

Form **990-PF****Return of Private Foundation**

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

OMB No 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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 2019 or tax year beginning

, 2019, and ending

, 20

Name of foundation

A Employer identification number

Berkeley Minor and Susan Fontaine Minor Foundation**55-6014946**

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

Room/suite

B Telephone number (see instructions)

300 Summers Street, Floor 2**304-348-7000**

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

Charleston, WV 25301

G Check all that apply:

☐ Initial return ☐ Initial return of a former public charity

☐ Final return ☐ Amended return

☐ Address change ☐ 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) **\$ 2,653,058.11**

J Accounting method ☒ Cash ☐ Accrual

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

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐**Part I**

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

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

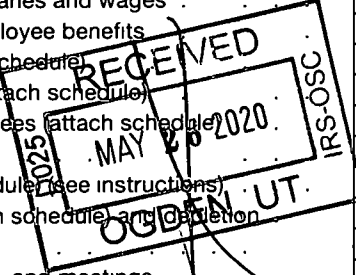
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)	20,000.00			
	2	Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	77,786.24	59,837.32	59,837.32	
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	36,850.42			
	b	Gross sales price for all assets on line 6a	417,636.65			
	7	Capital gain net income (from Part IV, line 2)		36,850.42		
	8	Net short-term capital gain			2,261.13	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
Operating and Administrative Expenses	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	Total. Add lines 1 through 11	134,636.66	96,687.74	62,098.45	
	13	Compensation of officers, directors, trustees, etc.	14,645.59	14,645.59	14,645.59	-0-
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	4,483.77	-0-	-0-	4,483.77
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	(1,765.00)	-0-	-0-	-0-
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)				
	24	Total operating and administrative expenses. Add lines 13 through 23	17,364.36	14,645.59	14,645.59	4,483.77
	25	Contributions, gifts, grants paid	145,000.00			145,000.00
	26	Total expenses and disbursements. Add lines 24 and 25	162,364.36	14,645.59	14,645.59	149,483.77
	27	Subtract line 26 from line 12:				
	a	Excess of revenue over expenses and disbursements	(27,727.70)			
	b	Net investment income (if negative, enter -0-)		82,042.15		
	c	Adjusted net income (if negative, enter -0-)			47,452.86	

For Paperwork Reduction Act Notice, see instructions.

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	1,399.82	2,633.84	2,633.84
	2 Savings and temporary cash investments	76,307.39	88,468.33	88,468.33
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U S and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)	2,379.20	2,379.20	103,064.00
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	2,228,307.47	2,187,184.81	2,458,891.94
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	2,308,393.88	2,280,666.18	2,653,058.11
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 (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	-0-	-0-	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/>			
	and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/>			
	and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	2,308,393.88	2,280,666.18	
	27 Paid-in or capital surplus, or land, bldg, and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds			
	29 Total net assets or fund balances (see instructions)	2,308,393.88	2,280,666.18	
	30 Total liabilities and net assets/fund balances (see instructions)	2,308,393.88	2,280,666.18	

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 29 (must agree with end-of-year figure reported on prior year's return)	1	2,308,393.88
2 Enter amount from Part I, line 27a	2	(27,727.70)
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	2,280,666.18
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	2,280,666.18

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 See Statement attached				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			2	36,850.42
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	2,261.13

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 doesn't qualify under section 4940(e). Do not complete this part

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2018	267,728.78	\$2,549,868.81	0.1050
2017	184,473.63	2,603,731.62	0.0708
2016	167,484.00	2,474,869.66	0.0677
2015	145,500.00	2,604,436.46	0.0551
2014	176,304.43	2,696,230.73	0.0654
2 Total of line 1, column (d)			2 0.3640
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years			3 0.0728
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5			4 2,495,645.93
5 Multiply line 4 by line 3			5 181,683.02
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 820.42
7 Add lines 5 and 6			7 182,503.44
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.			8 149,483.77

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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	1,641
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	
3	Add lines 1 and 2	3	1,641
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	1,641
6	Credits/Payments.		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	1,000
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	1,000
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	641
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2020 estimated tax Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		✓
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the 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		✓
c Did the foundation file Form 1120-POL for this year?		✓
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation ▶ \$ _____ (2) On foundation managers. ▶ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		✓
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.		✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
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 <i>General Instruction T</i> .		✓
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?	✓	
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	✓	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. ▶ <u>West Virginia</u>		
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 <i>General Instruction G</i> ? If "No," attach explanation		
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 2019 or the tax year beginning in 2019? See the instructions for Part XIV. If "Yes," complete Part XIV		✓
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		✓

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		✓
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		✓
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ None	✓	
14 The books are in care of ▶ Branch Banking and Trust Company Telephone no. ▶ 304-348-7000 Located at ▶ 300 Summers Street, Charleston, WV ZIP+4 ▶ 25301		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15		
16 At any time during calendar year 2019, 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?	Yes	No
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b	
Organizations relying on a current notice regarding disaster assistance, check here ▶ <input type="checkbox"/>		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2019?	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 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions)	2b	✓
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2019 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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.)	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 2019?	4b	✓

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	<input checked="" type="checkbox"/>
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	
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

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
Branch Banking and Trust Company	Corp. Trustee			
Charleston, WV	Part-time	14,645.59	-0-	-0-
Christopher J. Winton	Personal Trustee			
Charleston, WV	Part-time	-0-	-0-	-0-
Mark W. Kelley	Personal Trustee			
Charleston, WV	Part-time	-0-	-0-	-0-
Anne R. Silbernagel	Personal Trustee			
Charleston, WV	Part-time	-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 ▶

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		

Total number of others receiving over \$50,000 for professional services ▶

Part IX-A Summary of Direct Charitable Activities

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

Expenses

1 None**2****3****4****Part IX-B** Summary of Program-Related Investments (see instructions)

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

Amount

1 None**2**

All other program-related investments. See instructions

3**Total.** Add lines 1 through 3 ▶

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	2,533,102.65
b	Average of monthly cash balances	1b	548.04
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	2,533,650.69
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	2,533,650.69
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	38,004.76
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,495,645.93
6	Minimum investment return. Enter 5% of line 5	6	124,782.30

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	124,782.30
2a	Tax on investment income for 2019 from Part VI, line 5 2a		1,641.00
b	Income tax for 2019. (This does not include the tax from Part VI) 2b		
c	Add lines 2a and 2b	2c	1,641.00
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	123,141.30
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	123,141.30
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	123,141.30

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	149,483.77
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	149,483.77
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	149,483.77

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 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				123,141.30
2 Undistributed income, if any, as of the end of 2019.				
a Enter amount for 2018 only			-0-	
b Total for prior years: 20____, 20____, 20____		-0-		
3 Excess distributions carryover, if any, to 2019.				
a From 2014 45,252.84				
b From 2015 14,975.18				
c From 2016 44,772.52				
d From 2017 61,445.05				
e From 2018 141,905.34				
f Total of lines 3a through e	308,350.93			
4 Qualifying distributions for 2019 from Part XII, line 4: ► \$ 149,483.77				
a Applied to 2018, 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 2019 distributable amount				123,141.30
e Remaining amount distributed out of corpus	26,342.47			
5 Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a).)	-0-			-0-
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	334,693.40			
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 2018. Subtract line 4a from line 2a. Taxable amount—see instructions			-0-	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				-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)	-0-			
8 Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions)	45,252.84			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	289,440.56			
10 Analysis of line 9:				
a Excess from 2015 14,975.18				
b Excess from 2016 44,772.52				
c Excess from 2017 61,445.05				
d Excess from 2018 141,905.34				
e Excess from 2019 26,342.47				

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

- 1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling ▶
- b** Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter $\frac{2}{3}$ 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., 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:

Christopher J. Winton, 109 Capitol Street, Suite 700, Charleston, WV 25301, telephone 304-342-1141

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

See Statement attached

- c** Any submission deadlines:

See Statement attached

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

See Statement attached

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				
University of Charleston Charleston, WV		501(c)(3)	Educational	50,000.00
University of Virginia Charlottesville, VA		501(c)(3)	Educational	90,000.00
Washington and Jefferson College Washington, PA		501(c)(3)	Educational	5,000.00
Total			3a	145,000.00
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) (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 | | ✓ |
| | (2) Other assets | | ✓ |
| b | Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | | ✓ |
| | (2) Purchases of assets from a noncharitable exempt organization | | ✓ |
| | (3) Rental of facilities, equipment, or other assets | | ✓ |
| | (4) Reimbursement arrangements | | ✓ |
| | (5) Loans or loan guarantees | | ✓ |
| | (6) Performance of services or membership or fundraising solicitations | | ✓ |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | | ✓ |
| 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.

Signature of officer or trustee

Date _____

Time

May the IRS discuss this return with the preparer shown below?

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

PTIN

Christopher J. Winton

Cheryl

5-19-2020

self-employed

Firm's name ► Ray, Winton & Kelley, PLLC

Firm's EIN ▶ 55-0320519

Firm's address ► 109 Capitol Street, Suite 700, Charleston, WV 25301

Phone no. 304-342-1141

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2019

Name of the organization

Berkeley Minor and Susan Fountaine Minor Foundation

Employer identification number

55-6014946

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

Form 990-PF

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

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

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

Name of organization Berkeley Minor and Susan Fountaine Minor Foundation	Employer identification number 55-6014946
--	---

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Gene L. Davis P.O. Box 6015 Dillon, CO 80435	\$ 20,000.00	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Berkeley Minor and Susan Fountaine Minor Foundation	Employer identification number 55-6014946
--	---

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

Use duplicate copies of Part III if additional space is needed.

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

THE BERKELEY MINOR AND SUSAN FONTAINE MINOR FOUNDATION
(FEIN 55-6014946)

Statement Attached to 2019 Return of Private Foundation
Exempt from Income Tax (Form 990-PF) - Page 1

Part I. Line 4. Dividends and interest from securities

	<u>Per Books</u>	<u>Net Investment Income</u>
Dividends - mutual funds	\$26,981.10	\$26,981.10
Interest - mutual funds	22,882.62	22,882.62
Dividends - other	9,910.00	9,910.00
Other income	63.60	63.60
Tax adjustments	<u>17,948.92</u>	<u>0.00</u>
Total Dividends and Interest	<u>\$77,786.24</u>	<u>\$59,837.32</u>

Part I. Line 13. Compensation of officers, directors, trustees

BB&T trustee fees \$14,645.59

Part I. Line 16a. Legal fees

Ray, Winton & Kelley, PLLC, attorneys \$4,483.77

Part I. Line 18. Taxes

U.S. Treasury, excise tax refund (\$1,765.00)

THE BERKELEY MINOR AND SUSAN FONTAINE MINOR FOUNDATION
(FEIN 55-6014946)

Statement Attached to 2019 Return of Private Foundation
Exempt from Income Tax (Form 990-PF) - Page 3

Part II. Line 13. Investments - Other

	<u>Book Value</u>	<u>Fair Market Value</u>
10,699.079 units, Natixis Loomis Growth Fund	156,134.31	196,221.11
3,345.663 units, Morgan Stanley Institutional Fund	81,212.73	97,626.45
7,232.492 units, Sterling Capital Equity Income Fund	141,973.81	157,162.05
3,664.726 units, Touchstone Mid Cap Growth Inst. Fund	118,350.11	124,014.33
9,160.293 units, Touchstone Mid Cap Value Fund	166,994.98	178,442.51
5,608.684 units, Vanguard Developed Markets Index Fund	75,426.62	79,306.79
1,232.933 units, Vanguard 500 Index Fund	282,197.31	367,586.64
5,305.435 units, Virtus KAR Small Cap Value Fund	94,575.65	102,129.62
12,300.675 units, Doubleline Total Return Bond Fund	132,603.09	130,756.18
3,086.931 units, Fidelity Short-Term Treasury Bond Index Fund	32,256.53	32,505.38
10,542.698 units, Metro West Total Return Bond Fund	104,879.95	108,484.36
5,474.651 units, Neuberger Berman Strategic Income Fund	59,861.74	60,713.88
1,450.149 units, PIMCO Real Return Fund	16,227.17	16,299.67
8,317.027 units, PGIM Total Return Fund	120,052.30	119,931.53

THE BERKELEY MINOR AND SUSAN FONTAINE MINOR FOUNDATION
(FEIN 55-6014946)

Statement Attached to 2019 Return of Private Foundation
Exempt from Income Tax (Form 990-PF) - Page 4

Part II. Line 13. Investments - Other

	<u>Book Value</u>	<u>Fair Market Value</u>
16,042.510 units, Sterling Capital Total Return Bond Fund	170,270.19	173,579.96
Total investments - Other	<u>\$2,187,184.81</u>	<u>\$2,458,891.94</u>

Part IV. Capital Gains & Losses

<u>Description</u>	<u>Acquired</u>	<u>Sold</u>	<u>Proceeds</u>	<u>Basis</u>	<u>Gain (Loss)</u>
889 Fidelity	12-11-18	02-13-19	11,245.53	11,049.95	195.58
1191 Goldman Sachs Sm. Cap	04-11-18	02-13-19	13,111.85	15,362.66	(2,250.81)
248 Goldman Sachs Sm. Cap	06-21-18	02-13-19	2,726.97	3,128.21	(401.24)
2300 Goldman Sachs Sm. Cap	12-11-18	02-13-19	25,319.51	24,100.68	1,218.83
161 Lazard	04-11-18	02-13-19	2,826.06	3,223.10	(397.04)
198 Lazard	06-21-18	02-13-19	3,460.27	3,485.96	(25.69)
152 Morgan Stanley	04-11-18	02-13-19	3,696.06	3,696.05	0.01
9 Oppenheimer	04-11-18	02-13-19	354.09	384.94	(30.85)
36 Oppenheimer	06-21-18	02-13-19	1,467.40	1,537.17	(69.77)
209 Oppenheimer	08-24-18	02-13-19	8,509.43	8,623.08	(113.65)
1146 Sterling	04-11-18	02-13-19	22,647.92	22,487.54	160.38
184 Touchstone Mid Growth	08-24-18	02-13-19	5,444.34	5,955.37	(511.03)
11 Vanguard 500	06-21-18	02-13-19	2,688.05	2,691.04	(2.99)
89 Causeway	04-11-18	02-22-19	1,337.90	1,510.13	(172.23)
46 Causeway	05-29-18	02-22-19	694.00	759.40	(65.40)
18 Harding	06-21-18	02-22-19	391.44	416.57	(25.13)

THE BERKELEY MINOR AND SUSAN FONTAINE MINOR FOUNDATION
(FEIN 55-6014946)

Statement Attached to 2019 Return of Private Foundation
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Part IV. Capital Gains & Losses

<u>Description</u>	<u>Acquired</u>	<u>Sold</u>	<u>Proceeds</u>	<u>Basis</u>	<u>Gain (Loss)</u>
58 Sterling	04-11-18	02-22-19	1,158.93	1,131.83	27.10
9 Touchstone Mid Growth	08-24-18	02-22-19	279.95	302.04	(22.09)
12 Touchstone Mid Value	05-29-18	02-22-19	199.41	213.48	(14.07)
41 Vanguard Dev Mkts	06-21-18	02-22-19	535.51	563.69	(28.18)
49 Virtus	08-24-18	02-22-19	871.46	975.16	(103.70)
1364 Hotchkis	02-13-19	04-26-19	16,086.92	15,800.39	286.53
36 Hotchkis	02-22-19	04-26-19	425.69	418.47	7.22
156 Harding	06-21-18	05-17-19	3,384.52	3,545.31	(160.79)
10 Oppenheimer	08-24-18	05-17-19	413.15	415.20	(2.05)
8 Oppenheimer	02-22-19	05-17-19	308.42	312.62	(4.20)
244 Touchstone Mid Growth	08-24-18	05-17-19	7,634.56	7,868.57	(234.01)
158 Touchstone Mid Value	05-29-18	05-17-19	2,751.17	2,930.04	(178.87)
45 Vanguard Dev Mkts	06-21-18	05-17-19	583.53	616.12	(32.59)
9 iShares	02-13-19	05-17-19	516.32	503.87	12.45
8 iShares	02-22-19	05-17-19	458.95	456.26	2.69
229 Touchstone Mid Growth	08-24-18	08-08-19	7,500.00	7,378.85	121.15
2086 Goldman Sach Sm. Cap	08-29-17	02-13-19	22,968.84	26,598.79	(3,629.95)
164 Lazard	10-14-09	02-13-19	2,873.90	3,065.93	(192.03)
82 Lazard	08-29-17	02-13-19	1,433.51	1,574.33	(140.82)

THE BERKELEY MINOR AND SUSAN FONTAINE MINOR FOUNDATION
(FEIN 55-6014946)

Statement Attached to 2019 Return of Private Foundation
Exempt from Income Tax (Form 990-PF) - Page 6

Part IV. Capital Gains & Losses

<u>Description</u>	<u>Acquired</u>	<u>Sold</u>	<u>Proceeds</u>	<u>Basis</u>	<u>Gain (Loss)</u>
50 Lazard	12-08-17	02-13-19	881.02	976.11	(95.09)
1146 Natixis	08-29-17	02-13-19	18,149.24	16,717.00	1,432.24
247 Vanguard 500 Index	08-29-17	02-13-19	62,932.79	55,990.24	6,942.55
14 Federated	08-29-17	02-22-19	333.01	303.27	29.74
9 Vanguard 500 Index	08-29-17	02-22-19	2,209.48	1,936.24	273.24
150 Doubleline	03-10-15	05-17-19	1,587.14	1,651.76	(64.62)
251 Natixis	08-29-17	05-17-19	4,248.82	3,659.41	589.41
595 Natixis	04-11-18	05-17-19	10,076.09	9,231.45	844.64
227 Met West	03-02-16	05-17-19	2,284.02	2,297.40	(13.38)
4 Met West	05-02-16	05-17-19	44.16	44.87	(0.71)
277 Morgan Stanley	04-11-18	05-17-19	7,242.11	6,751.16	490.95
70 Neuberger	04-11-18	05-17-19	763.19	771.62	(8.43)
209 PGIM	04-11-18	05-17-19	3,009.32	3,038.55	(29.23)
355 Sterling	05-08-14	05-17-19	3,729.73	3,807.80	(78.07)
172 Sterling	04-11-18	05-17-19	3,484.55	3,371.20	113.35
47 Vanguard 500 Index	04-11-18	05-17-19	12,510.05	11,538.69	971.36
428 Harding	03-27-12	08-08-19	9,253.66	6,428.77	2,824.89
35 Harding	06-21-18	08-08-19	746.34	783.97	(37.63)
669 PGIM	12-08-17	08-08-19	10,000.00	9,732.44	267.56
1838 Sterling	05-08-14	08-08-19	20,000.00	19,724.26	275.74
425 Touchstone Mid Value	08-29-17	08-08-19	7,500.00	7,984.69	(484.69)
74 Vanguard 500 Index	05-29-18	08-08-19	20,000.00	18,346.56	1,653.44

THE BERKELEY MINOR AND SUSAN FONTAINE MINOR FOUNDATION
(FEIN 55-6014946)

Statement Attached to 2019 Return of Private Foundation
Exempt from Income Tax (Form 990-PF) - Page 7

Part IV. Capital Gains & Losses

<u>Description</u>	<u>Acquired</u>	<u>Sold</u>	<u>Proceeds</u>	<u>Basis</u>	<u>Gain (Loss)</u>
39 Vanguard Dev Mkts	06-21-18	09-25-19	518.52	543.32	(24.80)
61 Natixis	08-29-17	09-25-19	1,064.53	896.22	168.31
143 Virtus	08-24-18	09-25-19	2,633.41	2,831.22	(197.81)
350 Sterling	04-11-18	09-25-19	7,513.80	6,869.85	643.95
20 Invesco	12-08-17	09-25-19	858.04	838.24	19.80
955 Doubleline	03-10-15	09-25-19	10,277.75	10,497.45	(219.70)
1014 Met West	03-02-16	09-25-19	10,531.29	10,236.16	295.13
386 Neuberger	04-11-18	09-25-19	4,244.96	4,241.10	3.86
181 PGIM	12-08-17	09-25-19	2,704.07	2,628.21	75.86
Mutual Funds STCG	Distrib.	2018			5,075.57
Mutual Funds LTCG	Distrib.	2018			21,890.23
Total gain (loss)			<u>417,636.65</u>	<u>407,752.03</u>	<u>36,850.42</u>

Part XV. Line 2. Supplementary Information

Students admitted to the University of Charleston and the University of Virginia apply to their respective schools for scholarship aid from the Foundation. The schools then make recommendations to the Foundation as to which students should be considered for scholarship aid. The Episcopal Diocese of West Virginia through its Bishop nominates students admitted to the Virginia Theological Seminary or other seminaries. The Trustees of the Foundation make the final decision as to which students are granted scholarship aid.

Students attending West Virginia University and other schools apply directly to the Foundation for scholarship aid. They submit applications in writing to the Foundation at any time prior to August 1 of the year in which they wish to receive the

THE BERKELEY MINOR AND SUSAN FONTAINE MINOR FOUNDATION
(FEIN 55-6014946)

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aid. The Trustees consider these applications at their August meeting. No specific form of application is required, but the applicants are requested to furnish the Foundation with the following information:

The applicant's name and address, age, schools attended, names and addresses of parents, brothers, and sisters, the applicant's prior academic achievements (including lists of courses and grades) in secondary schools and colleges, aptitude and achievement test scores, awards, and any written recommendations by teachers or others.

It is the policy of the trustees of the Foundation that only residents of the State of West Virginia are eligible for awards of scholarship aid. There are, however, no specific restrictions on awards in the trust indenture creating the Foundation.

Grants to other qualified, tax-exempt organizations are also permitted under the governing instrument.