



Department of the Treasury
Internal Revenue Service
OGDEN UT 84201-0074

For assistance, call:
1-877-829-5500

Notice Number: CP211A
Date: September 28, 2009

Taxpayer Identification Number:
38-1872132
Tax Form: 990
Tax Period: December 31, 2008

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COMMUNITY FOUNDATION OF ST CLAIR
COUNTY
516 MCMORRAN BLVD
PORT HURON MI 48060-3826166

APPLICATION FOR EXTENSION OF TIME TO FILE AN EXEMPT ORGANIZATION RETURN - APPROVED

We have received your Form 8868, Application for Extension of Time to File an Exempt Organization Return, for the return (form) and tax period identified above.

We have approved your request and have extended the due date to file your return to November 15, 2009.

If you have any questions, please call us at the number shown above, or you may write us at the address shown at the top left of this letter.

Reminder - You May Be Required to File Electronically

Exempt organizations may be required to file certain returns electronically. For tax years ending on or after December 31, 2006, the electronic filing requirement applies to exempt organizations with \$10 million or more in total assets if the organization files at least 250 returns in a calendar year, including income, excise, employment tax and information returns. Private foundations and charitable trusts will be required to file Forms 990-PF electronically regardless of their asset size, if they file at least 250 returns annually. For more information, go to www.irs.gov. Click "Charities and Non-Profits" and look for the "e-file for Charities and Non-Profits" tab.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Form 8868 (Rev. 4-2009)

If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Employer identification number 38-1872132
	Number, street, and room or suite no. If a P.O. box, see instructions. 516 MCMORRAN BLVD.	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PORT HURON MI 48060	

Check type of return to be filed (File a separate application for each return):

- | | | | |
|--|---|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

The books are in the care of **COMMUNITY FOUNDATION OF ST CLAIR CO**
Telephone No. **810-984-4761** FAX No.

If the organization does not have an office or place of business in the United States, check this box

If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **11/16/09**.

5 For calendar year **2008**, or other tax year beginning and ending

6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

7 State in detail why you need the extension

THIRD PARTY INFORMATION IS CURRENTLY UNAVAILABLE TO COMPLETE THIS RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete, and that I am authorized to prepare this form.

Signature **Christine S. [Signature]** Title **CPA** Date **8/12/09**

Form **8868**
 (Rev. April 2009)
 Department of the Treasury
 Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ File a separate application for each return.

If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box
 If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).
Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Employer identification number 38-1872132
	Number, street, and room or suite no. If a P.O. box, see instructions. 516 MCMORRAN BLVD.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PORT HURON MI 48060	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ **COMMUNITY FOUNDATION OF ST CLAIR CO**

Telephone No. ▶ **810-984-4761** FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **8/15/09**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year **2008** or
 ▶ tax year beginning _____, and ending _____

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO payment instructions.

Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2008 calendar year, or tax year beginning _____, and ending _____

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization **COMMUNITY FOUNDATION OF ST. CLAIR COUNTY**
 Doing Business As _____
 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

G Gross receipts \$ **2,084,206**

F Name and address of principal officer:
RANDY MAIERS, PRESIDENT
516 MCMORRAN BLVD
PORT HURON MI 48060

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 IF "No," attach a list. (see instructions)

I Tax-exempt status: 501(c) (**3**) ◀ (Insert no.) 4947(a)(1) or 527

J Website: ▶ **WWW.STCLAIRFOUNDATION.ORG**

K Type of organization: Corporation Trust Association Other ▶

L Year of formation: **1944** **M** State of legal domicile: **MI**

H(c) Group exemption number ▶

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO SERVE THE CHARITABLE NEEDS AND ENHANCE THE QUALITY OF LIFE IN ST. CLAIR COUNTY BY PROVIDING THE MEANS TO ACHIEVE CHARITABLE GOALS, BUILD PERMANENT ENDOWMENTS AND SUPPORT THE ST CLAIR COUNTY COMMUNITY.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	28
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	27
	5 Total number of employees (Part V, line 2a)	5	13
	6 Total number of volunteers (estimate if necessary)	6	664
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,139,558	1,000,262
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,742,986	588,664
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,538	11,032
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,893,082	1,599,958
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,339,680	1,403,795
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	389,927	446,870
	16a Professional fundraising fees (Part IX, column (A), line 11e)	8,512	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 126,520		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	288,110	278,570
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,026,229	2,129,235
19 Revenue less expenses. Subtract line 18 from line 12	866,853	-529,277	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)	33,117,151	23,982,857
	22 Net assets or fund balances. Subtract line 21 from line 20	1,880,046	1,507,816
		31,237,105	22,475,041

Part II Signature Block

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.

Sign Here
 Signature of officer: *Randy Maiers* Date: *10/20/09*
RANDY MAIERS **PRESIDENT**
 Type or print name and title

Paid Preparer's Use Only
 Preparer's signature: *Paul H. Baileig* Date: **10/06/09** Check if self-employed:
 Preparer's identifying number (see instructions): **380-78-0649**
 Firm's name (or yours if self-employed), address, and ZIP + 4: **STEWART, BEAUVAIS & WHIPPLE P.C.**
1979 HOLLAND AVE EIN: ▶ **38-2775143**
PORT HURON, MI 48060-1519 Phone no.: ▶ **810-984-3829**

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

DAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2008)

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:
TO SERVE THE CHARITABLE NEEDS AND ENHANCE THE QUALITY OF LIFE IN ST. CLAIR COUNTY BY PROVIDING THE MEANS TO ACHIEVE CHARITABLE GOALS, BUILD PERMANENT ENDOWMENTS AND SUPPORT THE ST CLAIR COUNTY COMMUNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **1,656,815** including grants of \$ **1,403,795**) (Revenue \$)
SEE SCHEDULE FOR PART II LINE 22

4b (Code:) (Expenses \$ **8,169** including grants of \$) (Revenue \$)
YOUTH ADVISORY COUNCIL FUND PROGRAM EXPENSES

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ \$ **1,664,984** (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	<input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	<input checked="" type="checkbox"/>	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	<input checked="" type="checkbox"/>	
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	<input checked="" type="checkbox"/>	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	<input checked="" type="checkbox"/>	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	<input checked="" type="checkbox"/>	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I		<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		<input checked="" type="checkbox"/>
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<input checked="" type="checkbox"/>
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<input checked="" type="checkbox"/>	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	<input checked="" type="checkbox"/>	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	<input checked="" type="checkbox"/>	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25.		<input checked="" type="checkbox"/>
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		<input checked="" type="checkbox"/>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		X
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
1a	1		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1b	1		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a	13		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	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)?		X
4b	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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		X
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

		Yes	No
For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body	1a	28
b	Enter the number of voting members that are independent	1b	27
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6	Does the organization have members or stockholders?	6	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9a	Does the organization have local chapters, branches, or affiliates?	9a	X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	X

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X
13	Does the organization have a written whistleblower policy?	13	X
14	Does the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a	The organization's CEO, Executive Director, or top management official?	15a	X
b	Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	15b	X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ► MI
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input checked="" type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► COMMUNITY FOUNDATION OF ST CLAIR CO 516 MCMORRAN BLVD PORT HURON MI 48060 810-984-4761

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
CHARLES G. KELLY BOARD CHAIR	1	X		X			0	0	0	
FREDERICK S. MOORE DIRECTOR	1	X					0	0	0	
DONNA M. NIESTER SECRETARY	1	X		X			0	0	0	
MARTIN E. WEISS DIRECTOR	1	X					0	0	0	
MARSHALL J CAMPBELL DIRECTOR	1	X					0	0	0	
DOUGLAS AUSTIN DIRECTOR	1	X					0	0	0	
BETHANY BELANGER DIRECTOR	1	X					0	0	0	
ROSE B. BELLANCA DIRECTOR	1	X					0	0	0	
HEATHER BOKRAM DIRECTOR	1	X					0	0	0	
RONALD COOLEY DIRECTOR	1	X					0	0	0	
GARY A. FLETCHER DIRECTOR	1	X					0	0	0	
LEE HANSON DIRECTOR	1	X					0	0	0	
STEVEN HILL DIRECTOR	1	X					0	0	0	
THOMAS HUNTER DIRECTOR	1	X					0	0	0	
ROY KLECHA JR. DIRECTOR	1	X					0	0	0	
GERALD KRAMER JR. DIRECTOR	1	X					0	0	0	
JOHN R. MONAGHAN DIRECTOR	1	X					0	0	0	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
FRANKLIN MOORE JR. DIRECTOR	1	X					0	0	0	
DAVID O'CONNOR JR. DIRECTOR	1	X					0	0	0	
WILL OLDFORD DIRECTOR	1	X					0	0	0	
WILLIAM ROBINSON DIRECTOR	1	X					0	0	0	
JOHN SHIER DIRECTOR	1	X					0	0	0	
DOUGLAS S. TOUMA DIRECTOR	1	X					0	0	0	
JOSEPH VITO DIRECTOR	1	X					0	0	0	
CATHERINE WILKINSON DIRECTOR	1	X					0	0	0	
DON C. FLETCHER VICE CHAIR	1	X		X			0	0	0	
DANIEL G. LOCKWOOD TREASURER	1	X		X			0	0	0	
DR BASSAM NASR DIRECTOR	1	X					0	0	0	
RANDY D. MAIERS PRESIDENT	40			X			137,446	20,000	0	
1b Total							137,446	20,000		

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,000,262				
	g Noncash contributions included in lines 1a-1f: \$		29,870				
	h Total. Add lines 1a-1f		1,000,262				
	Program Service Revenue	2a	Busn. Code				
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f							
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		870,518			870,518
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross Rents	(i) Real	(ii) Personal				
		b Less: rental exps.					
		c Rental inc. or (loss)					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		202,394					
		b Less: cost or other basis & sales exps.	484,248				
		c Gain or (loss)	-281,854				
	d Net gain or (loss)			-281,854		-281,854	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses	b				
		c Net income or (loss) from fundraising events					
9a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code					
11a ADMINISTRATIVE FEE			11,032			11,032	
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			11,032				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			1,599,958	0	0	599,696	

Part IX Statement of Functional Expenses

**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	1,105,643	1,105,643		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	298,152	298,152		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	63,148	27,640	26,024	9,484
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	284,287	95,743	120,692	67,852
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	70,475	17,838	37,971	14,666
10 Payroll taxes	28,960	9,688	17,767	1,505
11 Fees for services (non-employees):				
a Management				
b Legal	22,166	15,410	6,756	
c Accounting	15,865		15,865	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	61,983		61,983	
g Other	10,837	3,383	7,454	
12 Advertising and promotion	31,801	13,588	2,052	16,161
13 Office expenses	27,133	9,634	11,458	6,041
14 Information technology				
15 Royalties				
16 Occupancy	18,411	6,538	7,775	4,098
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,827	8,596	1,231	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	18,288	6,494	7,723	4,071
23 Insurance	5,634		5,634	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a REC PROGRAM EXPENSES	26,767	26,767		
b BANK FEES	12,247	8,348	3,359	540
c DUES AND MEMBERSHIPS	9,442	3,353	3,987	2,102
d YOUTH ADVISORY COUNCIL	8,169	8,169		
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	2,129,235	1,664,984	337,731	126,520
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing		1	
	2 Savings and temporary cash investments	1,934,946	2	893,308
	3 Pledges and grants receivable, net	254,332	3	238,674
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost basis	10a 301,329		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 162,537	10c 136,620	138,792
	11 Investments—publicly traded securities	30,550,966	11	22,488,792
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	240,287	15	223,291
16 Total assets. Add lines 1 through 15 (must equal line 34)	33,117,151	16	23,982,857	
Liabilities	17 Accounts payable and accrued expenses	59,298	17	63,917
	18 Grants payable	554,787	18	522,864
	19 Deferred revenue	100,000	19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D	1,025,070	21	798,698
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	140,891	25	122,337
	26 Total liabilities. Add lines 17 through 25	1,880,046	26	1,507,816
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	30,878,701	27	22,236,367
	28 Temporarily restricted net assets	358,404	28	238,674
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	31,237,105	33	22,475,041
34 Total liabilities and net assets/fund balances	33,117,151	34	23,982,857	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?	X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		
b	If "Yes," did the organization undergo the required audit or audits?		

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,887,213	2,336,792	1,909,106	1,139,558	1,000,262	10,272,931
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3	3,887,213	2,336,792	1,909,106	1,139,558	1,000,262	10,272,931
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						10,272,931

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	3,887,213	2,336,792	1,909,106	1,139,558	1,000,262	10,272,931
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	567,469	629,017	694,468	1,742,986	588,664	4,222,604
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)			16,827	10,538	11,032	38,397
11 Total support. Add lines 7 through 10						14,533,932
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	70.6824 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	81.9013 %
16a 33 1/3 % support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3 % support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3 % support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3 % support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

PART II, LINE 10 - OTHER INCOME DETAIL

ADMINISTRATIVE FEE \$ **38,397**

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

Schedule of Contributors
 ▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047

2008

Name of the organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Employer identification number 38-1872132
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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 (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. 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.) ▶ \$

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** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their 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

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	JAMES C. ACHESON FOUNDATION 600 FORT STREET SUITE 101 PORT HURON MI 48060	\$ 146,833	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	CITIZENS FIRST SAVINGS FOUNDATION 525 WATER STREET P.O. BOX 5012 PORT HURON MI 48060	\$ 22,901	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	BLUE WATER DEVELOPMENTAL HOUSING 1600 GRATIOT MARYSVILLE MI 48040	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	DSLIT FOUNDATION 970 RIVERSIDE DR ST CLAIR MI 48079	\$ 26,208	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	CARNEY ESTATE 633 MELDRUM CIRCLE ST CLAIR MI 48079	\$ 28,127	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	HELEN DAVID ESTATE 316 MCMORRAN BLVD PORT HURON MI 48060	\$ 450,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization COMMUNITY FOUNDATION OF	Employer identification number 38-1872132
--	---

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	JP MORGAN CHASE FOUNDATION PO BOX 7899 PRINCETON NJ 08543	\$ 23,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	NANCY LITTLE 2840 WEATHERLY RD HOWELL MI 48843	\$ 22,805	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	UNITED WAY OF ST CLAIR COUNTY 1723 MILITARY ST PORT HURON MI 48060	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

COMMUNITY FOUNDATION OF ST. CLAIR COUNTY

Employer identification number

38-1872132

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 show totals for end of year, contributions, grants, and value.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property...
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes...

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Table with 2 columns: Line number, Held at the End of the Year. Rows 2a-2d.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?
6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	31,237,104				
b Contributions	1,014,091				
c Investment earnings or losses	-7,708,746				
d Grants or scholarships	-1,403,794				
e Other expenditures for facilities and programs	-663,614				
f Administrative expenses					
g End of year balance	22,475,041				

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment 100.00 %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|-------------------------------------|
| (i) unrelated organizations | | <input checked="" type="checkbox"/> |
| (ii) related organizations | | <input checked="" type="checkbox"/> |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		160,896	72,785	88,111
d Equipment		140,433	89,752	50,681
e Other				
Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				138,792

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,599,958
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,129,235
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-529,277
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-8,232,787
9	Total adjustments (net). Add lines 4-8	9	-8,232,787
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-8,762,064

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	-6,632,398
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	-6,632,398
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	61,983
b	Other (Describe in Part XIV)	4b	8,170,373
c	Add lines 4a and 4b	4c	8,232,356
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part 1, line 12.)	5	1,599,958

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	2,129,666
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	62,414
e	Add lines 2a through 2d	2e	62,414
3	Subtract line 2e from line 1	3	2,067,252
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	61,983
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	61,983
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	2,129,235

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

PART XI, LINE 8 - RECONCILIATION OF CHANGES - OTHER

UNREALIZED LOSS ON INVESTMENTS \$ -8,170,373

UNREALIZED LOSS ON HOME HELD FOR RESALE \$ -62,414

PART XII, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER

UNREALIZED LOSS ON INVESTMENTS \$ 8,170,373

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the U.S.**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

▶ Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.

Department of the Treasury
Internal Revenue Service

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number
38-1872132

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. Yes No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) FC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
	ALGONAC COMMUNITY SCHOOLS 1216 ST. CLAIR BLVD. ALGONAC MI 48001	38-6003526	3	17,814				LEARNING PROGRAMS
	ALGONAC LIONS CHARITIES, INC P.O. BOX 274 ALGONAC MI 48001	32-0104818	3	15,000				GENERAL SUPPORT
	BLUE WATER AREA VISITORS BUREAU 520 THOMAS EDISON PARKWAY PORT HURON MI 48060	38-2596178	3	42,610				PROMOTION OF REGION
	CITY OF PORT HURON - REC DEPARTMENT 2829 ARMAR STREET PORT HURON MI 48060	38-6004472		9,373				SUPPORT FOR DAY CAMP
	COMMUNITY FOUNDATION OF GREENVILLE 27 CLEVELAND STREET, SUITE 101 GREENVILLE SC 29601	57-6019318	3	20,411				TRANSFER ENDOWMENT
	COMMUNITY ACTION AGENCY 302 MICHIGAN PORT HURON MI 48060	38-2284121	3	28,213				BUILDING RENOVATIONS
	COMMUNITY RENAISSANCE FUND 516 MCMORRAN BLVD PORT HURON MI 48060	20-1649237	3	196,160				SUPPORT OPERATIONS
	COUNCIL ON AGING, SERVING SCC 600 GRAND RIVER AVENUE PORT HURON MI 48060	38-1876251	3	21,075				PROGRAMS FOR ELDERLY
	EAST CHINA SCHOOL DISTRICT 1585 MEISNER ROAD EAST CHINA MI 45054	38-6003547	3	17,571				LEARNING PROGRAMS

2 Enter total number of section 501(c)(3) and government organizations **▶ 37**

3 Enter total number of other organizations **▶ 0**

**SCHEDULE I-1
(Form 990)**

Continuation Sheet for Schedule I (Form 990)

OMB No. 1545-0047
2008
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

▶ Attach to Form 990 to list additional information for
Part II and Part III, Schedule I (Form 990).

Employer identification number
38-1872132

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FOCUS ON THE FAMILY 8605 EXPLORER DRIVE COLORADO SPRINGS CO 80995	95-3188150	3	10,000				GENERAL SUPPORT
FOOD BANK OF EASTERN MI 2312 LAPEER ROAD PLINT MI 48503	38-2379678	3	7,145				FOOD DISTRIBUTION
GARDEN VALLEY CHRISTIAN ASSEMBLY 3047 GARDEN VALLEY ROAD ROSEBURG OR 97470	93-0641389	3	10,000				GENERAL SUPPORT
GOSPEL FOR ASIA INC 1800 GOLDEN TRAIL COURT CARROLLTON TX 75010	93-0641389	3	10,000				GENERAL SUPPORT
HOLY CROSS SCHOOL OF MARINE CITY 618 S. WATER STREET MARINE CITY MI 48039	37-1542098	3	15,914				SCHOLARSHIP SUPPORT
INTERNATIONAL SYMPHONY ORCHESTRA PO BOX 610242 PORT HURON MI 48061-0242	23-7035763	3	14,638				MUSIC APPRECIATION
KNOWLTON FOUNDATION PO BOX 610234 PORT HURON MI 48061-0234	38-3506105	3	25,000				MUSEUM RENOVATION
LIBERTY RIDERS INC 7103 GRATIOT AVENUE ST. CLAIR MI 48079	90-0134885	3	25,000				GENERAL SUPPORT
MARINE CITY CHAMBER OF COMMERCE 226 SOUTH WATER STREET MARINE CITY MI 48039	38-2900355	3	8,000				SUPPORT DEVELOPMENT
MARINE CITY SCHOLARSHIP FOUNDATION 565 N. MAIN STREET MARINE CITY MI 48039	38-2591111	3	18,750				SCHOLARSHIP SUPPORT
MARWOOD MANOR NURSING HOME PO BOX 5011, 1300 BEARD ST PORT HURON MI 48060	38-2682251	3	8,266				GENERAL OPERATIONS

2 Enter total number of Section 501(c)(3) and government organizations
3 Enter total number of other organizations
For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
DAA Schedule I-1 (Form 990) 2008

**SCHEDULE I-1
(Form 990)**

Continuation Sheet for Schedule I (Form 990)

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

▶ Attach to Form 990 to list additional information for
Part II and Part III, Schedule I (Form 990).

Employer identification number
38-1872132

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the U.S. (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MEMPHIS COMMUNITY SCHOOLS 34110 BORDMAN, PO BOX 201 MEMPHIS MI 48041-2151	38-6002511	3	7,618			LEARNING PROGRAMS	
OREGON TRAIL COUNCIL, INC. 2525 MARTIN LUTHER KING JR. BLVD EUGENE OR 97401	93-0391555	3	10,000			GENERAL SUPPORT	
PEOPLES CLINIC FOR BETTER HEALTH 3110 GOULDEN STREET PORT HURON MI 48060	38-2113393	3	15,503			CLINIC IMPROVEMENT	
PH ARTS INCUBATOR, INC./STUDIO 1219 1219 MILITARY ST PORT HURON MI 48060	84-1659440	3	45,000			SUPPORT ARTS	
PORT HURON LITTLE LEAGUE PO BOX 610736 PORT HURON MI 48061-0736	38-6093549	3	13,000			FIELD IMPROVEMENT	
PORT HURON MUSEUM OF ARTS & HISTORY 1116 6TH STREET PORT HURON MI 48060	38-1864312	3	126,266			GENERAL SUPPORT	
PORT HURON MUSICAL C/O 1401 OAK STREET PORT HURON MI 48060	38-2465040		6,897			GENERAL SUPPORT	
ROSEBURG RESCUE MISSION PO BOX 1937 ROSEBURG OR 97470	51-0136116	3	10,000			GENERAL SUPPORT	
SACRED HEART MAJOR SEMINARY 2701 CHICAGO BLVD DETROIT MI 48206-1799	38-1358214	3	15,914			SCHOLARSHIP SUPPORT	
SAFE HORIZONS PO BOX 610968 PORT HURON MI 48061-0968	38-2234145	3	15,900			UTILITY SUPPORT	
SAVVATION ARMY ROSEBERG CORPS 3130 NE STEPHENS ROSEBURG OR 97470	94-1156347	3	10,000			GENERAL SUPPORT	

2 Enter total number of Section 501(c)(3) and government organizations
3 Enter total number of other organizations
For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
DAA

**SCHEDULE I-1
(Form 990)**

Continuation Sheet for Schedule I (Form 990)

OMB No. 1545-0047
2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number
38-1872132

▶ Attach to Form 990 to list additional information for
Part II and Part III, Schedule I (Form 990).

Part I (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SAMARITAN'S PURSE PO BOX 3000 BOONE NC 28607	58-1437002	3	10,000			GENERAL SUPPORT	
SONS 2015 NERN STREET, UNIT 89 PORT HURON MI 48061	38-3090778	3	6,978			AT RISK STUDENT PROG	
PORT HURON AREA SCHOOL DISTRICT PO BOX 615013 PORT HURON MI 48061-5013	38-6003498	3	30,245			LEARNING PROGRAMS	
ST VINCENT DEPAUL 415 N. SIXTH STREET ST CLAIR MI 48079	38-1359592	3	17,523			SUPPORT FOR ELDERLY	
ST. CLAIR COMMUNITY COLLEGE 323 ERIE STREET PORT HURON MI 48060	38-1857017	3	102,000			CAPITAL IMPROVEMENT	
ST. CLAIR COUNTY RESA 499 RANGE ROAD MARSVILLE MI 48040	38-1709221	3	40,000			SUPPORT HIGHER ED	
ST. CLAIR COUNTY - LIBRARY SYSTEM 201 MCMORRAN BLVD PORT HURON MI 48060	38-6006420	3	13,400			LITERARY PROGRAMS	
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2 Enter total number of Section 501(c)(3) and government organizations
3 Enter total number of other organizations
For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
DAA

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Attach to Form 990. To be completed by organizations
that answered "Yes" to Form 990, Part IV, line 23.

OMB No. 1545-0047

2008

Open To Public
Inspection

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

Employer identification number
38-1872132

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

a Receive a severance payment or change of control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5–8.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

	Yes	No
1b	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
RANDY D. MATERS	(i) 128,750	(ii) 0	(iii) 8,696	0	0	137,446	0
	(ii) 20,000					20,000	0
	(i)						
	(ii)						
	(iii)						
	(i)						
	(ii)						
	(iii)						
	(i)						
	(ii)						
	(iii)						
	(i)						
	(ii)						
	(iii)						
	(i)						
	(ii)						
	(iii)						
	(i)						
	(ii)						
	(iii)						
	(i)						
	(ii)						
	(iii)						

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

PART I, LINE 1A - FRINGE OR EXPENSE EXPLANATION

PRESIDENT IS PAID \$4,500 TOWARDS HIS GOLF CLUB MEMBERSHIP WHICH IS SUBJECT

TO PERSONAL INCOME TAX

**SCHEDULE M
(Form 990)**

NonCash Contributions

OMB No. 1545-0047

2008

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ To be completed by organizations that answered "Yes"
on Form 990, Part IV, lines 29 or 30.

▶ Attach to Form 990.

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

Employer identification number
38-1872132

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	1	29,870	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ()				
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.		

SCHEDULE O

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008Open to Public
InspectionName of the organization **COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**Employer identification number
38-1872132

FORM 990, PART VI, LINE 10 - ORGANIZATION'S PROCESS USED TO REVIEW FORM 990
THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY'S BOARD OF TRUSTEES MEET THE
LAST TUESDAY OF EACH CALENDAR QUARTER AT A MINIMUM. THE BUSINESS AGENDA OF
THESE BOARD MEETINGS INCLUDE A REVIEW OF INTERNAL FINANCIAL STATEMENTS AND
INVESTMENT REPORTS THAT HAVE BEEN REVIEWED AND ACCEPTED BY ITS FINANCE &
INVESTMENT COMMITTEE AT ONE OF THEIR MONTHLY MEETINGS.

ANNUALLY AT THE RECOMMENDATION OF ITS AUDIT COMMITTEE, THE BOARD OF
TRUSTEES ENGAGE THE SERVICES OF AN INDEPENDENT AUDITING FIRM TO PERFORM AN
AUDIT OF ITS FINANCIAL RECORDS AND ISSUE AUDITED CONSOLIDATED FINANCIAL
STATEMENTS FOR THE CALENDAR YEAR. ADDITIONALLY, AS PART OF THE ENGAGEMENT,
THE AUDITING FIRM IS HIRED TO DRAFT THE ANNUAL FORM 990 FOR BOTH THE
COMMUNITY FOUNDATION OF ST. CLAIR COUNTY AND ITS SUPPORTING ORGANIZATION,
THE COMMUNITY RENAISSANCE FUND.

MEMBERSHIP ON BOTH THE AUDIT COMMITTEE AND THE FINANCE AND INVESTMENT
COMMITTEE INCLUDE A NUMBER OF BOARD TRUSTEES AS WELL AS OTHER COMMUNITY
MEMBERS WITH FINANCIAL OR AUDIT EXPERIENCE.

ASIDE FROM MEETING WITH FOUNDATION MANAGEMENT, THE INDEPENDENT AUDITORS
MEET JOINTLY WITH BOTH THE FOUNDATION'S AUDIT COMMITTEE, AND THE
FOUNDATION'S FINANCE & INVESTMENT COMMITTEE TO PRESENT THE AUDITED
FINANCIAL STATEMENTS AND REVIEW THE RESULTS OF ITS ANNUAL AUDIT.

SUBSEQUENTLY, THE INDEPENDENT AUDITORS PRESENT THE CONSOLIDATED AUDIT
REPORT AND REVIEW THE AUDIT RESULTS WITH THE FOUNDATION'S BOARD OF TRUSTEES

Name of the organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

AT ITS 2ND QUARTERLY MEETING.

DUE TO THE TIMING ASSOCIATED WITH THE AFOREMENTIONED LEVELS OF REVIEW OVER THE AUDIT REPORT, AN AUTOMATIC EXTENSION FOR FILING OF THE FORM 990 (FROM THE INITIAL MAY 15TH DEADLINE) IS TYPICALLY REQUIRED. AFTER THE FINAL CONSOLIDATED FINANCIAL STATEMENTS HAVE BEEN ISSUED, THE FORM 990S FOR BOTH COMPANIES ARE DRAFTED BY THE INDEPENDENT AUDIT FIRM AND ITS TAX MANAGER, WITH THE DIRECT ASSISTANCE OF THE FOUNDATION'S DIRECTOR OF FINANCE. THE FINAL DRAFT OF THE FORM 990S ARE REVIEWED BY THE FOUNDATION'S DIRECTOR OF FINANCE AND THEN SIGNED BY THE FOUNDATION'S PRESIDENT AND CEO.

THE FORM 990S ARE DISTRIBUTED TO THE BOARD OF TRUSTEES FOR THEIR REVIEW PRIOR TO FILING. FOR THE SAKE OF TRANSPARENCY AND TIME-RELEVANCE, IT IS THE GOAL OF FOUNDATION MANAGEMENT TO FILE THE FORM 990S AS QUICKLY AS POSSIBLE. IF A FORMAL REVIEW AT A SCHEDULED QUARTERLY BOARD OF TRUSTEE MEETING IS FEASIBLE WITHIN THE TIME FRAME, FOUNDATION MANAGEMENT WILL DO SO, AND THE MEETING MINUTES WILL REFLECT THEIR FORMAL REVIEW. IF SUCH A FORMAL REVIEW WILL DELAY THE FILING UNNECESSARILY, FOUNDATION MANAGEMENT WILL DISTRIBUTE ELECTRONICALLY A COPY OF THE DRAFTED FORM 990S FOR BOARD TRUSTEES' REVIEW. AN EXPLANATORY COVER LETTER WILL ACCOMPANY THESE FORM 990S AND REQUEST THAT TRUSTEES CONTACT THE DIRECTOR OF FINANCE WITH ANY QUESTIONS AND/OR TO SCHEDULE INDIVIDUAL REVIEWS AS DEEMED NECESSARY. EACH BOARD TRUSTEE IS REQUESTED TO DOCUMENT THEIR ACCEPTANCE OF THE FORM 990S FORMALLY VIA A REPLY TO THE ELECTRONIC DISTRIBUTION, OR HARD COPY DISTRIBUTIONS. EVIDENCE OF BOARD OF TRUSTEE REVIEW AND APPROVAL WILL BE RETAINED IN THE FORM 990 FILES. UPON APPROVAL OF THE BOARD OF TRUSTEES, THE FORM 990S WILL BE FILED.

Name of the organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

ELECTRONIC FILE VERSIONS OF THE FORM 990S ARE THEN MADE AVAILABLE ON THE FOUNDATION'S WEBSITE AS WELL AS UPLOADED TO GUIDESTAR, AND ARE ALSO AVAILABLE UPON REQUEST OR IN PERSON.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY HAS A BOARD-APPROVED CONFLICT OF INTEREST POLICY THAT IS CONSISTENT WITH SUCH POLICIES OF THE COUNCIL ON FOUNDATIONS AND THE COUNCIL OF MICHIGAN FOUNDATIONS.

ALL BOARD TRUSTEES INCLUDING FOUNDATION OFFICERS, COMMITTEE MEMBERS AND STAFF MEMBERS MUST REVIEW THE POLICY ANNUALLY AND SIGN A STATEMENT WHICH AFFIRMS THAT THEY:

A.) HAVE RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY;

B.) HAVE READ AND UNDERSTAND THE POLICY AS WELL AS THE NEED TO COMPLY WITH THE POLICY (GIVEN THAT THE COMMUNITY FOUNDATION MISSION IS CHARITABLE AND IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISHES ONE OR MORE OF ITS TAX-EXEMPT PURPOSES).

C.) HAVE LISTED ALL AREAS OF POTENTIAL CONFLICTS OF INTEREST THAT EXIST AS OF THE DATE THEY ARE COMPLETING THE DISCLOSURE FORM, INCLUDING SERVICE ON OTHER NON-PROFIT BOARDS, FINANCIAL INTEREST, AND FAMILY OR BUSINESS RELATIONSHIPS; AND

D.) HAVE AGREED TO DISCLOSE OTHERS AS THEY ARISE THROUGH THE YEAR, AND WHEN THE POTENTIAL FOR CONFLICT ARISES, AGREE TO VERBALLY DISCLOSE SUCH AREAS OF POTENTIAL CONFLICT ALL COMMITTEE/ BOARD MEETINGS.

Name of the organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

FOUNDATION MANAGEMENT REVIEWS THESE CLNFLICT OF INTEREST DISCLOSURES UPON RECEIPT AND THE FORMS ARE MAINTAINED ON FILE.

PRIOR TO CONSIDERATION OF ANY MOTION FOR ACTION ON ITEMS OF BUSINESS DURING MEETINGS, COMMITTEE MEMBERS AND BOARD OF TRUSTEES ARE ASKED IF POTENTIAL CONFLICTS OF INTEREST EXIST. UPON DISCLOSURE OF A POTENTIAL CONFLICT, THE COMMITTEE AND BOARD MUST DETERMINE IF THE POTENTIAL CONFLICT IS DEEMED MATERIAL OR IMMATERIAL. FOR TYPICAL DISCLOSURES INVOLVING A COMMITTEE MEMBER'S OR BOARD TRUSTEE'S SERVICE WITH A NON-PROFIT ORGANIZATION BEING CONSIDERED FOR A GRANT, WHILE THE COMMITTEE MEMBER OR BOARD TRUSTEE MAY STAY AND PARTICIPATE IN DISCUSSION, THEY ABSTAIN FROM ANY VOTE. FOR ANY POTENTIAL CONFLICT OF INTEREST THAT IS DEEMED MATERIAL, AS OUTLINED IN THE COMMUNITY FOUNDATION'S CONFLICT OF INTEREST POLICY, THE COMMITTEE MEMBER OR BOARD TRUSTEE IS ASKED TO LEAVE THE MEETING WHILE THE ITEM OF BUSINESS IS DISCUSSED AND VOTED UPON.

THE MINUTES OF ALL COMMITTEE AND BOARD MEETINGS RECORD THE NAME(S) OF THE PERSON(S) WHO WERE IN ATTENDANCE FOR DISCUSSIONS AND VOTED AND ALSO OUTLINE

- 1) THE NAMES OF THOSE WHO DISCLOSED OR OTHERWISE WERE FOUND TO HAVE A POTENTIAL CONFLICT OF INTEREST,
- 2) THE NATURE OF THE POTENTIAL CONFLICT, AND
- 3) ANY ACTION TAKEN INVOLVING THE CONFLICT OF INTEREST AS WELL AS THE DECISION ON THE ITEM OF BUSINESS FOR WHICH THE POTENTIAL CONFLICT OF INTEREST AROSE.

WHEN THE NATURE OF POTENTIAL CONFLICT OF INTEREST IS OTHER THAN AS PREVIOUSLY REFERENCE, THE FOUNDATION'S PRESIDENT AND EXECUTIVE COMMITTEE

Name of the organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

DISCUSS THE POTENTIAL CONFLICT OF INTEREST WITH THE INDIVIDUAL INVOLVED AND ADDRESS HOW SUCH CONFLICT CAN BE HANDLED. RESOLUTION OF THE POTENTIAL CONFLICT IS GUIDED BY THE FOUNDATION'S STRONG DESIRE TO MAINTAIN ITS HIGH STANDARDS, TRANSPARENCY, AND CREDIBILITY WITH ITS DONORS, GRANTEEES, PUBLIC, AND TAXING AGENCIES. IN THE FEW OCCURENCES THIS HAS ARISE THAT CANNOT BE AVOIDED, ALTHOUGH THE INDIVIDUAL INVOLVED HAS KNOWN THAT PURSUANT OT THE FOUNDATION'S CONFLICT OF INTEREST POLICY, HE/SHE COULD PRESENT THE POTENTIAL CONFLICT TO THE FULL COMMITTEE AND BOARD, HE/SHE HAS CHOSEN TO VOLUNTARILY RESIGN FROM THE COMMITTEE OR BOARD.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY'S EXECUTIVE COMMITTEE AND BOARD OF DIRECTORS ANNUALLY REVIEW PERFORMANCE AND COMPENSATION OF THE FOUNDATION'S PRESIDENT AND CEO. IT IS THEIR AGREEMENT THAT THE PRESIDENT'S ACCOMPLISHMENTS BASED UPON INPUT FROM THE BOARD, DONORS AND COMMUNITY PARTNERS SINCE HIS 2002 HIRING IS IN THE TOP 10-20% OF ALL FOUNDATION CEOS IN MICHIGAN. FURTHERMORE, IT IS AGREED THAT THE MARKET FOR THE SERVICES OF FOUNDATION CEO IS NOT RESTRICTED TO THIS LOCAL REGION OR EVEN MICHIGAN, BUT RATHER THE ENTIRE MIDWEST.

AN EXECUTIVE COMPENSATION COMMITTEE, APPOINTED BY THE EXECUTIVE COMMITTEE, SPECIFICALLY REVIEWS THE WAGE AND BENEFIT PACKAGE OF THE FOUNDATION'S PRESIDENT AND CEO AND MAKE RECOMMENDATIONS. THIS COMMITTEE UTILIZES COMPENSATION SURVEY DATA PROVIDED BY THE COUNCIL ON FOUNDATIONS AND THE CHRONICLE OF PHILANTHROPY, WHICH PROVIDES SALARY AND BENEFIT DATA FOR ALL COMMUNITY FOUNDATIONS, GRANT MAKING ORGANIZATIONS AND OTHER PUBLIC FOUNDATIONS IN THE MID WEST REGION. THEIR RECOMMENDATIONS NOT ONLY ADDRESS

Name of the organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

HIS BASE SALARY AND BENEFIT PACKAGE BUT ALSO A SEPARATE EMPLOYMENT CONTRACT WITH OUR SUPPORTING ORGANIZATION, THE COMMUNITY RENAISSANCE FUND, FOR HIS NEW RESPONSIBILITIES LAUNCHED UNDER THAT ENTITY IN THE AREAS OF COMMUNITY AND ECONOMIC DEVELOPMENT INITIATIVES. IT SHOULD BE NOTED THAT THE COMMUNITY FOUNDATION IS THE COMMON PAYMASTER FOR BOTH ENTITIES AND HIS TOTAL COMPENSATION IS ALLOCATED BETWEEN THE TWO ENTITIES IN ACCORDANCE TO HIS TIME ALLOCATION.

SCHEDULE O - ADDITIONAL INFORMATION

SUPPLEMENTAL INFORMATION FOR FORM 990 - PARTS VII AND IX AND SCHEDULE J - PART II:

THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY, TAX ID #38-1872132, ACTS AS COMMON PAYMASTER FOR BOTH ITS ORGANIZATION AS WELL AS ITS SUPPORTING ORGANIZATION - THE COMMUNITY RENAISSANCE FUND, TAX ID #20-1649237.

WHILE ALL FORM W-2S ARE REPORTED UNDER AND TAXES ARE PAID THROUGH THE COMMUNITY FOUNDATION'S TAX ID #38-1872132, WAGES, BENEFITS AND RELATED TAXES ARE ALLOCATED AND RECORDED BETWEEN THE TWO ORGANIZATIONS BASED UPON THE ASSIGNED RESPONSIBILITIES, TIME SPENT, AND SPECIFIC WORK PERFORMED. OF THE 13 FORM W-2S FILED IN 2008, SEVEN RELATED SOLELY TO THE COMMUNITY FOUNDATION, TWO RELATED SOLELY TO THE COMMUNITY RENAISSANCE FUND, AND FOUR INVOLVED AN ALLOCATION OF WAGES AND BENEFITS BETWEEN THE TWO ORGANIZATIONS, INCLUDING THAT OF THE FOUNDATION'S PRESIDENT/CEO.

ALTHOUGH AUDITED FINANCIAL STATEMENTS REFLECT THE CONSOLIDATION OF BOTH ORGANIZATIONS, SEPARATE FORM 990S ARE FILED FOR EACH ORGANIZATION

Name of the organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

INDEPENDENTLY. CONSEQUENTLY THIS COMMON PAYMASTER STATUS AND THE EXISTENCE
OF SHARED EMPLOYEES SHOULD BE NOTED.

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	1a	1b	1c	1d	1e	1f	1g	1h	1i	1j	1k	1l	1m	1n	1o	1p	1q	1r	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		X																		X
b Gift, grant, or capital contribution to other organization(s)			X																	
c Gift, grant, or capital contribution from other organization(s)				X																X
d Loans or loan guarantees to or for other organization(s)					X															X
e Loans or loan guarantees by other organization(s)						X														X
f Sale of assets to other organization(s)							X													X
g Purchase of assets from other organization(s)								X												X
h Exchange of assets									X											X
i Lease of facilities, equipment, or other assets to other organization(s)										X										X
j Lease of facilities, equipment, or other assets from other organization(s)											X									X
k Performance of services or membership or fundraising solicitations for other organization(s)												X								X
l Performance of services or membership or fundraising solicitations by other organization(s)													X							X
m Sharing of facilities, equipment, mailing lists, or other assets														X						X
n Sharing of paid employees															X					X
o Reimbursement paid to other organization for expenses																X				X
p Reimbursement paid by other organization for expenses																	X			X
q Other transfer of cash or property to other organization(s)																				X
r Other transfer of cash or property from other organization(s)																				X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)	THE COMMUNITY RENAISSANCE FUND	B	196,160
(2)			
(3)			
(4)			
(5)			
(6)			

Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization
 (Including Information on Listed Property)

OMB No. 1545-0172
2008
 Attachment Sequence No. **67**

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

Name(s) shown on return **COMMUNITY FOUNDATION OF ST. CLAIR COUNTY** Identifying number **38-1872132**

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	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
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	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
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 2007 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 2009. 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 depreciation allowance for qualified 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	16,230

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	2,057
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		

Section B—Assets Placed in Service During 2008 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	
			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 2008 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	18,287
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2008)