR GENERAL OPERATIONS	1,000.
YMCA 400 1ST ST S FARGO, ND 58103		PC	TO FUND OPERATIONS	1,000.
YWCA 3100 12TH AVE N FARGO, ND 58102		PC	TO FUND OPERATIONS AND COUNSELING OF ABUSE VICTIMS	5,000.
				143,950.

Additional information from your Form 990-PF: Return of Private Foundation**Form 990-PF: Return of Private Foundation****Taxes****Continuation Statement**

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
TAXES PAID	4,080.	4,080.	4,080.	
Total	4,080.	4,080.	4,080.	

Form 990-PF: Return of Private Foundation**Other Expenses****Continuation Statement**

Description	Revenue and Expense per Book	Net Investment Income	Adjusted Net Income	Disbursement for charitable purpose
SECRETARY OF STATE FEE	10.	10.	10.	
ROUNDING	1.	1.	1.	
Total	11.	11.	11.	

Name ELMER & KAYA BERG FOUNDATION NO. 2	Employer Identification No. 36-3668256
--	---

Asset Information:

Description of Property
Business Code Exclusion Code
Date Acquired How Acquired
Date Sold Name of Buyer
Check Box, if Buyer is a Business . . . ☐
Sales Price Cost or other basis (do not reduce by depreciation).
Sales Expense Valuation Method
Total Gain (Loss) Accumulated Depreciation

Description of Property
Business Code Exclusion Code
Date Acquired How Acquired
Date Sold Name of Buyer
Check Box, if Buyer is a Business . . . ☐
Sales Price Cost or other basis (do not reduce by depreciation).
Sales Expense Valuation Method
Total Gain (Loss) Accumulated Depreciation

Description of Property
Business Code Exclusion Code
Date Acquired How Acquired
Date Sold Name of Buyer
Check Box, if Buyer is a Business . . . ☐
Sales Price Cost or other basis (do not reduce by depreciation).
Sales Expense Valuation Method
Total Gain (Loss) Accumulated Depreciation

Description of Property
Business Code Exclusion Code
Date Acquired How Acquired
Date Sold Name of Buyer
Check Box, if Buyer is a Business . . . ☐
Sales Price Cost or other basis (do not reduce by depreciation).
Sales Expense Valuation Method
Total Gain (Loss) Accumulated Depreciation

Description of Property
Business Code Exclusion Code
Date Acquired How Acquired
Date Sold Name of Buyer
Check Box, if Buyer is a Business . . . ☐
Sales Price Cost or other basis (do not reduce by depreciation).
Sales Expense Valuation Method
Total Gain (Loss) Accumulated Depreciation

Totals:

Total Gain (Loss) of all assets 217,728.
Gross Sales Price of all assets 1,891,936.
Unrelated Business Income Business Code
Excluded by section 512, 513, 514 Exclusion Code
Related/Exempt Function Income

QuickZoom here to Form 990-PF, Page 1. ▶
QuickZoom here to Form 990-PF, Page 12. ▶

Name ELMER & KAYA BERG FOUNDATION NO. 2	Employer Identification No 36-3668256
--	--

Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
VOGEL LAW FIR	TRANSFER OF AS	350.	350.		
Total to Form 990-PF, Part I, Line 16a		350.	350.		

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BRYCE ANDERSON	TAX RETURN PRE	2,450.	2,450.		
Total to Form 990-PF, Part I, Line 16b		2,450.	2,450.		

Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK OF THE W	INVESTMENT ADV	33,615.	33,615.		

Name ELMER & KAYA BERG FOUNDATION NO. 2	Employer Identification No. 36-3668256
--	---

End of Year

End of Year

2017

Name ELMER & KAYA BERG FOUNDATION NO. 2		Employer Identification No. 36-3668256	
Line 15 - Other Assets:	Beginning Year Book Value	End of Year Book Value	Fair Market Value
FEDERAL TAX DEPOSITS	22.	0.	0.
Totals to Form 990-PF, Part II, line 15	22.	0.	0.

[illegible]

Additional information from your 2017 Federal Exempt Tax Return

Form 990-PF: Return of Private Foundation

Line 2(a)

Itemization Statement

Description	Amount
	96,712.
	30.
Total	96,742.

Form 990-PF Part II Line 10, 12 and 13 Investments

L-10b Stmt

Continuation Statement

Line 10b Description	Line 10b Book	Line 10b FMV
243.000 HANESBRANDS	5,031.	5,081.
88.000 HOME DEPOT	12,502.	16,679.
293.000 LKQ CORP COM	9,558.	11,916.
373.000 STARBUCKS CORP COM	18,178.	21,421.
51.000 WHIRLPOOL CORP COM	8,904.	8,601.
95.000 WYDHAM WORLDWIDE CORP COM	6,020.	11,008.
228.000 CVS HEALTH CORP	11,999.	16,530.
336.000 KROGER CO COM	7,962.	9,223.
220.000 MONSTER BEVERAGE CORP NEW COM	10,210.	13,924.
99.000 PROCTOR & GAMBLE CO COM	6,346.	9,096.
198.000 TYSON FOODS INC CL A	11,120.	16,052.
42.000 WALGREENS BOOTS ALLIANCE INC COM	3,316.	3,050.
490.000 ANDARKO PETE CORP COM	25,839.	26,284.
131.000 SCHLUMBERGER LTD COM	9,235.	8,828.
601.000 BANK OF AMERICA CORP COM	14,190.	17,742.
107.000 BERKSHIRE HATHAWAY INC DEL CL B NEW	15,597.	21,210.
217.00 CAPITAL ONE FINL CORP COM	12,937.	21,609.
271.000 CITIGROUP INC COM NEW	11,908.	20,165.
763.000 INVESCO LTD	18,526.	27,880.
125.000 JP MORGAN CHASE	6,565.	13,368.
199.000 PRUDENTIAL FINL INC COM	10,155.	22,881.
229.000 SCHWAB CHARLES CORP NEW COM	9,186.	11,764.
714.000 SYNCHRONY FINL COM	22,397.	27,568.
149.00 ALEXION PHARMACEUTICALS INC COM	14,367.	17,819.
7.000 ALLERGAN PLC SHARES	1,615.	1,145.
44.000 BIOGEN	9,580.	14,017.
276.000 GILEAD SCIENCES INC COM	12,096.	19,773.
60.000 LABORATORY CORP AMER HLDGS COM NEW	7,301.	9,571.
202.000 MYLAN N V SHS EURO	6,775.	8,547.
573.000 PFIZER INC COM	19,293.	20,754.

Form 990-PF Part II Line 10, 12 and 13 Investments

L-10b Stmt

Continuation Statement

Line 10b Description	Line 10b Book	Line 10b FMV
107.000 UNITEDHEALTH GROUP INC. COM	15,174.	23,589.
635.000 DELTA AIRLINES INC DEL COM NEW	27,080.	35,560.
340.000 GENERAL ELEC CO COM	8,007.	5,933.
221.000 JOHNSON CTLS INTL PLC SHS	9,132.	8,422.
350.000 TEXTRON	14,097.	19,807.
164.00 UNITED TECHNOLOGIES CORP COM	13,257.	20,921.
37.000 ALPHABET INC CAP STK CL A	23,782.	38,976.
221.000 APPLE INC COM	11,992.	37,400.
97.000 BROADCOM LTD SHS	16,830.	24,919.
128.00 COGNIZANT TECH SOLUTIONS CRP COM	2,949.	9,091.
164.000 FACEBOOK INC CL A	10,666.	28,939.
448.000 INTEL CORP COM	16,145.	20,680.
70.000 MASTERCARD INC CL A	7,096.	10,595.
113.000 MICROCHIP TECHNOLOGY INC COM	9,209.	9,930.
90.000 MICROSOFT CORP COM	6,065.	7,699.
132.000 SALESFORCE COM INC COM	10,554.	13,494.
207.000 VISA INC COM CL A	12,090.	23,602.
195.000 WESTERN DIGITAL CORP COM	16,264.	15,508.
229.000 DOWDUPONT INCO COM	12,495.	16,309.
108.000 MONSANTO CO NEW COM	11,515.	12,612.
120.000 AMERICAN TOWER CORP	7,760.	17,120.
56.000 SIMON PPTY GROUP INC NEW COM	9,200.	9,617.
395.000 VERIZON COMMUNICATIONS INC COM	18,957.	20,907.
115.000 EVERSOURCE ENERGY COM	5,470.	7,266.
128.00 NEXTERA ENERGY INC COM	8,457.	19,992.
8136.521 GOLDMAN SACHS STRUCTURED INTL SMALL CAP FD	86,808.	103,741.
9255.990 JPMORGAN EMERGING MARKETS EQUITY FUND CL L #1389	200,669.	277,587.
856.141 JP MORGAN US EQUITY FUND CL L	14,494.	13,955.
15225.051 MFS INSTITUTIONAL INTERNATIONAL EQUITY FUND #403	331,022.	387,630.
3890.527 MORGAN STANLEY INSTITUTIONAL FUND FRONTIER MARKETS CLASS I #8419	73,064.	80,495.
5744.377 PRINCIPAL MID CAP FUND INSTL CLASS #4749	95,001.	156,707.
2136.036 T ROWE PRICE SMALL-CAP STOCK FUND #65	79,453.	101,889.
ROUNDING	0.	-1.
Total	1,523,462.	2,034,397.

Form 990-PF Part II Line 10, 12 and 13 Investments

L- 10c Stmt

Continuation Statement

Ln 10c Description	Line 10c Book	Line 10c FMV
7923.263 FEDERATED SHORT TERM INCOME FUND CLASS Y#638	67,269.	67,269.
14483.356 MFS CORPORATE BONDS CL I #811	203,636.	204,650.

Form 990-PF Part II Line 10, 12 and 13 Investments

L- 10c Stmt

Continuation Statement

Ln 10c Description	Line 10c Book	Line 10c FMV
2787.742 VANGUARD LONG TERM INVMT GRAD ADMR #568	29,275.	29,689.
1672.085 VANGUARD INTRM TRM TREAS FD ADM #535	18,650.	18,510.
4726.230 ANGEL OAK MULTI-STRATEGY INCOME FUND CLASS I	3,177.	3,153.
1237.402 PIMCO FOREIGN BOND FUND CL I #103	13,191.	13,203.
1838.411 VANGUARD SHORT-TERM INVESTMENT GRADE FUND - INS #858	19,700.	19,542.
20357.624 VANGUARD GNMA ADM#536	212,737.	212,941.
5967.455 ASG ALTERNATIVES FUND	63,613.	67,074.
4707.017 BLACKROCK GLOBAL LONG/SHORT CREDIT FUND - INS #1833	47,522.	48,718.
2491.102 PIMCO COMMODITY REALRETURN STRATEGY FUND INST #45	16,890.	16,865.
3852.064 PRINCIPAL GLOBAL REAL ESTATE SECURITIES FUND - INS #4905	32,026.	36,672.
569.00 SPDR INDEX SHS FDS DJ WILSHIRE INTL REAL ESTATE ETF	22,540.	23,039.
7563.486 STONE RIDGE HIGH YIELD REINSURANCE RISK PREMIUM FUND CLASS I #2095	78,468.	70,416.
1575.628 VANGUARD MARKET NEUTRAL FUND - INV #634	18,650.	18,372.
ROUNDING	0.	-3.
Total	847,344.	850,110.