

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning , and ending

<p>B Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p>C Name of organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY</p> <p>Doing Business As</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite 516 MCMORRAN BLVD.</p> <p>City, town or post office, state, and ZIP code PORT HURON MI 48060</p>	<p>D Employer identification number 38-1872132</p> <p>E Telephone number 810-984-4761</p> <p>G Gross receipts \$ 7,996,916</p>
<p>F Name and address of principal officer: RANDY MAIERS, PRESIDENT 516 MCMORRAN BLVD PORT HURON MI 48060</p>		<p>H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "No," attach a list. (see instructions)</p>
<p>I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		<p>H(c) Group exemption number ▶</p>
<p>J Website: ▶ WWW.STCLAIRFOUNDATION.ORG</p>		
<p>K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p>		<p>L Year of formation: 1944 M State of legal domicile: MI</p>

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 net 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	28
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	8
	6 Total number of volunteers (estimate if necessary)	6	465
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b 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)	922,868	1,040,937
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,178,347	1,464,573
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,272	15,737
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,114,487	2,521,247
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	840,760
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		563,029	598,541
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 140,600			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		239,848	237,312
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		1,643,637	2,126,309
19 Revenue less expenses. Subtract line 18 from line 12	470,850	394,938	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	30,825,731	33,538,951
	22 Net assets or fund balances. Subtract line 21 from line 20	1,302,753	1,797,899
		29,522,978	31,741,052

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	<p>Signature of officer RANDY MAIERS Type or print name and title</p>	<p>Date PRESIDENT 7-25-13</p>
	<p>Print/Type preparer's name PAUL L. BAILEY CPA</p>	<p>Preparer's signature </p>
Paid Preparer Use Only	<p>Firm's name ▶ STEWART, BEAUVAIS & WHIPPLE P.C.</p>	<p>Firm's EIN ▶ 38-2775143</p>
	<p>Firm's address ▶ 1979 HOLLAND AVE SUITE A PORT HURON, MI 48060-8639</p>	<p>Phone no. 810-984-3829</p>

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

Form **8868**

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

(Rev. January 2013)

Department of the Treasury
Internal Revenue Service

► **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 **X**

- 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.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

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.

Enter filer's identifying number, see instructions

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

Enter the Return code for the return that this application is for (file a separate application for each return)

Application For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**COMMUNITY FOUNDATION OF ST CLAIR CO
516 MCMORRAN BLVD**

• The books are in the care of ► **PORT HURON MI 48060**

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.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **08/15/13**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► calendar year **2012** or

► tax year beginning , and ending

2 If the tax year entered in line 1 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	\$
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.	3b	\$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, 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 for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
DAA

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ **1,520,218** including grants of \$ **1,249,117**) (Revenue \$)
SEE SCHEDULE FOR PART II LINE 22

4b (Code:) (Expenses \$ **41,339** including grants of \$ **41,339**) (Revenue \$)
BACK TO SCHOOL INITIATIVE

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 **1,561,557**

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which 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	X	
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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; 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	X	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
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, Parts II and IV		X
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, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
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 lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
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		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? 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, or IV, and Part V, line 1	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
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
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
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		
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 (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		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	
b	If "Yes," enter the name of the foreign country: CAYMAN ISLANDS See instructions for 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 line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		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).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10b			
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13b			
c	Enter the amount of reserves on hand		
13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
14b			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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?	<input checked="" type="checkbox"/>	
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?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<input checked="" type="checkbox"/>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	<input checked="" type="checkbox"/>	
b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
9	Is there any officer, director, 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		<input checked="" type="checkbox"/>

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	<input checked="" type="checkbox"/>	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<input checked="" type="checkbox"/>	
13	Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14	Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	<input checked="" type="checkbox"/>	
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?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

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 Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 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

Check if Schedule O contains a response to any question in this Part VII

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - 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 neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) CHARLES G. KELLY	0.00									
DIRECTOR	0.00	X					0	0	0	
(2) MARTIN E. WEISS	0.00									
DIRECTOR	0.00	X					0	0	0	
(3) BETHANY BELANGER	0.00									
DIRECTOR	0.00	X					0	0	0	
(4) DENISE BROOKS	0.00									
DIRECTOR	0.00	X					0	0	0	
(5) STEVEN HILL	0.00									
DIRECTOR	0.00	X					0	0	0	
(6) THOMAS HUNTER	0.00									
DIRECTOR	0.00	X					0	0	0	
(7) ROY KLECHA JR.	0.00									
DIRECTOR	0.00	X					0	0	0	
(8) GERALD KRAMER JR.	0.00									
DIRECTOR	0.00	X					0	0	0	
(9) JOHN R. MONAGHAN	0.00									
DIRECTOR	0.00	X					0	0	0	
(10) FRANKLIN MOORE JR.	0.00									
DIRECTOR	0.00	X					0	0	0	
(11) WILLIAM G OLDFORD	1.00									
EXEC-MEMBER AT LARGE	0.00	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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(12) DOUGLAS S. TOUMA										
DIRECTOR	0.00	X					0	0	0	
(13) CATHERINE WILKINSON										
DIRECTOR	0.00	X					0	0	0	
(14) DANIEL G. LOCKWOOD										
DIRECTOR	0.00	X					0	0	0	
(15) MICHAEL P. MCCARTAN										
EXEC-MEMBER AT LARGE	0.00	X					0	0	0	
(16) DR. SUSHMA REDDY										
DIRECTOR	0.00	X					0	0	0	
(17) CHARLES T. WANNINGER										
EXEC-MEMBER AT LARGE	0.00	X					0	0	0	
(18) MICHAEL HULEWICZ										
DIRECTOR	0.00	X					0	0	0	
(19) SHAKER SAMMAN										
DIRECTOR	0.00	X					0	0	0	
1b Sub-total										
c Total from continuation sheets to Part VII, Section A							172,804		36,522	
d Total (add lines 1b and 1c)							172,804		36,522	

2 Total number of individuals (including but not limited to those listed above) 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 or individual 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. Report compensation for the calendar year ending with or within the organization's tax year.

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(12) MICHAEL CANSFIELD	0.00									
DIRECTOR	0.00	X					0	0	0	
(13) RASHA DEMASHKIEH	0.00									
DIRECTOR	0.00	X					0	0	0	
(14) JACQUELYN HANTON	0.00									
DIRECTOR	0.00	X					0	0	0	
(15) DR. RANDA JUNDI-SAMMAN	0.00									
DIRECTOR	0.00	X					0	0	0	
(16) RANDY D. MAIERS	40.00									
PRESIDENT	0.00			X			172,804	0	36,522	
(17) DONNA M. NIESTER	1.00									
VICE CHAIR	0.00			X			0	0	0	
(18) DON C. FLETCHER	2.00									
CHAIR	0.00			X			0	0	0	
(19) DR BASSAM NASR	1.00									
SECRETARY	0.00			X			0	0	0	
1b Sub-total							172,804		36,522	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization

	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		
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		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		

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. Report compensation for the calendar year ending with or within the organization's tax year.

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(12) PHYLLIS H. LEDYARD	1.00									
TREASURER	0.00			X			0	0	0	
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization

	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	3	
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	4	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	

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. Report compensation for the calendar year ending with or within the organization's tax year.

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII.

		(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				
	1b Membership dues				
	1c Fundraising events				
	1d Related organizations				
	1e Government grants (contributions)	256,797			
	1f All other contributions, gifts, grants, and similar amounts not included above	784,140			
	g Noncash contributions included in lines 1a-1f: \$	37,623			
	h Total. Add lines 1a-1f	1,040,937			
Program Service Revenue	2a				
	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)	616,001			616,001
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
	6a Gross rents				
	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	5,628,392			
	b Less: cost or other basis & sales exps.	5,475,669			
	c Gain or (loss)	152,723			
	d Net gain or (loss)	848,572	152,723		695,849
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18				
	b Less: direct expenses				
	c Net income or (loss) from fundraising events				
	9a Gross income from gaming activities. See Part IV, line 19				
b Less: direct expenses					
c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances					
b Less: cost of goods sold					
c Net income or (loss) from sales of inventory					
Miscellaneous Revenue					
11a ADMINISTRATIVE FEE		13,737			13,737
b OTHER		2,000			2,000
c					
d All other revenue					
e Total. Add lines 11a-11d		15,737			
12 Total revenue. See instructions.		2,521,247	152,723	0	1,327,587

Form 990 (2012) **COMMUNITY FOUNDATION OF**

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).
 Check if Schedule O contains a response to any question in this Part IX

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	1,173,968	1,173,968		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	116,488	116,488		
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	216,535	141,983	55,197	19,355
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	281,881	51,984	156,901	72,996
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13,414	1,672	8,316	3,426
9 Other employee benefits	52,584	4,865	33,759	13,960
10 Payroll taxes	34,127	11,248	21,304	1,575
11 Fees for services (non-employees):				
a Management				
b Legal	18,400		18,400	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17			85,995	
f Investment management fees	85,995			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	4,000	4,000		
12 Advertising and promotion	18,573	13,111		5,462
13 Office expenses	10,656	3,770	4,904	1,982
14 Information technology	22,863	8,730	10,066	4,067
15 Royalties				
16 Occupancy	16,415	5,807	7,555	3,053
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	7,965	3,621	3,094	1,250
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	23,074	8,163	10,620	4,291
23 Insurance	11,607	4,106	5,342	2,159
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS	11,870	5,496	314	6,060
b DUES AND MEMBERSHIPS	5,183	1,834	2,385	964
c YOUTH ADVISORY COUNCIL	711	711		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	2,126,309	1,561,557	424,152	140,600
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest bearing	306,856	1	167,031
	2	Savings and temporary cash investments	1,235,866	2	2,156,743
	3	Pledges and grants receivable, net	30,146	3	70,440
	4	Accounts receivable, net	142	4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net	73,552	7	163,461
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	165	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 316,009		
	b	Less: accumulated depreciation	10b 227,322	10c 111,761	88,687
	11	Investments—publicly traded securities	28,907,430	11	30,736,509
	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	159,813	15	156,080
16	Total assets. Add lines 1 through 15 (must equal line 34)	30,825,731	16	33,538,951	
Liabilities	17	Accounts payable and accrued expenses	69,912	17	78,578
	18	Grants payable	35,251	18	87,451
	19	Deferred revenue	28,750	19	137,103
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	1,106,824	21	1,454,519
	22	Loans and other 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 to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	62,016	25	40,248
	26	Total liabilities. Add lines 17 through 25	1,302,753	26	1,797,899
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	5,251,318	27	5,473,830
	28	Temporarily restricted net assets	24,271,660	28	26,267,222
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), 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	29,522,978	33	31,741,052	
34	Total liabilities and net assets/fund balances	30,825,731	34	33,538,951	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,521,247
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,126,309
3	Revenue less expenses. Subtract line 2 from line 1	3	394,938
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	29,522,978
5	Net unrealized gains (losses) on investments	5	1,813,641
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	9,495
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	31,741,052

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 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?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 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? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2012

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Non-functionally integrated

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)	11g(i)
(ii) A family member of a person described in (i) above?	11g(ii)	11g(ii)
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	11g(iii)

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2012

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,000,262	742,327	1,544,630	922,868	1,040,937	5,251,024
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 through 3	1,000,262	742,327	1,544,630	922,868	1,040,937	5,251,024
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.						5,251,024

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	1,000,262	742,327	1,544,630	922,868	1,040,937	5,251,024
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	588,664	642,871	565,488	626,736	616,001	3,039,760
9 Net income from unrelated business activities, whether or not the business is regularly carried on				33		33
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	11,032	9,336	11,131	13,272	15,737	60,508
11 Total support. Add lines 7 through 10						8,351,325

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** ▶

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	62.88%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	55.89%
16a 33 1/3% support test—2012. 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—2011. 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—2012. 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—2011. 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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 through 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 \$5,000 or 1% of the amount on line 13 for the year						
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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2012.** 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—2011.** 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 explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

PART II, LINE 10 - OTHER INCOME DETAIL

ADMINISTRATIVE FEE \$ **60,508**

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2012

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

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

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 an organization 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 990-EZ that met the 33¹/₃ % support test of the regulations under sections 509(a)(1) and 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 (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions 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 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total 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. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does 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). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JAMES C. ACHESON FOUNDATION 405 WATER STREET, SUITE 200 PORT HURON MI 48060	\$ 127,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	MR. AND MRS. CLINTON F. STIMPSON, III 5626 LAKESHORE ROAD FORT GRATIOT MI 48059	\$ 40,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	U.S. FISH AND WILDLIFE SERVICE 1849 C STREET, NW WASHINGTON DC 20240	\$ 243,900	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	AT&T 112 GRAND RIVER PORT HURON MI 48060	\$ 24,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	MICHIGAN MUTUAL, INC. 800 MICHIGAN STREET PORT HURON MI 48060	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	MR. AND MRS. ROBERT E. SMITH 4006 LAPEER ROAD PORT HURON MI 48060	\$ 25,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
6	SECURITIES	\$ 24,745	11/05/12
	Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	\$
	Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	\$
	Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	\$
	Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	\$
	Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	\$

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	36	129
2 Aggregate contributions to (during year)	37,480	746,660
3 Aggregate grants from (during year)	118,516	1,121,106
4 Aggregate value at end of year	3,785,832	27,955,220
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, subject to the organization's exclusive legal control? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation 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)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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:

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

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 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

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

- 3 Using the organization's acquisition, 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 XIII.
- 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 Escrow and Custodial Arrangements. Complete if the 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 XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the 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	28,207,386	28,756,334	25,899,605	22,475,041	31,237,104
b Contributions	596,311	771,329	539,829	444,257	1,014,091
c Net investment earnings, gains, and losses	3,161,211	-38,846	3,707,347	4,496,752	-7,708,746
d Grants or scholarships	-1,232,751	-912,733	-900,298	-752,800	-1,403,794
e Other expenditures for facilities and programs	377,846	-368,698	-490,149	-763,645	-663,614
f Administrative expenses					
g End of year balance	30,354,311	28,207,386	28,756,334	25,899,605	22,475,041

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ **13.46 %**
 - b Permanent endowment ▶ %
 - c Temporarily restricted endowment ▶ **86.54 %**
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 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 XIII the intended uses of the organization's endowment funds.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		160,896	132,626	28,270
d Equipment		155,113	94,696	60,417
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				88,687

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) CHARITABLE GIFT ANNUITY	40,248	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
(11)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	40,248	

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

1	Total revenue, gains, and other support per audited financial statements		1	4,248,893
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a	1,813,641	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	1,813,641	
3	Subtract line 2e from line 1	3	2,435,252	
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	85,995	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	85,995	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,521,247	

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

1	Total expenses and losses per audited financial statements		1	2,030,819
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	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1	3	2,030,819	
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	85,995	
b	Other (Describe in Part XIII.)	4b	9,495	
c	Add lines 4a and 4b	4c	95,490	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,126,309	

Part XIII 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, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 2B - ESCROW LIABILITY ARRANGEMENT EXPLANATION

THESE ACCOUNTS INCLUDE DONATIONS FROM AN AGENCY FOR A FUND THAT BENEFITS THE SAME AGENCY, OR A HYBRID OF BOTH DONATIONS FROM THE AGENCY AND FROM UNRELATED THIRD PARTIES. ALTHOUGH ALL DONATIONS RECEIVED ARE LEGALLY OWNED BY THE COMMUNITY FOUNDATION, AND REMAIN AS ASSETS, THE PORTION OF THE FUND THAT COMES FROM THE BENEFICIARY AGENCY IS CONSIDERED A RECIPROCAL TRANSFER AND AS SUCH, THE COMMUNITY FOUNDATION REPORTS AN OFFSETTING LIABILITY.

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

CANCELLATIONS OF PRIOR YEAR GRANTS PAYABLE \$ 9,495

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

OMB No. 1545-0047

2012

**Open to Public
Inspection**

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.
Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC 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
(1)	ALGONAC COMMUNITY SCHOOLS 1216 ST. CLAIR BLVD. ALGONAC MI 48001	38-6003526	GOV	21,612				LEARNING PROGRAMS
(2)	ALGONAC LIONS CHARITIES, INC P.O. BOX 274 ALGONAC MI 48001	32-0104818	3	10,000				GENERAL SUPPORT
(3)	BLUE WATER AREA CONVENTION AND 520 THOMAS EDISON PARKWAY PORT HURON MI 48060	38-2596178		10,000				DISCOVER THE BLUE
(4)	BLUE WATER LAND FUND, INC. 516 MCMORRAN BLVD PORT HURON MI 48060	45-2908074	3	470,113				RIVER WALK/FERRY DOC
(5)	BLUE WATER SAFE HORIZONS P.O. BOX 610247 PORT HURON MI 48060	38-2234145	3	22,269				GENERAL SUPPORT
(6)	CITY OF ALGONAC PO BOX 454 ALGONAC MI 48001	38-6004530	GOV	9,487				LIONS POOL
(7)	CITY OF PORT HURON 100 MCMORRAN BLVD PORT HURON MI 48060	38-6004727	GOV	35,329				YOUTH ACTIVITIES
(8)	COMMUNITY RENAISSANCE FUND 516 MCMORRAN BLVD PORT HURON MI 48060	20-1649237	3	31,989				SUPPORT OPERATIONS
(9)	COUNCIL ON AGING, SERVING SCC 600 GRAND RIVER AVENUE PORT HURON MI 48060	38-1876251	3	16,175				PROGRAMS FOR ELDERLY

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **▶ 80**

3 Enter total number of other organizations listed in the line 1 table **▶ 36**

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

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.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC 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
(1)	EAST CHINA SCHOOL DISTRICT 1585 MEISNER ROAD EAST CHINA MI 48054	38-6003547	GOV	5,946				LEARNING PROGRAMS
(2)	FOOD BANK OF EASTERN MICHIGAN 2312 LAPEER ROAD FLINT MI 48503	38-2379678	3	50,145				FRIDAY FOOD PROGRAM
(3)	INTERNATIONAL SYMPHONY ORCHESTRA PO BOX 610242 PORT HURON MI 48061-0242	23-7035763	3	15,943				OPERATING SUPPORT
(4)	KIDS IN DISTRESS SERVICES 1114 SOUTH SEVENTH STREET ST. CLAIR MI 48079	81-0561072	3	23,100				OPERATING SUPPORT
(5)	MEMPHIS COMMUNITY SCHOOLS 34110 BORDMAN RD MEMPHIS MI 48041	38-6002551	GOV	19,074				EDUCATION EVENTS
(6)	MID CITY NUTRITION 805 CHESTNUT STREET PORT HURON MI 48060	38-6068015	3	5,800				PROACTIVE GRANT
(7)	PEOPLES CLINIC FOR BETTER HEALTH 2601 ELECTRIC AVENUE PORT HURON MI 48060	38-2113393	3	6,801				PROACTIVE GRANT
(8)	PORT HURON AREA SCHOOL DISTRICT P.O. BOX 615013 PORT HURON MI 48060	38-6003498	GOV	36,830				EDUCATION PROGRAMS
(9)	PORT HURON MUSEUM OF ARTS & HISTORY 1115 6TH STREET PORT HURON MI 48060	38-1864312	3	70,302				GENERAL SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

2012

Open to Public
Inspection

Employer identification number

38-1872132

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

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

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

**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.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC 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
(1)	HURON MUSICAL C/O 1401 OAK STREET PORT HURON MI 48060	38-2465040	3	7,711				GENERAL SUPPORT
(2)	SC4 FOUNDATION P O BOX 5015 PORT HURON MI 48060	38-6083677	3	75,850				CAPITAL IMPROVEMENTS
(3)	SONS 2015 NERN STREET, UNIT 89 PORT HURON MI 48060	38-3090778	3	29,000				STAY FIT WEEKEND
(4)	ST VINCENT DEPAUL 415 N. SIXTH STREET ST CLAIR MI 48079	38-1359592	3	19,804				PROACTIVE GRANT
(5)	ST. CLAIR COUNTY 201 MCMORRAN BLVD PORT HURON MI 48060	38-6006420	3	22,392				COMMUNITY PROGRAMS
(6)	ST. CLAIR LITTLE LEAGUE 1018 HIGHLAND DRIVE ST. CLAIR MI 48079	38-6090373		32,177				BALLPARK PROJECT
(7)	STUDIO 1219 1219 MILITARY ST PORT HURON MI 48060	84-1669440	3	16,050				SUPPORT ARTS
(8)	TRINITY UNITED METHODIST FOOD PANTR 424 SMITH STREET ALGONAC MI 48001	38-2468765		5,400				GENERAL SUPPORT
(9)	YMCA OF THE BLUE WATER AREA 1525 THIRD STREET PORT HURON MI 48060	38-1358417	3	10,500				PROGRAM SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

38-1872132

Schedule I (Form 990) (2012) COMMUNITY FOUNDATION OF

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 SCHOLARSHIPS	58	75,149			
2 SCHOOL SUPPLIES/BACKPACKS	2311		41,339	FV	SCHOOL SUPPLIES
3					
4					
5					
6					
7					

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

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Open to Public Inspection

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132

Part I Questions Regarding Compensation

	Yes	No
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"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on line 1a are 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	X	
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?	X	
3 Indicate which, if any, of the following the filing organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <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, with respect to the filing organization or a related organization: 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.		X
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.		
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.		X
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.		X
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		X
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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		X
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2012

Schedule J (Form 990) 2012 **COMMUNITY FOUNDATION OF**

38 - 1872132

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 RANDY D. MAIERS PRESIDENT	(i) 155,896 (ii) 0 (iii) 16,908	0 0	15,729 0	20,793 0	209,326 0	0 0	
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

Schedule J (Form 990) 2012 COMMUNITY FOUNDATION OF

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 4 - SEVERANCE, NONQUALIFIED, AND EQUITY-BASED PAYMENTS

SEVERANCE NONQUALIFIED EQUITY-BASED

RANDY D. MAIERS 0 7,500 0

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2012

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▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

Department of the Treasury
Internal Revenue Service

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 or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
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	4	36,692	FAIR VALUE
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 ▶ (SCHOOL SUPPLIES)	X	1	931	FAIR VALUE
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

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?

	Yes	No
30a		X
31	X	
32a		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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Area with horizontal dotted lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2012

Open to Public
Inspection

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

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FORM 990, PART V, LINE 4B - FINANCIAL ACCOUNTS IN FOREIGN COUNTRIES

CAYMAN ISLANDS

FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS

DOUGLAS AUSTIN

DONNA NIESTER

TRUSTEE

TRUSTEE

BUSINESS RELATIONSHIP

JACQUELYN HANTON

WILLIAM OLDFORD

TRUSTEE

TRUSTEE

BUSINESS RELATIONSHIP

RASHA DEMASHKIEH

RANDA JUNDI-SAMMAN

TRUSTEE

TRUSTEE

FAMILY RELATIONSHIP

RANDA JUNDI-SAMMAN

SHAKER SAMMAN

TRUSTEE

TRUSTEE

FAMILY RELATIONSHIP

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS 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 AND**

Name of the organization

COMMUNITY FOUNDATION OF

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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 THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY AND ITS SUPPORTING ORGANIZATIONS, THE COMMUNITY RENAISSANCE FUND AND BLUE WATER LAND FUND, INC.; HOWEVER, THE COMMUNITY FOUNDATION STAFF ARE SIGNIFICANTLY INVOLVED IN THIS PROCESS. 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 THE MEETING WITH FOUNDATION MANAGEMENT, THE INDEPENDENT AUDITORS MEET JOINTLY WITH BOTH THE FOUNDATION'S AUDIT COMMITTEE, AND THE FOUNDATION'S FINANCE AND 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 AT ITS SECOND QUARTERLY MEETING.

DUE TO THE TIMING ASSOCIATED WITH THE AFOREMENTIONED LEVELS OF REVIEW OVER THE AUDIT REPORT, AN AUTOMATIC EXTENSION FOR FILING THE FORM 990 (FROM THE INITIAL MAY 15 DEADLINE) IS TYPICALLY REQUIRED. AFTER THE FINAL CONSOLIDATED FINANCIAL STATEMENTS HAVE BEEN ISSUED, THE FORM 990 FOR ALL THREE COMPANIES ARE DRAFTED BY THE INDEPENDENT AUDIT FIRM AND ITS TAX

Name of the organization

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MANAGER, WITH THE DIRECT ASSISTANCE OF THE FOUNDATION'S DIRECTOR OF FINANCE. THE FINAL DRAFT OF THE FORM 990 ARE REVIEWED BY THE FOUNDATION'S DIRECTOR OF FINANCE AND THEN SIGNED BY THE FOUNDATION'S PRESIDENT AND CEO.

THE FORM 990'S (FOR THE COMMUNITY FOUNDATION AND ITS SUPPORTING ORGANIZATIONS) 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 THE FOUNDATION MANAGEMENT TO FILE THE FORM 990 AS QUICKLY AS POSSIBLE. IF A FORMAL REVIEW AT A SCHEDULED QUARTERLY BOARD OF TRUSTEE MEETING IS FEASIBLE WITHIN THE TIME FRAME, THE 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 (OR IN HARD COPY) A COPY OF THE DRAFTED FORM 990'S FOR BOARD TRUSTEES' REVIEW. AN EXPLANATORY COVER LETTER WILL ACCOMPANY THE FORM 990'S 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 990'S FORMALLY VIA A REPLY TO THE ELECTRONIC DISTRIBUTION, OR HARD COPY DISTRIBUTION. 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 990'S WILL BE FILED.

ELECTRONIC FILE VERSIONS OF THE FORM 990'S ARE THEN MADE AVAILABLE ON THE FOUNDATION'S WEBSITE (WWW.STCLAIRFOUNDATION.ORG), UPLOADED TO GUIDESTAR.ORG (A RESOURCE RELATIVE TO NON-PROFIT ORGANIZATIONS), AND ARE ALSO AVAILABLE UPON REQUEST OR IN PERSON.

Name of the organization

COMMUNITY FOUNDATION OF

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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 ACCOMPLISH 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 INTERESTS, 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 AT ALL COMMITTEE/ BOARD MEETINGS.

IN 2011, THE FOUNDATION ESTABLISHED ADDITIONAL CONFLICT OF INTEREST POLICY AND DISCLOSURE CRITERIA FOR THE POSITION OF BOARD CHAIRMAN. THIS CRITERIA IS AN APPENDIX TO THE EXISTING POLICY.

Name of the organization

COMMUNITY FOUNDATION OF

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FOUNDATION MANAGEMENT REVIEWS THESE CONFLICT OF INTEREST DISCLOSURES UPON RECEIPT, SUMMARIZES FOR THE BOARD AND INCLUDES IN BOARD BOOKS. THE DISCLOSURE 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 VOTES 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

Name of the organization

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DECISION ON THE ITEM OF BUSINESS FOR WHICH THE POTENTIAL CONFLICT OF INTEREST AROSE.

WHEN THE NATURE OF POTENTIAL CONFLICTS OF INTEREST IS OTHER THAN AS PREVIOUSLY REFERENCED, THE FOUNDATION'S PRESIDENT AND EXECUTIVE COMMITTEE 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 OCCURRENCES THIS HAS ARISEN THAT CANNOT BE AVOIDED, ALTHOUGH THE INDIVIDUAL INVOLVED HAS KNOWN THAT PURSUANT OF 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'S IS NOT RESTRICTED TO THIS LOCAL REGION OR EVEN MICHIGAN, BUT RATHER THE ENTIRE MIDWEST. IT IS THE CONSENSUS THAT HIS WAGE AND BENEFIT PACKAGE SHOULD BE COMMENSURATE WITH HIS PERFORMANCE AT THE 75TH PERCENTILE OF FOUNDATION CEO'S IN THE MIDWEST.

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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 ADDRESS HIS BASE SALARY AND BENEFIT PACKAGE IN AGGREGATE FOR THE FOUNDATION AND ITS SUPPORTING ORGANIZATION, THE COMMUNITY RENAISSANCE FUND. EXECUTIVE COMPENSATION COMMITTEE RECOMMENDATIONS ARE REVIEWED AND APPROVED BY THE EXECUTIVE COMMITTEE AS WELL AS THE BOARD OF TRUSTEES.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
COMPENSATION FOR KEY EMPLOYEES ARE DETERMINED BY THE EXECUTIVE DIRECTOR AND APPROVED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS (ARTICLES OF INCORPORATION AND BYLAWS) FOR THE COMMUNITY FOUNDATION AND OUR SUPPORTING ORGANIZATIONS, COMMUNITY RENAISSANCE FUND AND BLUE WATER LAND FUND, INC., ARE AVAILABLE ON OUR WEBSITE (WWW.STCLAIRFOUNDATION.ORG) AS DOWNLOADABLE DOCUMENTS, ALONG WITH OTHER FOUNDATION POLICIES AND KEY DOCUMENTS SUCH AS OUR AUDITED FINANCIAL STATEMENTS AND IRS FORM 990S. HARD-COPIES ARE ALSO AVAILABLE UPON REQUEST. ADDITIONALLY, AS A REGISTERED CORPORATION WITH THE STATE OF MICHIGAN, OUR ARTICLES OF INCORPORATION FOR BOTH THE COMMUNITY FOUNDATION AND ITS SUPPORTING ORGANIZATIONS ARE AVAILABLE THROUGH THEIR WEBSITE (WWW.MICHIGAN.GOV).

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Employer identification number

38-1872132

IT IS THE GOAL OF THE FOUNDATION, ITS STAFF, AND BOARD TO BE ACCOUNTABLE AND TRANSPARENT TO OUR DONORS AND THE ENTIRE COMMUNITY BY REGULARLY DISSEMINATING OUR PROGRAM AND FINANCIAL INFORMATION. IT IS OUR INTENT TO COMPLY WITH THE INTERNAL REVENUE CODE AND REGULATIONS WITH RESPECT TO PUBLIC INSPECTION OF THE FOUNDATION'S IRS FORM 990, IRS FORM 990-T TO THE EXTENT A FILING WAS REQUIRED, AND THE IRS DETERMINATION LETTERS FOR THE COMMUNITY FOUNDATION AND ITS CONTROLLED SUPPORTING ORGANIZATIONS. THEREFORE THE FOUNDATION WILL:

- 1) MAKE THESE DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION AT ITS OFFICES DURING REGULAR BUSINESS HOURS WITHOUT CHARGE;
- 2) PROVIDE A COPY WITHOUT CHARGE, OTHER THAN A REASONABLE FEE FOR REPRODUCTION AND ACTUAL POSTAGE COSTS, OF ALL OR ANY PART OF THESE DOCUMENTS REQUIRED TO BE MADE AVAILABLE FOR PUBLIC INSPECTION TO ANY INDIVIDUAL WHO MAKES A REQUEST FOR SUCH A COPY IN PERSON OR IN WRITING; AND
- 3) UPLOAD AND MAINTAIN ON OUR WEBSITE THE FOUNDATION'S AUDITED FINANCIAL STATEMENTS, FORM 990S AND FORM 990-TS TO THE EXTENT FILINGS WERE REQUIRED FOR A MINIMUM OF THREE YEARS.

ADDITIONALLY, THE GUIDESTAR ORGANIZATION SERVES AS A RESOURCE FOR THOSE INDIVIDUALS AND ORGANIZATIONS WISHING TO RESEARCH NONPROFIT ORGANIZATIONS BY WORKING WITH THE IRS TO MAKE AVAILABLE THE 990S OF ALL NONPROFIT ORGANIZATIONS. RECOGNIZING THAT THIS AVAILABILITY IS SOMETIMES DELAYED AND READERS MAY NOT UNDERSTAND THE FULL PICTURE OF WHO WE ARE AND WHAT WE DO

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Employer identification number
38-1872132

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) THE COMMUNITY RENAISSANCE FUND 516 MCMORRAN BLVD PORT HURON MI 48060 20-1649236	COMM. DEV.	MI	501C3	7	N/A		X
(2) THE BLUE WATER LAND FUND, INC. 516 MCMORRAN BLVD PORT HURON MI 48060 45-2908074	COMM. DEV.	MI	501C3	7	N/A		X
(3)							
(4)							
(5)							

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

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

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?

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

	(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
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.			
(1)	THE COMMUNITY RENAISSANCE FUND	B	31,989	CASH BASIS
(2)	BLUE WATER LAND FUND, INC.	B	470,113	CASH BASIS
(3)	BLUE WATER LAND FUND, INC.	C	7,029	CASH BASIS
(4)	BLUE WATER LAND FUND, INC.	D	137,103	CASH BASIS
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

Table with 11 rows (1-11) and 11 columns (a-k). Columns include: (a) Name, address, and EIN of entity; (b) Primary activity; (c) Legal domicile; (d) Predominant income; (e) Are all partners section 501(c)(3) organizations?; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations?; (i) Code V—UBI amount; (j) General or managing partner?; (k) Percentage ownership.

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Area with horizontal dotted lines for supplemental information.

Form 990 - Federal General Footnote**Description**

SCHEDULE O DETAIL FOR PART VI, SECTION A, 2:

THERE ARE A FEW INSTANCES, AS EXPLAINED BELOW, IN WHICH ONE OF THE FOUNDATION'S BOARD OF TRUSTEES HAS A BUSINESS RELATIONSHIP WITH ANOTHER OF THE FOUNDATION'S TRUSTEES. GIVEN THE FACT THAT THE FOUNDATION'S BOARD CONSISTS OF 28 VOTING TRUSTEES (ONE VACANCY IN 2012) PLUS THE PRESIDENT WITH NO VOTING RIGHTS, NO TWO OR THREE TRUSTEES TOGETHER COULD CONTROL NOR PLACE UNDUE INFLUENCE ON ANY BUSINESS OR ACTIVITIES CONDUCTED BY THE FOUNDATION'S BOARD.

ONE OF THE COMMUNITY FOUNDATION'S STRENGTHS IS THAT OUR GOVERNANCE IS STRUCTURED TO ENGAGE KEY COMMUNITY LEADERS FROM ALL BUSINESS ASPECTS AND GEOGRAPHIC AREAS OF THE COUNTY. GIVEN THIS APPROACH AND THE FACT THAT OUR BOARD IS FAIRLY LARGE IN COMPARISON (AT 29 VOTING MEMBERS), THERE INEVITABLY WILL BE SOME SITUATIONS WHERE A RELATIONSHIP MAY ARISE. IN EACH OF THESE INSTANCES, HOWEVER, THE FOUNDATION HAS TAKEN MEASURES TO MAINTAIN TRANSPARENCY, KEEP ANY TRANSACTION AT ARM'S-LENGTH, AND ENFORCE ITS CONFLICT OF INTEREST POLICY.

ANNUALLY, ALL BOARD MEMBERS COMPLETE A DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST, INCLUDING SERVICE ON OTHER BOARDS, FAMILY, WHICH IS SUMMARIZED IN BOARD BOOKS AND ARE DISCLOSED VERBALLY AND IN MEETING MINUTES WHEN CONFLICTS OF INTEREST ARISE.

IN THEIR RESPECTIVE BUSINESSES, BOARD MEMBERS MAY HAVE BUSINESS RELATIONSHIPS WITH OTHER BOARD MEMBERS WHETHER IT BE THROUGH A FINANCIAL INSTITUTION, LAW FIRM, ACCOUNTING FIRM, ETC...; HOWEVER, THE COMMUNITY FOUNDATION AND ITS SUPPORTING ORGANIZATIONS HAVE HAD NO INVOLVEMENT OTHERWISE WITH RESPECT TO THOSE POTENTIAL RELATIONSHIPS.

FOLLOWING IS A SUMMARY OF THE BUSINESS AND/OR FAMILY RELATIONSHIPS THAT EXISTED IN 2012:

- 1) THREE TRUSTEES ARE PRESIDENTS OR RELATIONSHIP OFFICERS OF TWO OF THE FINANCIAL INSTITUTIONS WHERE WE MAINTAIN ACCOUNTS --ROY KLECHA JR. OF SEAWAY COMMUNITY BANK, WILL OLDFORD OF TALMER BANK & TRUST, AND JACQUELYN HANTON OF TALMER BANK & TRUST WEALTH MANAGEMENT. TO MANAGE CASH NEEDS UNDER FDIC LIMITS AND MANAGE FOUNDATION INVESTMENTS, THE FOUNDATION MAINTAINS ACCOUNT RELATIONSHIPS AT MOST AREA FINANCIAL INSTITUTIONS. IN THESE CASES, THE ACCOUNTS MEET THE SAME REQUIREMENTS/CRITERIA OF ACCOUNTS OFFERED TO NON-PROFIT ORGANIZATIONS IN THE GENERAL PUBLIC AND THE TRUSTEES INVOLVED ARE NOT AUTHORIZED SIGNERS NOR COULD THEY OTHERWISE CONDUCT ACTIVITY FOR THOSE ACCOUNTS WITHOUT FOUNDATION AUTHORIZATION.

SIMILARLY, IN THEIR ROLES, THESE TRUSTEES MAY HAVE BANKING RELATIONSHIPS WITH OTHER TRUSTEES YET THE COMMUNITY FOUNDATION HAS HAD NO INVOLVEMENT OTHERWISE WITH THE RESPECTIVE BUSINESSES TO WHICH THE TRUSTEES HAVE RELATIONSHIPS.

- 2) BOARD MEMBERS WILL OLDFORD AND JACQUELYN HANTON HAVE A WORKING RELATIONSHIP AT TALMER BANK AND TRUST. FOR THE REASONS OUTLINED IN THE INITIAL PARAGRAPHS OF THIS NARRATIVE, THE FOUNDATION'S GOVERNANCE STRUCTURE, AND POLICIES AND PRACTICES ARE SUCH THAT NO TWO OR THREE

Federal Statements**Form 990 - Federal General Footnote (continued)****Description**

TRUSTEES TOGETHER COULD SIGNIFICANTLY INFLUENCE BOARD ACTION AND FOUNDATION OPERATIONS.

- 3) UNTIL HIS DEATH IN MARCH 2012, DOUGLAS AUSTIN SERVED AS A TRUSTEE AND UP UNTIL THAT TIME, WAS A BUSINESS PARTNER WITH TRUSTEE DONNA NEISTER IN A FOUR-PARTNER ACCOUNTING FIRM AND ALSO HAD BUSINESS RELATIONSHIPS WITH EACH OTHER AS TRUSTEES WITHIN THE SEVERAL ACHESON-RELATED ENTITIES INCLUDING ACHESON VENTURES, THE JAMES C. ACHESON FOUNDATION, THE JAMES C. ACHESON CHARITABLE FOUNDATION, AND THE JAMES C. ACHESON 85 TRUST. AS THE LARGEST COMMUNITY BASED CHARITABLE ORGANIZATION, OUR FOUNDATION IS THE RECIPIENT OF VARIOUS GIFTS FROM THE ACHESON FOUNDATIONS BUT EACH GIFT IS IRREVOCABLE AND IS HANDLED IN THE SAME MANNER AS EVERY OTHER GIFT RECEIVED.
- 4) THREE LOCAL ATTORNEYS ALSO SERVE AS TRUSTEES ON THE FOUNDATION'S BOARD, EACH IS A PARTNER AT SEPARATE LAW FIRMS---DOUGLAS S. TOUMA, CHARLES G. KELLY AND STEVEN L. HILL. ALTHOUGH THE FOUNDATION WOULD TYPICALLY ENGAGE THE SERVICES OF INDEPENDENT ATTORNEYS WHEN NECESSARY, IN THE CAPACITY OF TRUSTEE, THESE THREE DO SERVE ON THE FOUNDATION'S TECHNICAL ADVISOR COMMITTEE GIVEN THEIR EXPERTISE AND KNOWLEDGE, AND FROM TIME TO TIME MAY PROVIDE LEGAL COUNSEL ON GENERAL MATTERS SHOULD SUCH MATTERS ARISE.
- 5) TWO OTHER TRUSTEES SERVE AS EXECUTIVE DIRECTORS OF SEPARATE NON-PROFIT ORGANIZATIONS WHICH HAVE BEEN RECIPIENTS OF 2012 COMMUNITY FOUNDATION GRANT AWARDS---DENISE BROOKS OF THE YMCA AND MICHAEL MCCARTEN OF ST. CLAIR COUNTY COMMUNITY MENTAL HEALTH. A FEW OTHER TRUSTEES ARE BOARD MEMBERS ON SCHOOL/COLLEGE/NON-PROFIT BOARDS FOR WHOSE SCHOOLS/DEPARTMENT/ORGANIZATIONS RECEIVED GRANTS IN 2012, INCLUDING RASHA DEMASHKIEH. UNDER BOARD GRANTING AUTHORITY DELEGATION, THESE GRANTS WERE INDEPENDENTLY REVIEWED, RECOMMENDED AND APPROVED BY BOARD-APPROVED GRANTING COMMITTEES OUTSIDE OF THESE TRUSTEES. ALTHOUGH THE TRUSTEES WERE NOT INVOLVED WITH THE DECISION-MAKING, THEIR POTENTIAL CONFLICTS ARE DISCLOSED VERBALLY AND IN WRITING AT BOARD MEETINGS AS IS THE POTENTIAL CONFLICTS OF INTEREST OF ALL TRUSTEES AND STAFF (AND THEIR RESPECTIVE FAMILY MEMBERS) ADDRESSING SERVICE ON BOARDS OF OTHER COMMUNITY ORGANIZATIONS FOR WHICH THE FOUNDATION MAY HAVE INVOLVEMENT FROM TIME TO TIME (I.E. GRANTS), FAMILY RELATIONSHIPS, BUSINESS RELATIONSHIPS AND FINANCIAL INTERESTS.
- 6) AS THE LARGEST COMMUNITY-BASED CHARITABLE ORGANIZATION, OUR FOUNDATION IS THE RECIPIENT OF VARIOUS GIFTS FROM THE TRUSTEES OR THE ORGANIZATIONS WITH WHICH THEY ARE INVOLVED. EACH GIFT IS IRREVOCABLE AND IS HANDLED IN THE SAME MANNER AS EVERY OTHER CHARITABLE GIFT RECEIVED.
- 7) TRUSTEES RASHA DEMASHKIEH, DR. RANDA JUNDI-SAMMAN AND SHAKER SAMMAN HAVE FAMILY RELATIONSHIPS: RASHA AND RANDA ARE SISTERS-IN-LAW AND SHAKER IS RANDA'S SON (RASHA'S NEPHEW) ACTING AS THE FOUNDATION'S YOUTH ADVISORY COUNCIL'S (HIGH SCHOOL) REPRESENTATIVE - A COMMITTEE ON WHICH HE HAS SERVED PRIOR TO BOTH RASHA'S AND RANDA'S BOARD APPOINTMENT AND A POSITION HE WILL LEAVE AFTER THIS SCHOOL YEAR. FOR THE REASONS OUTLINED IN THE INITIAL PARAGRAPHS OF THIS NARRATIVE,

Form 990 - Federal General Footnote (continued)Description

SIMILAR TO BUSINESS RELATIONSHIPS, THE FOUNDATION'S GOVERNANCE STRUCTURE, AND POLICIES AND PRACTICES ARE SUCH THAT NO TWO OR THREE TRUSTEES TOGETHER COULD SIGNIFICANTLY INFLUENCE BOARD ACTION AND FOUNDATION OPERATIONS.

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ 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 instructions)	1	500,000
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	2,000,000
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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 2011 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 2013. 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	23,072

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 2012	17	0
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 2012 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2012 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 instructions	22	23,072
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.

38-1872132

Federal Asset Report

FYE: 12/31/2012

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
70	NETWORK PRINTER	8/05/05	500			500	5 HY S/L	500	0
	Sold/Scrapped: 5/31/12								
			<u>500</u>			<u>500</u>		<u>500</u>	<u>0</u>
Other Depreciation:									
1	VISUAL BOARD EQUIPMENT- CON	9/27/00	1,070			1,070	7 MO S/L	1,070	0
2	VISUAL BOARD CABINET-EXE	9/27/00	1,315			1,315	7 MO S/L	1,315	0
3	CONFERENCE TABLE	9/01/00	1,546			1,546	7 MO S/L	1,546	0
4	12 EXEC CREST BACK CHAIRS	9/01/00	3,328			3,328	7 MO S/L	3,328	0
5	CREDENZA-CONFERENCE ROOM	9/01/00	1,001			1,001	7 MO S/L	1,001	0
6	OVERHEAD HUTCH WITH GLASS	9/01/00	859			859	7 MO S/L	859	0
7	SINGLE PED DESK	9/01/00	1,728			1,728	7 MO S/L	1,728	0
8	CREDENZA WITH DOORS	9/01/00	1,001			1,001	7 MO S/L	1,001	0
9	EXEC HIGH BACK CHAIR	9/01/00	356			356	7 MO S/L	356	0
10	CONFERENCE PEDESTAL	9/01/00	735			735	7 MO S/L	735	0
11	EXEC MID BACK CHAIR	9/01/00	369			369	7 MO S/L	369	0
12	4 GUEST CHAIRS	9/01/00	1,011			1,011	7 MO S/L	1,011	0
13	GUEST ARMS LEG BASE	9/01/00	190			190	7 MO S/L	190	0
14	EXEC MID BACK CHAIR	9/01/00	369			369	7 MO S/L	369	0
15	DESK WITH RIGHT RETURN	9/01/00	1,048			1,048	7 MO S/L	1,048	0
16	DESK WITH RIGHT RETURN-PR	9/01/00	1,048			1,048	7 MO S/L	1,048	0
17	DESK WITH RIGHT RETURN-SP	9/01/00	1,048			1,048	7 MO S/L	1,048	0
18	EXEC MID BACK CHAIR-PROGRAM	9/01/00	369			369	7 MO S/L	369	0
19	EXEC MID BACK CHAIR-SPECIAL	9/01/00	369			369	7 MO S/L	369	0
20	6 GUEST CHAIRS-CONTRLR	9/01/00	1,138			1,138	7 MO S/L	1,138	0
21	CORNER TABLE- RECEPTION	9/01/00	137			137	7 MO S/L	137	0
22	END TABLE- EXEC OFFICE	9/01/00	133			133	7 MO S/L	133	0
28	WALL PLAQUE/SIGNAGE	4/27/01	1,849			1,849	7 MO S/L	1,849	0
34	LAPTOP COMPUTER-EXECUTIVE DIRI	5/28/03	2,235			2,235	5 MO S/L	2,235	0
39	SOFTWARE- FILMS	7/01/94	15,080			15,080	5 MO S/L	15,080	0
44	PYLON	6/22/98	12,021			12,021	15 MO S/L	10,819	802
46	WIRING FOR COMPUTER NETWORK	9/01/00	1,609			1,609	15 MO S/L	1,216	107
47	OFFICE RENOVATIONS	9/01/00	152,670			152,670	15 MO S/L	115,351	10,178
49	ALARM SYSTEMS	9/01/00	1,805			1,805	15 MO S/L	1,364	120
50	BLINDS	9/01/00	900			900	7 MO S/L	900	0
75	Polycom Soundstation	9/01/00	1,188			1,188	7 MO S/L	1,188	0
76	Portable Donor & Volunteer Recognition W	5/01/07	45,986			45,986	15 MO S/L	14,307	3,065
77	CARPETING	9/01/00	1,721			1,721	7 MO S/L	1,721	0
78	LAPTOP COMPUTER	8/24/07	1,511			1,511	5 MO S/L	1,309	202
79	CARPETING	9/10/07	2,192			2,192	7 MO S/L	1,357	313
80	LEGACY WALL	5/01/08	20,459			20,459	15 MO S/L	5,001	1,364
85	Kyocera Taskalfa Copier	7/01/10	6,555			6,555	5 MO S/L	1,967	1,311
86	President's PC	7/01/10	2,141			2,141	5 MO S/L	642	428
87	Director of Finance PC	7/01/10	2,141			2,141	5 MO S/L	642	428
88	Vice President's PC	7/01/10	2,141			2,141	5 MO S/L	642	428
89	Senior Program Officer's PC	7/01/10	2,141			2,141	5 MO S/L	642	428
90	Program Associate's PC	7/01/10	2,141			2,141	5 MO S/L	642	428
91	Front Desk PC	7/01/10	2,141			2,141	5 MO S/L	642	428
92	Asst. Controller's PC	7/01/10	2,141			2,141	5 MO S/L	642	428
93	Server	7/01/10	10,567			10,567	5 MO S/L	3,170	2,113
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079			2,079	5 MO S/L	624	415
95	Conference room flat screen tv	7/01/10	430			430	5 MO S/L	129	86
	Total Other Depreciation		<u>316,012</u>			<u>316,012</u>		<u>204,249</u>	<u>23,072</u>
	Total ACRS and Other Depreciation		<u>316,012</u>			<u>316,012</u>		<u>204,249</u>	<u>23,072</u>
	Grand Totals		316,512			316,512		204,749	23,072
	Less: Dispositions and Transfers		500			500		500	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>316,012</u>			<u>316,012</u>		<u>204,249</u>	<u>23,072</u>

38-1872132

MI Asset Report

FYE: 12/31/2012

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	MI Prior	MI Current	Federal Current	Difference Fed - MI
Prior MACRS:								
70	NETWORK PRINTER	8/05/05	500	500	500	0	0	0
	Sold/Scrapped: 5/31/12							
			<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Depreciation:								
1	VISUAL BOARD EQUIPMENT- CON	9/27/00	1,070	1,070	1,070	0	0	0
2	VISUAL BOARD CABINET-EXE	9/27/00	1,315	1,315	1,315	0	0	0
3	CONFERENCE TABLE	9/01/00	1,546	1,546	1,546	0	0	0
4	12 EXEC CREST BACK CHAIRS	9/01/00	3,328	3,328	3,328	0	0	0
5	CREDENZA-CONFERENCE ROOM	9/01/00	1,001	1,001	1,001	0	0	0
6	OVERHEAD HUTCH WITH GLASS	9/01/00	859	859	859	0	0	0
7	SINGLE PED DESK	9/01/00	1,728	1,728	1,728	0	0	0
8	CREDENZA WITH DOORS	9/01/00	1,001	1,001	1,001	0	0	0
9	EXEC HIGH BACK CHAIR	9/01/00	356	356	356	0	0	0
10	CONFERENCE PEDESTAL	9/01/00	735	735	735	0	0	0
11	EXEC MID BACK CHAIR	9/01/00	369	369	369	0	0	0
12	4 GUEST CHAIRS	9/01/00	1,011	1,011	1,011	0	0	0
13	GUEST ARMS LEG BASE	9/01/00	190	190	190	0	0	0
14	EXEC MID BACK CHAIR	9/01/00	369	369	369	0	0	0
15	DESK WITH RIGHT RETURN	9/01/00	1,048	1,048	1,048	0	0	0
16	DESK WITH RIGHT RETURN-PR	9/01/00	1,048	1,048	1,048	0	0	0
17	DESK WITH RIGHT RETURN-SP	9/01/00	1,048	1,048	1,048	0	0	0
18	EXEC MID BACK CHAIR-PROGRAM	9/01/00	369	369	369	0	0	0
19	EXEC MID BACK CHAIR-SPECIAL	9/01/00	369	369	369	0	0	0
20	6 GUEST CHAIRS-CONTLR	9/01/00	1,138	1,138	1,138	0	0	0
21	CORNER TABLE- RECEPTION	9/01/00	137	137	137	0	0	0
22	END TABLE- EXEC OFFICE	9/01/00	133	133	133	0	0	0
28	WALL PLAQUE/SIGNAGE	4/27/01	1,849	1,849	1,849	0	0	0
34	LAPTOP COMPUTER-EXECUTIVE DIRI	5/28/03	2,235	2,235	2,235	0	0	0
39	SOFTWARE- FILMS	7/01/94	15,080	15,080	15,080	0	0	0
44	PYLON	6/22/98	12,021	12,021	10,819	802	802	0
46	WIRING FOR COMPUTER NETWORK	9/01/00	1,609	1,609	1,216	107	107	0
47	OFFICE RENOVATIONS	9/01/00	152,670	152,670	115,351	10,178	10,178	0
49	ALARM SYSTEMS	9/01/00	1,805	1,805	1,364	120	120	0
50	BLINDS	9/01/00	900	900	900	0	0	0
75	Polycom Soundstation	9/01/00	1,188	1,188	1,188	0	0	0
76	Portable Donor & Volunteer Recognition W	5/01/07	45,986	45,986	14,307	3,065	3,065	0
77	CARPETING	9/01/00	1,721	1,721	1,721	0	0	0
78	LAPTOP COMPUTER	8/24/07	1,511	1,511	1,309	202	202	0
79	CARPETING	9/10/07	2,192	2,192	1,357	313	313	0
80	LEGACY WALL	5/01/08	20,459	20,459	5,001	1,364	1,364	0
85	Kyocera Taskalfa Copier	7/01/10	6,555	6,555	1,967	1,311	1,311	0
86	President's PC	7/01/10	2,141	2,141	642	428	428	0
87	Director of Finance PC	7/01/10	2,141	2,141	642	428	428	0
88	Vice President's PC	7/01/10	2,141	2,141	642	428	428	0
89	Senior Program Officer's PC	7/01/10	2,141	2,141	642	428	428	0
90	Program Associate's PC	7/01/10	2,141	2,141	642	428	428	0
91	Front Desk PC	7/01/10	2,141	2,141	642	428	428	0
92	Asst. Controller's PC	7/01/10	2,141	2,141	642	428	428	0
93	Server	7/01/10	10,567	10,567	3,170	2,113	2,113	0
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079	2,079	624	415	415	0
95	Conference room flat screen tv	7/01/10	430	430	129	86	86	0
	Total Other Depreciation		<u>316,012</u>	<u>316,012</u>	<u>204,249</u>	<u>23,072</u>	<u>23,072</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>316,012</u>	<u>316,012</u>	<u>204,249</u>	<u>23,072</u>	<u>23,072</u>	<u>0</u>
	Grand Totals		316,512	316,512	204,749	23,072	23,072	0
	Less: Dispositions		500	500	500	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>316,012</u>	<u>316,012</u>	<u>204,249</u>	<u>23,072</u>	<u>23,072</u>	<u>0</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
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There are no assets that meet the criteria of this report

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	VISUAL BOARD EQUIPMENT- CON	9/27/00	1,070	0	0
2	VISUAL BOARD CABINET-EXE	9/27/00	1,315	0	0
3	CONFERENCE TABLE	9/01/00	1,546	0	0
4	12 EXEC CREST BACK CHAIRS	9/01/00	3,328	0	0
5	CREDENZA-CONFERENCE ROOM	9/01/00	1,001	0	0
6	OVERHEAD HUTCH WITH GLASS	9/01/00	859	0	0
7	SINGLE PED DESK	9/01/00	1,728	0	0
8	CREDENZA WITH DOORS	9/01/00	1,001	0	0
9	EXEC HIGH BACK CHAIR	9/01/00	356	0	0
10	CONFERENCE PEDESTAL	9/01/00	735	0	0
11	EXEC MID BACK CHAIR	9/01/00	369	0	0
12	4 GUEST CHAIRS	9/01/00	1,011	0	0
13	GUEST ARMS LEG BASE	9/01/00	190	0	0
14	EXEC MID BACK CHAIR	9/01/00	369	0	0
15	DESK WITH RIGHT RETURN	9/01/00	1,048	0	0
16	DESK WITH RIGHT RETURN-PR	9/01/00	1,048	0	0
17	DESK WITH RIGHT RETURN-SP	9/01/00	1,048	0	0
18	EXEC MID BACK CHAIR-PROGRAM	9/01/00	369	0	0
19	EXEC MID BACK CHAIR-SPECIAL	9/01/00	369	0	0
20	6 GUEST CHAIRS-CONTLR	9/01/00	1,138	0	0
21	CORNER TABLE- RECEPTION	9/01/00	137	0	0
22	END TABLE- EXEC OFFICE	9/01/00	133	0	0
28	WALL PLAQUE/SIGNAGE	4/27/01	1,849	0	0
34	LAPTOP COMPUTER-EXECUTIVE DIRECTO	5/28/03	2,235	0	0
39	SOFTWARE- FILMS	7/01/94	15,080	0	0
44	PYLON	6/22/98	12,021	400	0
46	WIRING FOR COMPUTER NETWORK	9/01/00	1,609	107	0
47	OFFICE RENOVATIONS	9/01/00	152,670	10,178	0
49	ALARM SYSTEMS	9/01/00	1,805	120	0
50	BLINDS	9/01/00	900	0	0
75	Polycom Soundstation	9/01/00	1,188	0	0
76	Portable Donor & Volunteer Recognition Wall	5/01/07	45,986	3,066	0
77	CARPETING	9/01/00	1,721	0	0
78	LAPTOP COMPUTER	8/24/07	1,511	0	0
79	CARPETING	9/10/07	2,192	313	0
80	LEGACY WALL	5/01/08	20,459	1,364	0
85	Kyocera Taskalfa Copier	7/01/10	6,555	1,311	0
86	President's PC	7/01/10	2,141	429	0
87	Director of Finance PC	7/01/10	2,141	429	0
88	Vice President's PC	7/01/10	2,141	429	0
89	Senior Program Officer's PC	7/01/10	2,141	429	0
90	Program Associate's PC	7/01/10	2,141	429	0
91	Front Desk PC	7/01/10	2,141	429	0
92	Asst. Controller's PC	7/01/10	2,141	429	0
93	Server	7/01/10	10,567	2,114	0
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079	416	0
95	Conference room flat screen tv	7/01/10	430	86	0
	Total Other Depreciation		<u>316,012</u>	<u>22,478</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>316,012</u>	<u>22,478</u>	<u>0</u>
	Grand Totals		<u>316,012</u>	<u>22,478</u>	<u>0</u>

Asset	Description	Date In Service	Cost	MI
Other Depreciation:				
1	VISUAL BOARD EQUIPMENT- CON	9/27/00	1,070	0
2	VISUAL BOARD CABINET-EXE	9/27/00	1,315	0
3	CONFERENCE TABLE	9/01/00	1,546	0
4	12 EXEC CREST BACK CHAIRS	9/01/00	3,328	0
5	CREDENZA-CONFERENCE ROOM	9/01/00	1,001	0
6	OVERHEAD HUTCH WITH GLASS	9/01/00	859	0
7	SINGLE PED DESK	9/01/00	1,728	0
8	CREDENZA WITH DOORS	9/01/00	1,001	0
9	EXEC HIGH BACK CHAIR	9/01/00	356	0
10	CONFERENCE PEDESTAL	9/01/00	735	0
11	EXEC MID BACK CHAIR	9/01/00	369	0
12	4 GUEST CHAIRS	9/01/00	1,011	0
13	GUEST ARMS LEG BASE	9/01/00	190	0
14	EXEC MID BACK CHAIR	9/01/00	369	0
15	DESK WITH RIGHT RETURN	9/01/00	1,048	0
16	DESK WITH RIGHT RETURN-PR	9/01/00	1,048	0
17	DESK WITH RIGHT RETURN-SP	9/01/00	1,048	0
18	EXEC MID BACK CHAIR-PROGRAM	9/01/00	369	0
19	EXEC MID BACK CHAIR-SPECIAL	9/01/00	369	0
20	6 GUEST CHAIRS-CONTLR	9/01/00	1,138	0
21	CORNER TABLE- RECEPTION	9/01/00	137	0
22	END TABLE- EXEC OFFICE	9/01/00	133	0
28	WALL PLAQUE/SIGNAGE	4/27/01	1,849	0
34	LAPTOP COMPUTER-EXECUTIVE DIRECTO	5/28/03	2,235	0
39	SOFTWARE- FILMS	7/01/94	15,080	0
44	PYLON	6/22/98	12,021	400
46	WIRING FOR COMPUTER NETWORK	9/01/00	1,609	107
47	OFFICE RENOVATIONS	9/01/00	152,670	10,178
49	ALARM SYSTEMS	9/01/00	1,805	120
50	BLINDS	9/01/00	900	0
75	Polycom Soundstation	9/01/00	1,188	0
76	Portable Donor & Volunteer Recognition Wall	5/01/07	45,986	3,066
77	CARPETING	9/01/00	1,721	0
78	LAPTOP COMPUTER	8/24/07	1,511	0
79	CARPETING	9/10/07	2,192	313
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86	President's PC	7/01/10	2,141	429
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88	Vice President's PC	7/01/10	2,141	429
89	Senior Program Officer's PC	7/01/10	2,141	429
90	Program Associate's PC	7/01/10	2,141	429
91	Front Desk PC	7/01/10	2,141	429
92	Asst. Controller's PC	7/01/10	2,141	429
93	Server	7/01/10	10,567	2,114
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95	Conference room flat screen tv	7/01/10	430	86
	Total Other Depreciation		<u>316,012</u>	<u>22,478</u>
	Total ACRS and Other Depreciation		<u>316,012</u>	<u>22,478</u>
	Grand Totals		<u>316,012</u>	<u>22,478</u>

Forms 990 / 990-PF	Other Notes and Loans Receivable	2012
For calendar year 2012, or tax year beginning _____, and ending _____		

Name COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Employer Identification Number 38-1872132
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FORM 990, PART X, LINE 7 - ADDITIONAL INFORMATION

Name of borrower	Relationship to disqualified person
(1) BLUE WATER LAND FUND, INC.	SUPPORTING ORGANIZATION
(2) EMMETT BASEBALL LEAGUE	NONE
(3) PORT HURON MUSEUM	NONE
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 28,750	08/01/11		IF GRANT NOT SPENT	0.000
(2) 30,000	07/28/11	09/30/16	\$1,500 QUARTERLY	0.000
(3) 20,000	12/21/11	12/31/13	DUE IN FULL BY 12/31/13	0.000
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year	Fair market value (990-PF only)
(1)	28,750	137,103	
(2)	24,802	16,358	
(3)	20,000	10,000	
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Totals	73,552	163,461	

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST INCOME	\$ 4,416				14	
TOTAL	<u>\$ 4,416</u>					

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST	\$ 611,585				14	
TOTAL	<u>\$ 611,585</u>					

3383 COMMUNITY FOUNDATION OF
 38-1872132
 FYE: 12/31/2012

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONTRACTED SERVICES	\$ 4,000	\$ 4,000	\$	\$
TOTAL	\$ 4,000	\$ 4,000	\$ 0	\$ 0

3383 COMMUNITY FOUNDATION OF
 38-1872132
 FYE: 12/31/2012

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
NATIONAL OCEANIC AND ATMOSPHERIC ADM	12,897
OTHER CONTRIBUTIONS	11,947
OTHER CONTRIBUTIONS	451,653
BACK TO SCHOOL SUPPLIES	931
JAMES C. ACHESON FOUNDATION	
CASH CONTRIBUTION	127,500
PORT HURON AREA SCHOOL DISTRICT	
CASH CONTRIBUTION	17,067
MR. AND MRS. CLINTON F. STIMPSON, III	
CASH CONTRIBUTION	40,000
U.S. FISH AND WILDLIFE SERVICE	
CASH CONTRIBUTION	243,900
AT&T	
CASH CONTRIBUTION	24,000
ST. CLAIR COUNTY	
CASH CONTRIBUTION	20,000
MICHIGAN MUTUAL, INC.	
CASH CONTRIBUTION	50,000
MR. AND MRS. ROBERT E. SMITH	
CASH CONTRIBUTION	355
SECURITIES	24,745
BETTY JUNE WINSLOW	
CASH CONTRIBUTION	15,942
TOTAL	<u><u>\$ 1,040,937</u></u>

Schedule A, Part II, Line 8(e)

Description	Amount
INTEREST INCOME	4,416
INTEREST	611,585
INCREASE IN CSV OF LIFE INS	
TOTAL	<u><u>\$ 616,001</u></u>

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

For calendar year 2012, or fiscal year beginning _____, 2012, and ending _____, 20 _____

2012

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

Department of the Treasury
Internal Revenue Service

Name of exempt organization

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132

Name and title of officer

**RANDY MAIERS
PRESIDENT**

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

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

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b 2,521,247
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2012 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize **STEWART, BEAUVAIS & WHIPPLE P.C.** to enter my PIN **33830** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2012 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2012 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____

Date ▶ **07/23/13**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

38519748060

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.**

ERO's signature ▶ _____

Date ▶ _____

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

For Paperwork Reduction Act Notice, see back of form.