

Form **8879-EO**

### IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2006, or fiscal year beginning ..... 2006, and ending ..... 20 .....

**2006**

Department of the Treasury  
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.

▶ See instructions.

▶ Turn ID (20-digit number) ▶

Name of exempt organization <b>COMMUNITY FOUNDATION OF ST. CLAIR COUNTY</b>	Employer identification number <b>38-1872132</b>
Name and title of officer <b>RANDY MAIERS PRESIDENT</b>	

#### Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount from the return if any. If you check the box on line 1a, 2a, 3a, 4a, or below, and the amount on that line for the return for which you are 5a, filing this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, line 12) .....	1b	<b>3,370,458</b>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) .....	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) .....	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax Based on Investment Income (Form 990-PF, Part VI, line 5) .....	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c) .....	5b	

#### Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2006 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS an acknowledgement of receipt or reason for rejection of the (a) transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and the date (d) of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize **STEWART, BEAUVAIS & WHIPPLE P.C.** to enter my PIN **33830** as my signature  
ERO firm name do not enter all zeros  
 on the organization's tax year 2006 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2006 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ *Randy Maiers* Date ▶ **6/25/07**

#### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

**38519748060**  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2006 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4206, Information for Authorized IRS e-file Providers of Exempt Organization Filings.

ERO's signature ▶ *Paul J. Bailey* Date ▶ **7-2-07**

**ERO Must Retain This Form - See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2006 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

- B** Check if applicable:
- Address change
  - Name change
  - Initial return
  - Final return
  - Amended return
  - Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization  
**COMMUNITY FOUNDATION OF ST. CLAIR COUNTY**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**516 MCMORRAN BLVD.**

City or town, state or country, and ZIP + 4  
**PORT HURON MI 48060**

**D** Employer identification number  
**38-1872132**

**E** Telephone number  
**810-984-4761**

**F** Accounting method:  Cash  
 Accrual  Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H and are not applicable to section 527 organizations. I
- H(a)** Is this a group return for affiliates?  Yes  No
- H(b)** If "Yes," enter number of affiliates
- H(c)** Are all affiliates included?  Yes  No  
 (If "No," attach a list. See instructions.)
- H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**G** Website: **WWW.STCLAIRFOUNDATION.ORG**

**J** Organization type (check only one)  501(c) ( **3** ) (insert no.)  4947(a)(1) or  527

**K** Check here  if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**I** Group Exemption Number

**M** Check  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **9,947,954**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)**

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Contributions to donor advised funds	1a		
	b	Direct public support (not included on line 1a)	1b	1,909,106	
	c	Indirect public support (not included on line 1a)	1c		
	d	Government contributions (grants) (not included on line 1a)	1d		
	e	<b>Total</b> (add lines 1a through 1d) (cash \$ <u>1,909,106</u> noncash \$ _____)	1e		1,909,106
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4		35,459
	5	Dividends and interest from securities	5		650,169
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
c	Net rental income or (loss). Subtract line 6b from line 6a	6c			
7	Other investment income (describe <b>SEE STATEMENT 1</b> )	7		8,840	
8a	Gross amount from sales of assets other than inventory	(A) Securities	7,326,475	8a	1,078
b	Less: cost or other basis and sales expenses	6,576,110	8b	1,386	
c	Gain or (loss) (attach schedule)	750,365	8c	-308	
d	Net gain or (loss). Combine line 8c, columns (A) and (B) <b>SEE STMT 2 SEE STMT 3</b>	8d		750,057	
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
a	Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a			
b	Less: direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c			
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less: cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c			
11	Other revenue (from Part VII, line 103)	11		16,827	
12	<b>Total revenue.</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		3,370,458	
Expenses	13	Program services (from line 44, column (B))	13	1,345,124	
	14	Management and general (from line 44, column (C))	14	266,676	
	15	Fundraising (from line 44, column (D))	15	72,127	
	16	Payments to affiliates (attach schedule)	16		
	17	<b>Total expenses.</b> Add lines 16 and 44, column (A)	17		1,683,927
Net Assets	18	Excess or (deficit) for the year. Subtract line 17 from line 12	18	1,686,531	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	26,770,545	
	20	Other changes in net assets or fund balances (attach explanation) <b>SEE STATEMENT 4</b>	20		2,013,602
	21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21		30,470,678

**Part II**

**Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b	Other grants and allocations (attach schedule) <b>STMT 5</b> (cash \$ <b>1,034,652</b> non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>1,034,652</b>	<b>1,034,652</b>		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)				
25b	Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)				
25c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)				
26	Salaries and wages of employees not included on lines 25a, b, and c	<b>328,907</b>	<b>176,657</b>	<b>112,761</b>	<b>39,489</b>
27	Pension plan contributions not included on lines 25a, b, and c				
28	Employee benefits not included on lines 25a - 27	<b>47,360</b>	<b>20,038</b>	<b>22,849</b>	<b>4,473</b>
29	Payroll taxes	<b>25,161</b>	<b>13,514</b>	<b>8,626</b>	<b>3,021</b>
30	Professional fundraising fees				
31	Accounting fees	<b>20,884</b>	<b>5,884</b>	<b>15,000</b>	
32	Legal fees	<b>24,470</b>	<b>20,915</b>	<b>3,555</b>	
33	Supplies	<b>4,326</b>	<b>2,323</b>	<b>1,483</b>	<b>520</b>
34	Telephone	<b>3,500</b>	<b>1,880</b>	<b>1,200</b>	<b>420</b>
35	Postage and shipping	<b>3,404</b>	<b>1,829</b>	<b>1,167</b>	<b>408</b>
36	Occupancy	<b>17,246</b>	<b>9,263</b>	<b>5,912</b>	<b>2,071</b>
37	Equipment rental and maintenance	<b>4,349</b>	<b>2,336</b>	<b>1,491</b>	<b>522</b>
38	Printing and publications	<b>3,115</b>	<b>1,673</b>	<b>1,068</b>	<b>374</b>
39	Travel				
40	Conferences, conventions, and meetings	<b>6,015</b>	<b>4,817</b>	<b>1,198</b>	
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	<b>19,862</b>	<b>10,671</b>	<b>6,807</b>	<b>2,384</b>
43	Other expenses not covered above (itemize):				
43a	a <b>SEE STATEMENT 6</b>	<b>140,676</b>	<b>38,672</b>	<b>83,559</b>	<b>18,445</b>
43b	b				
43c	c				
43d	d				
43e	e				
43f	f				
43g	g				
44	<b>Total functional expenses.</b> Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	<b>1,683,927</b>	<b>1,345,124</b>	<b>266,676</b>	<b>72,127</b>

Joint Costs. Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_ ; (ii) the amount allocated to Program services \$ \_\_\_\_\_ ;

(iii) the amount allocated to Management and general \$ \_\_\_\_\_ ; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments (See the instructions.)**

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose?

▶ **SEE STATEMENT 7**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a **SEE SCHEDULE FOR PART II LINE 22**

(Grants and allocations \$ **1,034,652** ) If this amount includes foreign grants, check here ▶

**1,341,665**

b **YOUTH ADVISORY COUNCIL FUND PROGRAM EXPENSES**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

**3,459**

c

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

d

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

e Other program services (attach schedule)

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶

**1,345,124**

**Part IV Balance Sheets** (See the instructions.)

		(A) Beginning of year	(B) End of year	
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				
<b>Assets</b>	45 Cash-non-interest-bearing		45	
	46 Savings and temporary cash investments	677,350	46 1,529,889	
	47a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48a Pledges receivable	48a 66,087		
	b Less: allowance for doubtful accounts	48b	48c 66,087	
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (att. schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54a Investments—publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a	
	b Investments—other securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b	
	55a Investments-land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b	55c	
	56 Investments-other (attach schedule)	SEE STMT 8	27,534,221	56 30,020,354
	57a Land, buildings, and equipment: basis	57a 233,255		
b Less: accumulated depreciation (attach schedule)	SEE STATEMENT 9	57b 126,781	189,345	
58 Other assets, including program-related investments (describe <input type="checkbox"/> SEE STATEMENT 10 )		285,929	58 227,709	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58		28,969,569	59 31,950,513	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	32,773	60 42,829	
	61 Grants payable	304,636	61 60,965	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe <input type="checkbox"/> SEE STATEMENT 11 )		1,861,615	65 1,376,041
	66 <b>Total liabilities.</b> Add lines 60 through 65		2,199,024	66 1,479,835
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	26,386,265	67 30,300,934	
	68 Temporarily restricted	384,280	68 169,744	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)		26,770,545	73 30,470,678
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73		28,969,569	74 31,950,513

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements			a	5,376,857
b	Amounts included on line a but not on Part I, line 12:				
1	Net unrealized gains on investments	b1	2,075,232		
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify):				
	<b>SEE STATEMENT 12</b>	b4	308		
	Add lines b1 through b4			b	2,075,540
c	Subtract line b from line a			c	3,301,317
d	Amounts included on Part I, line 12, but not on line a:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify):				
	<b>SEE STATEMENT 13</b>	d2	69,141		
	Add lines d1 and d2			d	69,141
e	Total revenue (Part I, line 12). Add lines c and d			e	3,370,458

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

a	Total expenses and losses per audited financial statements			a	1,615,094
b	Amounts included on line a but not Part I, line 17:				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify):				
	<b>SEE STATEMENT 14</b>	b4	308		
	Add lines b1 through b4			b	308
c	Subtract line b from line a			c	1,614,786
d	Amounts included on Part I, line 17, but not on line a:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify):				
	<b>SEE STATEMENT 15</b>	d2	69,141		
	Add lines d1 and d2			d	69,141
e	Total expenses (Part I, line 17). Add lines c and d			e	1,683,927

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the 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 & deferred compensation plans	(E) Expense account and other allowances
<b>SEE STATEMENT 16</b>				

<b>Part V-A</b> Current Officers, Directors, Trustees, and Key Employees (continued)		Yes	No
<b>75a</b> Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings <span style="float: right;">▶ 28</span>			
<b>b</b> Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	<b>75b</b>		<b>X</b>
<b>c</b> Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." If "Yes," attach a statement that includes the information described in the instructions.	<b>75c</b>		<b>X</b>
<b>d</b> Does the organization have a written conflict of interest policy?	<b>75d</b>		<b>X</b>

**Part V-B** Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
N/A				

<b>Part VI</b> Other Information (See the instructions.)		Yes	No
<b>76</b> Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	<b>76</b>		<b>X</b>
<b>77</b> Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	<b>77</b>		<b>X</b>
<b>78a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>78a</b>		<b>X</b>
<b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year?	<b>78b</b>		
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	<b>79</b>		<b>X</b>
<b>80a</b> Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	<b>80a</b>	<b>X</b>	
<b>b</b> If "Yes," enter the name of the organization <span style="float: right;">▶ THE COMMUNITY RENAISSANCE FUND</span> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt	<b>81a</b>		
<b>81a</b> Enter direct and indirect political expenditures. (See line 81 instructions.)	<b>81a</b>		
<b>b</b> Did the organization file Form 1120-POL for this year?	<b>81b</b>		<b>X</b>

**Part VI Other Information (continued)**

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		N/A
	83b		
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
	84b		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		N/A
	85a		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		N/A
	85b		
c	Dues, assessments, and similar amounts from members		85c
d	Section 162(e) lobbying and political expenditures		85d
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		85e
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		85f
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
	85h		
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12		86a
b	Gross receipts, included on line 12, for public use of club facilities		86b
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders		87a
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		87b
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
	89f		
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
	89g		
90a	List the states with which a copy of this return is filed ▶ MI		
b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)		90b 7
91a	The books are in care of ▶ KAREN A. LEE 516 MCMORRAN BLVD Located at ▶ PORT HURON, MI		Telephone no. ▶ 810-984-4761 ZIP + 4 ▶ 48060
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		Yes No 91b X



**Part VI Other Information (continued)**

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c  Yes  No  
 If "Yes," enter the name of the foreign country ▶

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ▶   
 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92

**Part VII Analysis of Income-Producing Activities (See the instructions.)**

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	35,459	
96 Dividends and interest from securities			14	650,169	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	8,840	
100 Gain or (loss) from sales of assets other than inventory			1	750,057	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b <b>ADMINISTRATIVE FEE</b>			3	16,827	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		1,461,352	0
105 Total (add line 104, columns (B), (D), and (E))					1,461,352

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)**

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)**

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No  
 (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

**Part XI**

**Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13).

<p><b>106</b> Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.</p>	Yes	No
		<input checked="" type="checkbox"/>

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a	.....			
b	.....			
c	.....			
<b>Totals</b>				

<p><b>107</b> Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.</p>	Yes	No
		<input checked="" type="checkbox"/>

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a	.....			
b	.....			
c	.....			
<b>Totals</b>				

<p><b>108</b> Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?</p>	Yes	No

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 officer) is based on all information of which preparer has any knowledge.

<b>Please Sign Here</b>	<p>Signature of officer: <b>RANDY MAIERS</b></p> <p>Type or print name and title: <b>PRESIDENT</b></p>	<p>Date: _____</p>
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<b>Paid Preparer's Use Only</b>	<p>Preparer's signature: _____</p>	<p>Date: <b>8/21/07</b></p>	<p>Check if self-employed: <input type="checkbox"/></p>	<p>Preparer's SSN or PTIN (See Gen. Instr. X): <b>380-78-0649</b></p> <p>Firm's name (or yours if self-employed), address, and ZIP + 4: <b>STEWART, BEAUVAIS &amp; WHIPPLE P.C.</b> <b>1979 HOLLAND AVE</b> <b>PORT HURON, MI 48060-1519</b></p> <p>EIN: <b>38-2775143</b></p> <p>Phone no.: <b>810-984-3829</b></p>
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**SCHEDULE A  
(Form 990 or 990-EZ)**

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),  
or 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

**2006**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information-(See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization: **COMMUNITY FOUNDATION OF ST. CLAIR COUNTY** Employer identification number: **38-1872132**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 2 of the instructions. List each one. If there are 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) Comp.	(d) Contrib. to empl. ben. plans & deferred comp.	(e) Expense account & other allowances
SUSAN C. ELLERKAMP 516 MCMORRAN BLVD PORT HURON MI 48060	PRGM OFFICER 40	52,718	1,509	0
Total number of other employees paid over \$50,000 ▶		0		

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

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

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

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

<b>Part III Statements About Activities (See page 2 of the instructions.)</b>		Yes	No
<b>1</b>	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)		<b>X</b>
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
<b>2</b>	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
<b>a</b>	Sale, exchange, or leasing of property?		<b>X</b>
<b>b</b>	Lending of money or other extension of credit?		<b>X</b>
<b>c</b>	Furnishing of goods, services, or facilities?		<b>X</b>
<b>d</b>	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <b>SEE PART V-A, FORM 990</b>	<b>X</b>	
<b>e</b>	Transfer of any part of its income or assets?		<b>X</b>
<b>3a</b>	Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.) <b>SEE STATEMENT 17</b>	<b>X</b>	
<b>b</b>	Did the organization have a section 403(b) annuity plan for its employees?		<b>X</b>
<b>c</b>	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement		<b>X</b>
<b>d</b>	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		<b>X</b>
<b>4a</b>	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g		<b>X</b>
<b>b</b>	Did the organization make any taxable distributions under section 4966?		<b>X</b>
<b>c</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		<b>X</b>
<b>d</b>	Enter the total number of donor advised funds owned at the end of the tax year ▶ _____		
<b>e</b>	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____		
<b>f</b>	Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ _____		<b>0</b>
<b>g</b>	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ _____		<b>0</b>

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ►
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions-subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
  - Type I
  - Type II
  - Type III-Functionally Intergrated
  - Type III-Other

**Provide the following information about the supported organizations.** (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b>					

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	2,336,792	3,887,213	2,549,072	558,785	9,331,862
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					0
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	629,017	567,469	452,781	504,426	2,153,693
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	2,965,809	4,454,682	3,001,853	1,063,211	11,485,555
24 Line 23 minus line 17	2,965,809	4,454,682	3,001,853	1,063,211	11,485,555
25 Enter 1% of line 23	29,658	44,547	30,019	10,632	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 229,711
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 11,485,555
d Add: Amounts from column (e) for lines: 18 2,153,693 19					26d 2,153,693
22 26b					26e 9,331,862
e Public support (line 26c minus line 26d total)					26f 81.2487%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2005) (2004) (2003) (2002)					N/A
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2005) (2004) (2003) (2002)					N/A
c Add: Amounts from column (e) for lines: 15 16					27c
17 20 21					27d
d Add: Line 27a total and line 27b total					27e
e Public support (line 27c total minus line 27d total)					27f
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27g %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27h %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

**Part V Private School Questionnaire** (See page 9 of the instructions.)  
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?			
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?			
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 10 of the instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768) **N/A**

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked "a" and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term "expenditures" means amounts paid or incurred.)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table-		
	<b>If the amount on line 40 is-</b>		
	<b>The lobbying nontaxable amount is-</b>		
	Not over \$500,000	20% of the amount on line 40	
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	41
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
	Over \$17,000,000	\$1,000,000	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.)

See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
 (For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.) **N/A**

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.





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

**Schedule of Contributors**  
Supplementary Information for  
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

**2006**

Name of organization <b>COMMUNITY FOUNDATION OF ST. CLAIR COUNTY</b>	Employer identification number <b>38-1872132</b>
---	---

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( **3** ) (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 foundation

Check 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 organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules-**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.)

▶ S \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization <b>COMMUNITY FOUNDATION OF</b>	Employer identification number <b>38-1872132</b>
--	---

**Part I** Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	<u>JAMES C. ACHESON FOUNDATION</u> <u>600 FORT STREET SUITE 101</u> <hr/> <u>PORT HURON</u> <span style="float: right;"><u>MI 48060</u></span>	\$ <u>451,508</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>2</u>	<u>LASALLE BANK - WEALTH MANAGEMENT</u> <u>2600 W. BIG BEAVER SUITE 150</u> <hr/> <u>TROY</u> <span style="float: right;"><u>MI 48084</u></span>	\$ <u>1,035,125</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>3</u>	<u>JOHN COURTNEY MURRAY NEWMAN CENTER</u> <u>505 HURON AVENUE</u> <hr/> <u>PORT HURON</u> <span style="float: right;"><u>MI 48060</u></span>	\$ <u>46,500</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>4</u>	<u>ESTATE OF VERA FULLER HANSEN</u> <u>721 ST. CLAIR RIVER DR. PO BOX 333</u> <hr/> <u>ALGONAC</u> <span style="float: right;"><u>MI 48001</u></span>	\$ <u>108,433</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>5</u>	<u>SAFE HORIZONS</u> <u>P.O. BOX 610968</u> <hr/> <u>PORT HURON</u> <span style="float: right;"><u>MI 48060</u></span>	\$ <u>50,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

# Federal Statements

## Statement 1 - Form 990, Part I, Line 7 - Other Investment Income

<u>Description</u>	<u>Amount</u>
INCREASE IN CSV OF LIFE INS	\$ 8,840
TOTAL	\$ 8,840

**Federal Statements**

**Statement 2 - Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Securities**

Desc	How Rec'd	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Deprec	Gain/ -Loss
PUBLICLY TRADED SECURITIES								
					\$7,326,475	\$6,576,110		\$ 750,365
TOTAL					<u>\$7,326,475</u>	<u>\$6,576,110</u>	<u>0</u>	<u>\$ 750,365</u>

**Statement 3 - Form 990, Part I, Line 8c - Sale of Assets Other Than Inventory - Other**

Desc	How Rec'd	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Deprec	Gain/ -Loss
COMPUTER #4	DONATION		10/30/01	1/23/06	142	948	806	
COMPUTER #2	DONATION		10/30/01	1/23/06	186	1,194	1,008	
OFFICE SP UPGRADE	PURCHASE		1/24/03	1/23/06		382	382	
OLD PHONE SYSTEM	PURCHASE		9/01/00	8/11/06	750	7,108	6,050	-308
TOTAL					<u>\$ 1,078</u>	<u>\$ 9,632</u>	<u>\$ 8,246</u>	<u>\$ -308</u>

**Federal Statements****Statement 4 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances**

<u>Description</u>	<u>Amount</u>
NET UNREALIZED GAINS ON INVESTMENTS	\$ 2,075,232
LOSS ON DISPOSAL OF FIXED ASSET	308
LOSS ON DISPOSAL OF FIXED ASSET	-308
TRANSFER TO COMMUNITY RENAISSANCE FUND	-61,630
TOTAL	<u>\$ 2,013,602</u>

**Federal Statements**

**Statement 5 - Form 990, Part II, Line 22b - Other Grants and Allocations**

Name Address	Date of Gift	Description of Property	Relationship to Org	Cash Contrib	NonCash Contrib	Book Value	BV Explantn	FMV Explantn
PORT HURON HOSPITAL	11/06/06	NONE	\$	1,334	HEALTH SERVICES			
COUNCIL ON AGING, SERVING SCC	12/07/06	NONE		21,600	HEALTH SERVICES			
PORT HURON AREA SCHOOL DISTRICT	1/22/06	NONE		9,200	COMMUNITY PROGRAMS			
GIRL SCOUTS	11/17/06	NONE		437	YOUTH PROGRAMS			
BOY SCOUTS	12/01/06	NONE		9,982	YOUTH PROGRAMS			
UNITED WAY OF SCC	5/12/06	NONE		3,390	HEALTH SERVICES			
AMERICAN RED CROSS	7/21/06	NONE		55	HEALTH SERVICES			
THE ARC OF SCC	12/07/06	NONE		400	HEALTH SERVICES			
SAFE HORIZONS	6/19/06	NONE		158	HEALTH SERVICES			
I.M.P.A.C.T.	3/26/06	NONE		7,000	HEALTH SERVICES			
MARWOOD MANOR NURSING HOME	11/06/06	NONE		7,214	HEALTH SERVICES			
SONS	11/29/06	NONE		1,334	PARKS AND REC			
CITY OF PORT HURON - REC DEPARTMENT	3/26/06	NONE		4,840	YOUTH PROGRAMS			
INTERNATIONAL SYMPHONY ORCHESTRA	11/16/06	NONE		18,940	YOUTH PROGRAMS			
THE PORT HURON MUSICALE	11/16/06	NONE		8,485	YOUTH PROGRAMS			
SCC CHILD ABUSE/NEGLECT COUNCIL	6/07/06	NONE		4,057	YOUTH PROGRAMS			
COUNCIL OF MICHIGAN FOUNDATIONS	9/06/06	NONE		5,000	COMMUNITY PROGRAMS			

3383 COMMUNITY FOUNDATION OF  
 38-1872132  
 FYE: 12/31/2006

## Federal Statements

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### Statement 5 - Form 990, Part II, Line 22b - Other Grants and Allocations (continued)

Name Address	Date of Gift	Description of Property	Relationship to Org	Class of Activity			FMV Explantrn
				Cash Contrib	NonCash Contrib	Book Value	
PORT HURON MUSEUM	11/27/06	NONE	\$	163,361	\$		
DEPARTMENT OF HUMAN SERVICES	12/21/06	NONE		200			
YALE UNITED METHODIST CHURCH	11/03/06	NONE		507			
ST. CLAIR ART ASSOCIATION	11/29/06	NONE		1,500			
GOODWILL INDUSTRIES OF SCC	12/07/06	NONE		400			
ST. CLAIR COUNTY PARKS AND REC	3/01/06	NONE		20,000			
FORT GRATIOT MIDDLE SCHOOL	1/22/06	NONE		200			
SANBORN - GRATIOT MEMORIAL HOME	11/06/06	NONE		968			
MERCY MARYDALE CENTER	12/07/06	NONE		500			
SALVATION ARMY	12/07/06	NONE		7,300			
BLUE WATHER HABITAT FOR HUMANITY	6/07/06	NONE		16,950			
PEOPLES CLINIC FOR BETTER HEALTH	12/07/06	NONE		500			
PORT HURON HOSPITAL FOUNDATION	11/03/06	NONE		507			
FEAST OF STE CLAIRE	11/16/06	NONE		2,000			
ALGONAC HIGH SCHOOL	4/24/06	NONE		1,950			
SAGINAW VALLEY STATE UNIVERSITY	6/30/06	NONE		7,750			
UNIVERSITY OF MICHIGAN	6/30/06	NONE		23,800			



## Federal Statements

## Statement 5 - Form 990, Part II, Line 22b - Other Grants and Allocations (continued)

Name Address	Date of Gift	Description of Property	Relationship to Org	Class of Activity		BV Explantn	FMV Explantn
				Cash Contrib	NonCash Contrib		
ST. CLAIR COMMUNITY COLLEGE 6/30/06		NONE	\$	16,413 \$	SCHOLARSHIPS		
MICHIGAN STATE UNIVERSITY 6/27/06		NONE		8,600	SCHOLARSHIPS		
MICHIGAN TECH UNIVERSITY 6/30/06		NONE		2,500	SCHOLARSHIPS		
GRAND VALLEY STATE UNIVERSITY 6/30/06		NONE		1,900	SCHOLARSHIPS		
OAKLAND UNIVERSITY 6/30/06		NONE		620	SCHOLARSHIPS		
ALGONAC COMMUNITY SCHOOLS 10/26/06		NONE		2,878	YOUTH PROGRAMS		
WOODROW WILSON ELEMENTARY 2/15/06		NONE		367	YOUTH PROGRAMS		
EASTERN MICHIGAN UNIVERSITY 6/27/06		NONE		500	SCHOLARSHIPS		
ALGONAC ELEMENTARY 4/24/06		NONE		15,650	YOUTH PROGRAMS		
PORT HURON NORTHERN HS 10/13/06		NONE		1,550	YOUTH PROGRAMS		
MARINE CITY SCHOLARSHIP FOUNDATION 2/06/06		NONE		3,116	SCHOLARSHIPS		
CMU-FINANCIAL AID 6/30/06		NONE		820	SCHOLARSHIPS		
UM - FLINT 6/30/06		NONE		300	SCHOLARSHIPS		
MARINE CITY HISTORIC DISTRICT 11/29/06		NONE		10,000	COMMUNITY PROGRAMS		
ECONOMIC OPPORTUNITY COMMISSION 12/21/06		NONE		226,284	COMMUNITY REDEVELOP.		
MID CITY NUTRITION 12/07/06		NONE		4,126	HEALTH SERVICES		
SPARLINGVILLE ELEMENTARY SCHOOL 3/26/06		NONE		200	YOUTH PROGRAMS		

**Federal Statements**

**Statement 5 - Form 990, Part II, Line 22b - Other Grants and Allocations (continued)**

Name Address	Date of Gift	Description of Property	Relationship to Org	Cash Contrib	NonCash Contrib	Book Value	BV Explantn	FMV Explantn
MORTON ELEMENTARY SCHOOL	3/26/06	NONE	\$	322	YOUTH PROGRAMS			
ST. MARYS SCHOOL- ST. CLAIR	4/28/06	NONE		14,815	YOUTH PROGRAMS			
FAIR HAVEN ELEMENTARY	3/26/06	NONE		200	YOUTH PROGRAMS			
CITY OF ST CLAIR	6/07/06	NONE		29,000	PARKS AND REC			
WAYNE STATE UNIVERSITY	6/30/06	NONE		5,000	SCHOLARSHIPS			
SCC HEALTH DEPT	6/07/06	NONE		5,600	HEALTH SERVICES			
THE HARBOR	11/03/06	NONE		800	COMMUNITY PROGRAMS			
NORTHWESTERN MI COLLEGE FOUND	6/30/06	NONE		500	SCHOLARSHIP			
FERRIS STATE UNIV	6/30/06	NONE		2,640	SCHOLARSHIP			
SOUTHSIDE COALITION	4/24/06	NONE		1,500	COMMUNITY PROGRAMS			
FIRST NIGHT - PORT HURON	4/24/06	NONE		1,000	COMMUNITY PROGRAMS			
PH NORTHERN HS SPECIAL EDUCATION	2/21/06	NONE		24	YOUTH PROGRAMS			
PALMS ELEMENTARY SCHOOL	3/26/06	NONE		302	YOUTH PROGRAMS			
YALE UNIVERSITY	6/30/06	NONE		1,000	SCHOLARSHIP			
BROCKWAY TOWNSHIP	9/06/06	NONE		1,075	COMMUNITY PROGRAMS			
EAST CHINA SCHOOL DISTRICT	3/01/06	NONE		5,000	YOUTH PROGRAMS			
LAWRENCE TECH. UNIVERSITY	6/30/06	NONE		1,000	SCHOLARSHIPS			

**Federal Statements**

**Statement 5 - Form 990, Part II, Line 22b - Other Grants and Allocations (continued)**

Name Address	Date of Gift	Description of Property	Relationship to Org	Cash Contrib	NonCash Contrib	Book Value	BV Explantn	FMV Explantn
CHARTER TWP OF CHINA	6/07/06	NONE	\$	2,900	\$	COMMUNITY PROGRAMS		
WESTERN MICHIGAN UNIVERSITY	6/30/06	NONE		1,700		SCHOLARSHIPS		
FOOD BANK OF EASTERN MI	3/01/06	NONE		5,200		HEALTH SERVICES		
FRIENDS OF EARLY INTERVENTION	1/22/06	NONE		500		HEALTH SERVICES		
KIDS IN DISTRESS SERVICES	12/21/06	NONE		5,200		YOUTH PROGRAMS		
BACK TO SCHOOL	9/08/06	NONE		21,828		YOUTH PROGRAMS		
CLEVELAND ELEMENTARY	7/05/06	NONE		14,708		YOUTH PROGRAMS		
ALMA COLLEGE	6/30/06	NONE		5,000		SCHOLARSHIP		
AQUINAS COLLEGE	6/27/06	NONE		1,000		SCHOLARSHIP		
INTERNATIONAL SYMPHONY ASSOCIATION	11/16/06	NONE		10,588		YOUTH SERVICES		
MOBILE DENTIST, INC	6/27/06	NONE		7,841		HEALTH SERVICES		
ALGONAC LIONS CHARITIES, INC	8/25/06	NONE		15,000		COMMUNITY PROGRAMS		
PH ARTS INCUBATOR, INC	6/02/06	NONE		4,480		COMMUNITY PROGRAMS		
PH NEIGHBORHOOD HOUSING CORPORATION	10/09/06	NONE		45,000		COMMUNITY DEVELOPMEN		
ST VINCENT DEPAUL	11/29/06	NONE		11,000		COMMUNITY PROGRAMS		
SACRED HEART MAJOR SEMINARY	2/22/06	NONE		4,600		COMMUNITY PROGRAMS		
COLLEGE FOR CREATIVE STUDIES	6/30/06	NONE		5,188		SCHOLARSHIPS		

**Federal Statements**

**Statement 5 - Form 990, Part II, Line 22b - Other Grants and Allocations (continued)**

Name Address	Date of Gift	Description of Property	Relationship to Org	Cash Contrib	NonCash Contrib	Book Value	BV Explantn	FMV Explantn
UNIVERSITY OF PENNSYLVANIA	6/30/06	NONE	\$	1,000	\$			
CAPAC UNITED METHODIST CHURCH	6/07/06	NONE		3,500	YOUTH PROGRAMS			
SCCC BAND	11/16/06	NONE		5,000	COMMUNITY PROGRAMS			
COTTRELLVILLE TWP PARKS AND REC	3/28/06	NONE		29,000	COMMUNITY PROGRAMS			
LIBERTY RIDERS, INC	12/14/06	NONE		27,000	COMMUNITY PROGRAMS			
WATERFOWL USA	3/26/06	NONE		1,550	YOUTH PROGRAMS			
XELAN FOUNDATION	4/24/06	NONE		2,500	COMMUNITY PROGRAMS			
HOLY CROSS SCHOOLS	4/28/06	NONE		4,600	YOUTH PROGRAMS			
CUB SCOUT PACK 222	4/13/06	NONE		100	YOUTH PROGRAMS			
ALGONAC CLAY LIBRARY	4/13/06	NONE		700	COMMUNITY PROGRAMS			
ITT TECHNICAL INSTITUTE	6/30/06	NONE		2,100	SCHOLARSHIPS			
FRIENDS OF BURTCHVILLE LIBRARY	9/06/06	NONE		15,000	COMMUNITY PROGRAMS			
LOYOLA UNIVERSITY OF CHICAGO	6/30/06	NONE		800	SCHOLARSHIPS			
VILLANOVA UNIVERSITY	6/30/06	NONE		1,000	SCHOLARSHIP			
OHIO STATE UNIVERSITY	6/30/06	NONE		2,300	SCHOLARSHIP			
UNIVERSITY OF EVANSVILLE	6/30/06	NONE		300	SCHOLARSHIPS			
BAKER COLLEGE OF MUSKOGON	6/30/06	NONE		500	SCHOLARSHIP			

## Federal Statements

### Statement 5 - Form 990, Part II, Line 22b - Other Grants and Allocations (continued)

Name Address	Date of Gift	Description of Property	Relationship to Org	Cash Contrib	NonCash Contrib	Book Value	BV Explantr	FMV Explntn
OBERLIN COLLEGE	6/30/06	NONE	\$	1,000	SCHOLARSHIP	\$		
BOWLING GREEN STATE UNIVERSITY	6/30/06	NONE		1,000	SCHOLARSHIP			
AMERICAN CANCER SOCIETY	7/21/06	NONE			HEALTH SERVICES 48			
BOROUGH OF MANHATTAN CC	6/30/06	NONE		1,000	SCHOLARSHIP			
BLUE WATHER JAZZ SOCIETY	11/16/06	NONE		5,000	COMMUNITY PROGRAMS			
FIRST CONGREGATIONAL CHURCH	11/27/06	NONE		500	COMMUNITY PROGRAMS			
FOCUS ON THE FAMILY	12/15/06	NONE		10,000	COMMUNITY PROGRAMS			
SAFE HAVEN MATERNITY HOME	12/15/06	NONE		5,000	HEALTH SERVICES			
SALVATIN ARMY	12/15/06	NONE		10,000	COMMUNITY PROGRAMS			
ROSEBURG RESCUE MISSION, INC	12/15/06	NONE		5,000	COMMUNITY PROGRAMS			
OREGON TRAIL COUNCIL, INC.	12/15/06	NONE		10,000	YOUTH PROGRAMS			
SAMARITAN'S PURSE	12/15/06	NONE		10,000	COMMUNITY PROGRAMS			
TOTAL				\$ 1,034,652	\$ 0	\$ 0		

**Federal Statements****Statement 6 - Form 990, Part II, Line 43 - Other Functional Expenses**

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Mgt &amp; General</u>	<u>Fund- Raising</u>
	\$	\$	\$	\$
EXPENSES				
UTILITIES	2,858	1,535	980	343
INSURANCE	5,552		5,552	
COMPUTER SOFTWARE MAINTENANCE	4,600	2,471	1,577	552
AWARENESS EXPENSE	15,348	5,003	7,372	2,973
DUES AND MEMBERSHIPS	7,436	3,994	2,549	893
COMMITTEE EXPENSE	2,133		2,133	
DONOR CULTIVATION	9,915	9,915		
YOUTH ADVISORY COUNCIL	3,459	3,459		
MISCELLANEOUS	27,094	12,295	1,115	13,684
INVESTMENT MANAGEMENT FEES	62,281		62,281	
TOTAL	<u>\$ 140,676</u>	<u>\$ 38,672</u>	<u>\$ 83,559</u>	<u>\$ 18,445</u>

**Statement 7 - Form 990, Part III - Organization's Primary Exempt Purpose**

TO RECEIVE AND ACCEPT MONEY AND OTHER PROPERTIES TO BE ADMINISTERED EXCLUSIVELY FOR CHARITABLE PURPOSES, PRIMARILY IN AND FOR THE BENEFIT OF THE COMMUNITIES OF ST. CLAIR COUNTY. NO PART OF THE NET EARNINGS SHALL INURE TO THE BENEFIT OF OR BE DISTRIBUTABLE TO ITS MEMBERS, TRUSTEES, ADVISORY TRUSTEES OR OFFICERS.

**Federal Statements**

**Statement 8 - Form 990, Part IV, Line 56 - Other Investments**

Description	Beginning of Year	End of Year	Basis of Valuation
CERTIFICATES OF DEPOSIT	\$ 509,552	\$	COST
MONEY MARKET FUNDS HELD ON BEHALF OF OTHERS	787,735	441,818	
INVESTMENTS	26,001,124	29,578,536	
CHARITABLE GIFT ANNUITY	235,810		
TOTAL	<u>\$27,534,221</u>	<u>\$30,020,354</u>	

**Statement 9 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment**

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
LEASEHOLD IMPROVEMENTS	\$ 202,481	\$ 36,499	\$ 160,353	\$ 69,765
EQUIPMENT	116,818	93,455	72,902	57,016
TOTAL	<u>\$ 319,299</u>	<u>\$ 129,954</u>	<u>\$ 233,255</u>	<u>\$ 126,781</u>

**Statement 10 - Form 990, Part IV, Line 58 - Other Assets**

Description	Beginning of Year	End of Year
CASH SURRENDER VALUE OF LIFE INS	\$ 179,622	\$ 123,126
INTEREST RECEIVABLE	4,671	
OTHER	80	926
MORTGAGE RECEIVABLE	101,556	103,657
TOTAL	<u>\$ 285,929</u>	<u>\$ 227,709</u>

**Statement 11 - Form 990, Part IV, Line 65 - Other Liabilities**

Description	Beginning of Year	End of Year
FUNDS HELD ON BEHALF OF OTHERS	\$ 1,190,001	\$ 121,809
FUNDS HELD AS AGENCY ENDOWMENT	495,766	635,283
CHARITABLE GIFT ANNUITY	175,848	158,719
ESCROW DEPOSITS		460,230
TOTAL	<u>\$ 1,861,615</u>	<u>\$ 1,376,041</u>



**Statement 12 - Form 990, Part IV-A - Other Revenue Included on Financial Statements**

<u>Description</u>	<u>Amount</u>
LOSS ON DISPOSAL OF FIXED ASSET	\$ 308
TOTAL	\$ 308

**Statement 13 - Form 990, Part IV-A - Other Revenue Included on Return**

<u>Description</u>	<u>Amount</u>
ADMINISTRATIVE FEES NET OF INCOME ON STATEMENTS	\$ 62,281
PRIOR YEAR GRANT CANCELLATIONS	6,860
TOTAL	\$ 69,141

**Statement 14 - Form 990, Part IV-B - Other Expenses included on Financial Statements**

<u>Description</u>	<u>Amount</u>
LOSS ON DISPOSAL OF FIXED ASSET	\$ 308
TOTAL	\$ 308

**Statement 15 - Form 990, Part IV-B - Other Expenses included on Return**

<u>Description</u>	<u>Amount</u>
ADMINISTRATIVE FEES NET OF INCOME ON STATEMENTS	\$ 62,281
PRIOR YEAR GRANT CANCELLATIONS	6,860
TOTAL	\$ 69,141

**Federal Statements**

Statement 16 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
RANDY D. MAIERS 3773 ARLINGTON FORT GRATIOT MI 48059	PRESIDENT	40	128,750	11,363	6,300
KAREN LEE 4050 TARA BROOK LANE PORT HURON MI 48060	CONTROLLER	40	55,710	1,673	0
CHARLES G. KELLY 627 FORT STREET PORT HURON MI 48060	BOARD CHAIR	1	0	0	0
FREDERICK S. MOORE 970 N. RIVERSIDE ST CLAIR MI 48079	TREASURER	1	0	0	0
DONNA M. NIESTER 600 FORT STREET #100 PORT HURON MI 48060	SECRETARY	1	0	0	0
MARTIN E. WEISS 4097 GRATIOT AVENUE FORT GRATIOT MI 48059	MEMBER	1	0	0	0
MARSHALL J CAMPBELL 525 WATER STREET PORT HURON MI 48060	MEMBER	1	0	0	0
DOUGLAS AUSTIN 600 FORT STREET #101 PORT HURON MI 48060	DIRECTOR	0	0	0	0
BETHANY BELANGER 3201 CONGER PORT HURON MI 48060	DIRECTOR	0	0	0	0

**Federal Statements**

**Statement 16 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)**

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
ROSE B. BELLANCA 323 ERIE STREET PORT HURON MI 48060	DIRECTOR	0	0	0	0
HEATHER BOKRAM 409 N. MAIN STREET MARINE CITY MI 48039	DIRECTOR	0	0	0	0
RONALD COOLEY 2801 GRATIOT BLVD MARYSVILLE MI 48040	DIRECTOR	0	0	0	0
GARY A. FLETCHER 522 MICHIGAN PORT HURON MI 48060	DIRECTOR	0	0	0	0
LEE HANSON 4568 LAKESHORE ROAD FORT GRATIOT MI 48059	DIRECTOR	0	0	0	0
STEVEN HILL 901 HURON AVENUE PORT HURON MI 48060	DIRECTOR	0	0	0	0
THOMAS HUNTER 3284 WALDHEIM PORT HURON MI 48060	DIRECTOR	0	0	0	0
ROY KLECHA JR. 1960 FRED MOORE HWY ST. CLAIR MI 48079	DIRECTOR	0	0	0	0
GERALD KRAMER JR. 2425 MILITARY STREET #6 PORT HURON MI 48060	DIRECTOR	0	0	0	0

**Federal Statements**

Statement 16 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
JOHN R. MONAGHAN 201 MCMORRAN BLVD #2600 PORT HURON MI 48060	DIRECTOR	0	0	0	0
FRANKLIN MOORE JR. 633 E. MELDRUM CIRCLE ST. CLAIR MI 48079	DIRECTOR	0	0	0	0
DAVID O'CONNOR JR. 303 LASALLE BLVD PORT HURON MI 48060	DIRECTOR	0	0	0	0
WILL OLDFORD 525 WATER STREET PORT HURON MI 48060	DIRECTOR	0	0	0	0
WILLIAM ROBINSON 3819 CATALPA COURT PORT HURON MI 48060	DIRECTOR	0	0	0	0
LYNNE SECORY 1820 MILITARY STREET PORT HUORN MI 48060	DIRECTOR	0	0	0	0
JOHN SHIER 4780 LAKESHORE TERRACE FORT GRATIOT MI 48059	DIRECTOR	0	0	0	0
DOUGLAS S. TOUMA 316 MCMORRAN BLVD PORT HURON MI 48060	DIRECTOR	0	0	0	0
JOSEPH VITO 800 MILITARY STREET #400 PORT HURON MI 48060	DIRECTOR	0	0	0	0

## Federal Statements

Statement 16 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
CATHERINE WILKINSON 409 ANDREW MURPHY DRIVE PORT HURON MI 48060	DIRECTOR	0	0	0	0

**Statement 17 - Schedule A, Part III, Line 3a - Explanation of Grant/Loan Qualifications**Description

THE SCHOLARSHIP FUND SUPPORTS EDUCATION BY PROVIDING SCHOLARSHIPS TO FURTHER THE EDUCATION OF GRADUATES OF A PARTICULAR HIGH SCHOOL, STUDENTS IN A SPECIFIED FIELD OF STUDY OR THOSE ENROLLED IN A SPECIFIC EDUCATIONAL INSTITUTION. THE DONOR MAY CREATE AN ADVISORY COMMITTEE AND DEFINE GUIDELINES FOR SCHOLARSHIP SELECTIONS WHICH ARE CONSISTENT WITH THE EXEMPT PURPOSE OF THE FOUNDATION AS SPECIFIED IN ARTICLES OF INCORPORATION AND BY-LAWS.

Form **990-T**

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0687

**2006**

Department of the Treasury  
Internal Revenue Service

For calendar year 2006 or other tax year beginning \_\_\_\_\_, and  
ending \_\_\_\_\_ ▶ See separate instructions.

Open to Public Inspection  
for 501(c)(3) Organizations Only

<p><b>A</b> Check box if address changed <input type="checkbox"/></p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c) ( <b>C</b> ) ( <b>3</b> )  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a)</p> <p><b>C</b> Book value of all assets at end of year <b>31,950,513</b></p>	<p><b>Print or Type</b></p> <p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>COMMUNITY FOUNDATION OF ST. CLAIR COUNTY</b></p> <p>Number, street, and room or suite no. If a P.O. box, see page 9 of instructions. <b>516 MCMORRAN BLVD.</b></p> <p>City or town, state, and ZIP code <b>PORT HURON MI 48060</b></p>	<p><b>D</b> Employer identification number (Employees' trust, see instructions for Block D on page 9.) <b>38-1872132</b></p> <p><b>E</b> Unrelated business activity codes (See instructions for Block E on page 9.)</p>	<p><b>F</b> Group exemption number (See instructions for Block F on page 9.) ▶</p>	<p><b>G</b> Check organization type ▶</p> <table style="width:100%;"> <tr> <td><input type="checkbox"/> 501(c) corporation</td> <td><input checked="" type="checkbox"/> 501(c) trust</td> <td><input type="checkbox"/> 401(a) trust</td> <td><input type="checkbox"/> Other trust</td> </tr> </table>	<input type="checkbox"/> 501(c) corporation	<input checked="" type="checkbox"/> 501(c) trust	<input type="checkbox"/> 401(a) trust	<input type="checkbox"/> Other trust
<input type="checkbox"/> 501(c) corporation	<input checked="" type="checkbox"/> 501(c) trust	<input type="checkbox"/> 401(a) trust	<input type="checkbox"/> Other trust					

**H** Describe the organization's primary unrelated business activity. ▶  
**NONE - FILING FOR TELEPHONE EXCISE TAX CREDIT ONLY**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ **KAREN A. LEE** Telephone number ▶ **810-984-4761**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
		c Balance ▶		
2	Cost of goods sold (Schedule A, line 7)			
3	Gross profit. Subtract line 2 from line 1c			
4a	Capital gain net income (attach Schedule D)			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
c	Capital loss deduction for trusts			
5	Income (loss) from partnerships and S corp. (attach stmt.)			
6	Rent income (Schedule C)			
7	Unrelated debt-financed income (Schedule E)			
8	Interest, annuities, royalties, & rents from controlled organizations (Schedule F)			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10	Exploited exempt activity income (Schedule I)			
11	Advertising income (Schedule J)			
12	Other income (See page 11 of the instructions; attach schedule.)			
13	Total. Combine lines 3 through 12	0		0

Part II Deductions Not Taken Elsewhere (See page 12 of the instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)				
14	Compensation of officers, directors, and trustees (Schedule K)			14
15	Salaries and wages			15
16	Repairs and maintenance			16
17	Bad debts			17
18	Interest (attach schedule)			18
19	Taxes and licenses			19
20	Charitable contributions (See page 14 of the instructions for limitation rules.)			20
21	Depreciation (attach Form 4562)	21		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	22b	0
23	Depletion			23
24	Contributions to deferred compensation plans			24
25	Employee benefit programs			25
26	Excess exempt expenses (Schedule I)			26
27	Excess readership costs (Schedule J)			27
28	Other deductions (attach schedule)			28
29	Total deductions. Add lines 14 through 28			29
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13			30
31	Net operating loss deduction (limited to the amount on line 30)			31
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30			32
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)			1,000
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32			0

**Part III Tax Computation**

**35 Organizations Taxable as Corporations.** See instructions for tax computation on page 15.  
Controlled group members (sections 1561 and 1563) check here  See instructions and:

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
(1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ \_\_\_\_\_  
(2) Additional 3% tax (not more than \$100,000) \$ \_\_\_\_\_

c Income tax on the amount on line 34  **35c**

**36 Trusts Taxable at Trust Rates.** See instructions for tax computation on page 16. Income tax on the amount on line 34 from:  Tax rate schedule or  Schedule D (Form 1041)  **36**

**37 Proxy tax.** See page 16 of the instructions  **37**

**38 Alternative minimum tax**  **38**

**39 Total.** Add lines 37 and 38 to line 35c or 36, whichever applies  **39**

**Part IV Tax and Payments**

**40a Foreign tax credit** (corporations attach Form 1118; trusts attach Form 1116)  **40a**

**b Other credits** (see page 17 of the instructions)  **40b**

**c General business credit.** Check here and indicate which forms are attached:  
 Form 3800  Form(s) (specify)  **40c**

**d Credit for prior year minimum tax** (attach Form 8801 or 8827)  **40d**

**e Total credits.** Add lines 40a through 40d  **40e**

**41 Subtract line 40e from line 39**  **41**

**42 Other taxes.** Check if from:  Form 4255  Form 8611  Form 8697  Form 8866  Other  **42**

**43 Total tax.** Add lines 41 and 42  **43** 0

**44a Payments:** A 2005 overpayment credited to 2006  **44a**

**b 2006 estimated tax payments**  **44b**

**c Tax deposited with Form 8868**  **44c**

**d Foreign organizations: Tax paid or withheld at source** (see instructions)  **44d**

**e Backup withholding** (see instructions)  **44e**

**f Credit for federal telephone excise tax paid** (attach Form 8913)  173 **44f**

**g Other credits and payments:**  Form 2439  Form 4136  Other  Total  **44g**

**45 Total payments.** Add lines 44a through 44g  **45** 173

**46 Estimated tax penalty** (see page 4 of the instructions). Check if Form 2220 is attached  **46**

**47 Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed  **47**

**48 Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid  173 **48**

**49 Enter the amount of line 48 you want:** Credited to 2007 estimated tax  Refunded  173 **49**

**Part V Statements Regarding Certain Activities and Other Information** (see instructions on page 18)

**1** At any time during the 2006 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1. If YES, enter the name of the foreign country here  **Yes**  **No**

**2** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file.  **Yes**  **No**

**3** Enter the amount of tax-exempt interest received or accrued during the tax year  \$ **Yes**  **No**

**Schedule A-Cost of Goods Sold.** Enter method of inventory valuation

<b>1</b> Inventory at beginning of year	<b>1</b>	<b>6</b> Inventory at end of year	<b>6</b>
<b>2</b> Purchases	<b>2</b>	<b>7</b> Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>
<b>3</b> Cost of labor	<b>3</b>	<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	<b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/>
<b>4a</b> Additional sec. 263A costs (attach sch.)	<b>4a</b>		
<b>b</b> Other costs (attach schedule)	<b>4b</b>		
<b>5</b> Total. Add lines 1 through 4b	<b>5</b>		

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.

**Sign Here**  Signature of officer  Date  Title

May the IRS discuss this return with the preparer shown below (see instructions)?  **Yes**  **No**

**Paid Preparer's Use Only**

Preparer's signature  Date **8/21/07** Check if self-employed  Preparer's SSN or PTIN **380-78-0649**

Firm's name (or yours if self-employed), address, and ZIP code **STEWART, BEAUVAIS & WHIPPLE P.C.**  
**1979 HOLLAND AVE**  
**PORT HURON, MI 48060-1519**

EIN **38-2775143**  
Phone # **810-984-3829**



**Schedule C-Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions on page 20)

**1 Description of property**

(1) **N/A**

(2)

(3)

(4)

**2 Rent received or accrued**

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)

(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)

**3 Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)**

(1)

(2)

(3)

(4)

Total

Total

**Total deductions.** Enter here and on page 1, Part I, line 6, column (B)

**Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

**Schedule E-Unrelated Debt-Financed Income (see instructions on page 20)**

**1 Description of debt-financed property**

**2 Gross income from or allocable to debt-financed property**

**3 Deductions directly connected with or allocable to debt-financed property**

(a) Straight line depreciation (attach schedule)

(b) Other deductions (attach schedule)

(1) **N/A**

(2)

(3)

(4)

**4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)**

**5 Average adjusted basis of or allocable to debt-financed property (attach schedule)**

**6 Column 4 divided by column 5**

**7 Gross income reportable (column 2 x column 6)**

**8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))**

(1)

(2)

(3)

(4)

Enter here and on page 1, Part I, line 7, column (A).

Enter here and on page 1, Part I, line 7, column (B).

**Totals**

**Total dividends-received deductions** included in column 8

**Schedule F-Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions on page 21)**

**1 Name of Controlled Organization**

**2 Employer Identification Number**

**Exempt Controlled Organizations**

**3 Net unrelated income (loss) (see instructions)**

**4 Total of specified payments made**

**5 Part of column 4 that is included in the controlling organization's gross inc.**

**6 Deductions directly connected with income in column 5**

(1) **N/A**

(2)

(3)

(4)

**Nonexempt Controlled Organizations**

**7 Taxable Income**

**8 Net unrelated income (loss) (see instructions)**

**9 Total of specified payments made**

**10 Part of column 9 that is included in the controlling organization's gross income**

**11 Deductions directly connected with income in column 10**

(1)

(2)

(3)

(4)

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

**Totals**

**Schedule G-Investment Income of a Section 501(c)(7), (9), or (17) Organization**

(see instructions on page 22)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col. 3 plus col.4)
(1) N/A				
(2)				
(3)				
(4)				
<b>Totals</b>	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

**Schedule I-Exploited Exempt Activity Income, Other Than Advertising Income**

(see instructions on page 22)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
<b>Totals</b>	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.

**Schedule J-Advertising Income (see instructions on page 23)**

**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>						

**Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)**

(1) N/A						
(2)						
(3)						
(4)						
(5) <b>Totals from Part I</b>	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
<b>Totals, Part II (lines 1-5)</b>						

**Schedule K-Compensation of Officers, Directors, and Trustees (see instructions on page 23)**

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
N/A			%
			%
			%
			%
<b>Total. Enter here and on page 1, Part II, line 14</b>			

**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return <b>COMMUNITY FOUNDATION OF ST. CLAIR COUNTY</b>	Identifying number <b>38-1872132</b>
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Business or activity to which this form relates  
**INDIRECT DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**  
**Note: If you have any listed property, complete Part V before you complete Part I.**

1 Maximum amount. See the instructions for a higher limit for certain businesses	1	108,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	430,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
<b>(a) Description of property (b) Cost (business use only) (c) Elected cost</b>		
6		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12	▶ 13	

**Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	17,801

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

<b>Section A</b>		
17 MACRS deductions for assets placed in service in tax years beginning before 2006	17	2,061
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

**Section B-Assets Placed in Service During 2006 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C-Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (see instructions)**

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instr.	22	19,862
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23	