

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

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A For the 2014 calendar year, or tax year beginning** \_\_\_\_\_, **and ending** \_\_\_\_\_

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

**C** Name of organization **COMMUNITY FOUNDATION OF ST. CLAIR COUNTY**  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**1411 THIRD STREET, 4TH FLOOR**  
 City or town, state or province, country, and ZIP or foreign postal code  
**PORT HURON MI 48060**

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

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

**G** Gross receipts \$ **18,435,890**

**F** Name and address of principal officer:  
**RANDY MAIERS, PRESIDENT**  
**1411 THIRD STREET, 4TH FLOOR**  
**PORT HURON MI 48060**

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

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

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

**K** Form of organization:  Corporation  Trust  Association  Other ▶

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

**H(c)** Group exemption number ▶

**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>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.</b>			
	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)	<b>28</b>	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<b>28</b>	
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>11</b>	
	6	Total number of volunteers (estimate if necessary)	<b>220</b>	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	<b>58,301</b>	
7b	Net unrelated business taxable income from Form 990-T, line 34	<b>48,768</b>		
<b>Revenue</b>			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	<b>7,911,318</b>	<b>4,367,938</b>
	9	Program service revenue (Part VIII, line 2g)		<b>0</b>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>2,647,549</b>	<b>3,741,773</b>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>45,930</b>	<b>109,474</b>
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>10,604,797</b>	<b>8,219,185</b>
<b>Expenses</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>3,048,170</b>	<b>2,078,243</b>
	14	Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>662,011</b>	<b>722,033</b>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>283,019</b>		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>360,379</b>	<b>474,017</b>
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>4,070,560</b>	<b>3,274,293</b>
	19	Revenue less expenses. Subtract line 18 from line 12	<b>6,534,237</b>	<b>4,944,892</b>
<b>Net Assets or Fund Balances</b>			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	<b>43,541,992</b>	<b>47,470,515</b>
	21	Total liabilities (Part X, line 26)	<b>1,704,953</b>	<b>1,804,699</b>
22	Net assets or fund balances. Subtract line 21 from line 20	<b>41,837,039</b>	<b>45,665,816</b>	

**Part II Signature Block**

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

**Sign Here**  
 Signature of officer: *Randy Maiers* Date: **9-4-15**  
**RANDY MAIERS** **PRESIDENT**  
 Type or print name and title

**Paid Preparer Use Only**  
 Print/Type preparer's name: **CHRISTINE I LATOUR, CPA, MST** Preparer's signature: *Christine I Latour* Date: **09/03/15** Check  if self-employed PTIN: **P00147103**  
 Firm's name: ▶ **STEWART, BEAUVAIS & WHIPPLE P.C.** Firm's EIN ▶ **38-2775143**  
 Firm's address: ▶ **1979 HOLLAND AVE SUITE A** Phone no. **810-984-3829**  
**PORT HURON, MI 48060-8639**

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

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

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

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

Enter filer's identifying number, see instructions

Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>COMMUNITY FOUNDATION OF ST. CLAIR COUNTY</b>	Employer identification number (EIN) or <b>38-1872132</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1411 THIRD STREET, 4TH FLOOR</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PORT HURON MI 48060</b>	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	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

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

**COMMUNITY FOUNDATION OF ST CLAIR CO  
1411 THIRD STREET 4TH FLOOR**

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.

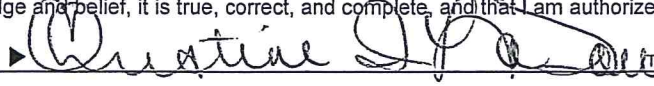
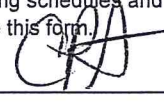
4 I request an additional 3-month extension of time until **11/15/15**.  
 5 For calendar year **2014**, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_  
 6 If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

7 State in detail why you need the extension  
**THIRD PARTY INFORMATION IS CURRENTLY UNAVAILABLE TO COMPLETE THIS RETURN**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0

**Signature and Verification must be completed for Part II only.**

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

Signature  Title  Date **08/13/15**

Form **8868**

(Rev. January 2014)

Department of the Treasury  
Internal Revenue Service

# Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ File a separate application for each return.

▶ Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

▶ 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](http://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. <b>COMMUNITY FOUNDATION OF ST. CLAIR COUNTY</b>	Employer identification number (EIN) or <b>38-1872132</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1411 THIRD STREET, 4TH FLOOR</b>	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. <b>PORT HURON MI 48060</b>	

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

Application's 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 (other than individual)	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  
1141 THIRD STREET 4TH FLOOR**

• 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 **08/15/15**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶  calendar year **2014** 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

*PM 8-15*

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
If this application is for Forms 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	\$	0
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	\$	0

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) 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.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line 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 \$ 2,437,905 including grants of \$ 2,078,243 ) (Revenue \$ )

SEE SCHEDULE FOR PART II LINE 22

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

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 2,437,905

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
4 <b>Section 501(c)(3) organizations.</b> 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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, 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	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		<input checked="" type="checkbox"/>
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)		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>
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
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<b>X</b>	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	<b>X</b>	
<b>23</b> 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	<b>X</b>	
<b>24a</b> 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 25a		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<b>X</b>
<b>b</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		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		<b>X</b>
<b>27</b> 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		<b>X</b>
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>c</b> 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		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	<b>X</b>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
<b>33</b> 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		<b>X</b>
<b>34</b> 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	<b>X</b>	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>b</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		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		<b>X</b>
<b>37</b> 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		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	<b>X</b>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b>	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		
<b>2b</b>	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	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	X	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	X	
<b>b</b>	If "Yes," enter the name of the foreign country: <b>CAYMAN ISLANDS</b> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	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
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		X
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		X
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		X
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	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.		
<b>b</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		
<b>c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

**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 or note to any line 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.	28	
b	Enter the number of voting members included in line 1a, above, who are independent	28	
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?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
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?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
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		X

**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?		X
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?	X	
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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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, address, and telephone number of the person who possesses the organization's books and records: ►

**COMMUNITY FOUNDATION OF ST CLAIR CO 1411 THIRD STREET 4TH FLOOR**

**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 or note to any line 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 organization 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									
TRUSTEE	0.00	X					0	0	0	
(2) BETHANY BELANGER	0.00									
TRUSTEE	0.00	X					0	0	0	
(3) DENISE BROOKS	0.00									
TRUSTEE	0.00	X					0	0	0	
(4) STEVEN HILL	0.00									
TRUSTEE	0.00	X					0	0	0	
(5) THOMAS HUNTER	0.00									
TRUSTEE	0.00	X					0	0	0	
(6) WILLIAM G OLDFORD	0.00									
TRUSTEE	0.00	X					0	0	0	
(7) CATHERINE WILKINSON	0.00									
TRUSTEE	0.00	X					0	0	0	
(8) DANIEL G. LOCKWOOD	0.00									
TRUSTEE	0.00	X					0	0	0	
(9) PHYLLIS H. LEDYARD	0.00									
TRUSTEE	0.00	X					0	0	0	
(10) MICHAEL MCCARTAN	0.00									
TRUSTEE	0.00	X					0	0	0	
(11) CHARLES T. WANNINGER	0.00									
TRUSTEE	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) RASHA DEMASHKIEH	0.00									
TRUSTEE	0.00	X					0	0	0	
(13) JACQUELYN HANTON	0.00									
TRUSTEE	0.00	X					0	0	0	
(14) WILLIAM GRATOPP	0.00									
TRUSTEE	0.00	X					0	0	0	
(15) DR. CONNIE HARRISON	0.00									
TRUSTEE	0.00	X					0	0	0	
(16) JENIFER KUSCH	0.00									
TRUSTEE	0.00	X					0	0	0	
(17) HALE WALKER	0.00									
TRUSTEE	0.00	X					0	0	0	
(18) DOUGLAS S. TOUMA	0.00									
TRUSTEE	0.00	X					0	0	0	
(19) FRANK POMA	0.00									
TRUSTEE	0.00	X					0	0	0	
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>							<b>186,106</b>		<b>46,930</b>	
<b>d Total (add lines 1b and 1c)</b>							<b>186,106</b>		<b>46,930</b>	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 1**

	Yes	No
<b>3</b> 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		<b>X</b>
<b>4</b> 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	<b>X</b>	
<b>5</b> 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		<b>X</b>

**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) <b>WILLIAM SCHWARZ</b> ..... <b>TRUSTEE</b>	<b>III</b> 0.00 0.00	<input checked="" type="checkbox"/>						0	0	0
(13) <b>RANDY D. MAIERS</b> ..... <b>PRESIDENT</b>	40.00 0.00			<input checked="" type="checkbox"/>				186,106	0	46,930
(14) <b>DONNA M. NIESTER</b> ..... <b>CHAIR</b>	2.00 0.00			<input checked="" type="checkbox"/>				0	0	0
(15) <b>DR BASSAM NASR</b> ..... <b>MEMBER AT LARGE</b>	1.00 0.00			<input checked="" type="checkbox"/>				0	0	0
(16) <b>DR. SUSHMA REDDY</b> ..... <b>VICE CHAIR</b>	1.00 0.00			<input checked="" type="checkbox"/>				0	0	0
(17) <b>MICHAEL HULEWICZ</b> ..... <b>MEMBER AT LARGE</b>	1.00 0.00			<input checked="" type="checkbox"/>				0	0	0
(18) <b>MICHAEL CANSFIELD</b> ..... <b>SECRETARY</b>	1.00 0.00			<input checked="" type="checkbox"/>				0	0	0
(19) <b>DR. RANDA JUNDI-SAMMAN</b> ..... <b>MEMBER AT LARGE</b>	1.00 0.00			<input checked="" type="checkbox"/>				0	0	0
<b>1b Sub-total</b> .....								<b>186,106</b>		<b>46,930</b>
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

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

	Yes	No
<b>3</b> 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	
<b>4</b> 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	
<b>5</b> 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 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) <b>ROY KLECHA, JR.</b> ..... <b>TREASURER</b>	<b>1.00</b> ..... <b>0.00</b>			<b>X</b>				<b>0</b>	<b>0</b>	<b>0</b>
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
<b>1b Sub-total</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

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

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....		
<b>4</b> 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 .....		
<b>5</b> 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 VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	248,702				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,119,236				
	g Noncash contributions included in lines 1a-1f:		\$ 2,389,639				
	<b>h Total. Add lines 1a-1f</b>		<b>4,367,938</b>				
<b>Program Service Revenue</b>	2a	Busn. Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	<b>g Total. Add lines 2a-2f</b>						
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		823,535			823,535	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		b Less: rental exps.					
		c Rental inc. or (loss)					
		<b>d Net rental income or (loss)</b>					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		12,218,482	916,461				
		b Less: cost or other basis & sales exps.		10,216,705			
		c Gain or (loss)		2,001,777	916,461		
	<b>d Net gain or (loss)</b>		<b>2,918,238</b>	<b>2,001,777</b>		<b>916,461</b>	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
	<b>c Net income or (loss) from fundraising events</b>						
9a Gross income from gaming activities. See Part IV, line 19	a						
b Less: direct expenses	b						
<b>c Net income or (loss) from gaming activities</b>							
10a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold	b						
<b>c Net income or (loss) from sales of inventory</b>							
Miscellaneous Revenue		Busn. Code					
11a HARBERT US REAL ESTATE FUND V		531310	60,782		60,782		
b OTHER			34,373			34,373	
c FUND MANAGEMENT FEE			16,800			16,800	
d All other revenue			-2,481		-2,481		
<b>e Total. Add lines 11a-11d</b>			<b>109,474</b>				
<b>12 Total revenue. See instructions.</b>			<b>8,219,185</b>	<b>2,001,777</b>	<b>58,301</b>	<b>1,791,169</b>	

**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 or note to any line 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 domestic organizations and domestic governments. See Part IV, line 21	1,941,395	1,941,395		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	136,848	136,848		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	256,616	137,678	79,452	39,486
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	356,268	104,174	172,021	80,073
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	15,403	6,035	6,858	2,510
9 Other employee benefits	65,385	7,398	33,478	24,509
10 Payroll taxes	28,361	8,365	13,817	6,179
11 Fees for services (non-employees):				
a Management				
b Legal	9,334		9,334	
c Accounting	18,400		18,400	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	152,064		152,064	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	588	588		
12 Advertising and promotion	44,624	31,157		13,467
13 Office expenses	24,956	9,112	10,563	5,281
14 Information technology	25,406	9,277	10,754	5,375
15 Royalties				
16 Occupancy	58,016	21,185	24,557	12,274
17 Travel	14,681	5,361	6,214	3,106
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,455	2,455		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	15,264	5,574	6,461	3,229
23 Insurance	11,362	4,150	4,810	2,402
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	87,026	2,473	1,145	83,408
b DUES AND MEMBERSHIPS	8,129	2,968	3,441	1,720
c YOUTH ADVISORY COUNCIL	1,712	1,712		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,274,293	2,437,905	553,369	283,019
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 or note to any line in this Part X

		(A) Beginning of year		(B) End of year		
<b>Assets</b>	1	Cash—non-interest bearing	107,508	1	163,573	
	2	Savings and temporary cash investments	2,620,954	2	1,174,017	
	3	Pledges and grants receivable, net	12,773	3	71,152	
	4	Accounts receivable, net	5,166	4	98,717	
	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	5,470	7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges	8,506	9	2,294	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	143,870		
	b	Less: accumulated depreciation	10b	66,727	10c	77,143
	11	Investments—publicly traded securities	40,554,681	11	45,720,475	
	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	159,961	15	163,144	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	43,541,992	16	47,470,515		
<b>Liabilities</b>	17	Accounts payable and accrued expenses	82,791	17	92,369	
	18	Grants payable	21,446	18	14,000	
	19	Deferred revenue	250	19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	1,582,872	21	1,630,993	
	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	17,594	25	67,337	
	26	<b>Total liabilities.</b> Add lines 17 through 25	1,704,953	26	1,804,699	
<b>Net Assets or Fund Balances</b>	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	5,452,502	27	5,468,175	
	28	Temporarily restricted net assets	36,384,537	28	40,197,641	
	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	<b>Total net assets or fund balances</b>	41,837,039	33	45,665,816		
34	<b>Total liabilities and net assets/fund balances</b>	43,541,992	34	47,470,515		

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>8,219,185</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>3,274,293</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>4,944,892</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	<b>41,837,039</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>-1,121,761</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	<b>5,646</b>
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	<b>45,665,816</b>

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>b</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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b> 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.	<b>X</b>	
<b>3a</b> 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>X</b>
<b>b</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.		



**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g 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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,544,630	922,868	1,040,937	7,911,318	4,367,938	15,787,691
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	1,544,630	922,868	1,040,937	7,911,318	4,367,938	15,787,691
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4.						15,787,691

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>7</b> Amounts from line 4	1,544,630	922,868	1,040,937	7,911,318	4,367,938	15,787,691
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	565,488	626,736	616,001	601,953	823,535	3,233,713
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on		33			48,768	48,801
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	11,131	13,272	15,737	45,930	51,173	137,243
<b>11 Total support.</b> Add lines 7 through 10						19,207,448
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	
<b>13 First five years.</b> 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**

<b>14</b> Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	82.20%
<b>15</b> Public support percentage from 2013 Schedule A, Part II, line 14	<b>15</b>	79.44%
<b>16a 33 1/3% support test—2014.</b> 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>b 33 1/3% support test—2013.</b> 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"/>		
<b>17a 10%-facts-and-circumstances test—2014.</b> 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2013.</b> 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						
<b>14 First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17 .....	<b>18</b>	%

- 19a 33 1/3% support tests—2014.** 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—2013.** 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 Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> <b>Activities Test. Answer (a) and (b) below.</b>		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> <b>Parent of Supported Organizations. Answer (a) and (b) below.</b>		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	Discount claimed for blockage or other factors (explain in detail in Part VI):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
Section C - Distributable Amount			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013 . . . . .			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: <span style="float: right;">\$</span>			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 <b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013 . . .			
e Excess from 2014 . . .			

**Part VI** **Supplemental Information.** 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**

**ADMIN FEE ON AGENCY FUNDS** \$ **137,243**



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

OMB No. 1545-0047

**2014**

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

▶ Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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 foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

**Special Rules**

- 
- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33
- <sup>1</sup>
- /
- <sub>3</sub>
- % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of
- (1)**
- \$5,000 or
- (2)**
- 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

- 
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the
- General Rule**
- applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ .....

**Caution.** An organization that 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 its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

**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.

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

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	41	140
2 Aggregate value of contributions to (during year)	171,437	4,196,501
3 Aggregate value of grants from (during year)	191,425	1,881,172
4 Aggregate value at end of year	4,535,085	41,130,731
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 a 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 Revenue 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, for escrow or custodial account liability?  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 .....	40,509,225	30,354,311	28,207,386	28,756,334	25,899,605
b Contributions .....	3,922,135	7,530,770	596,311	771,329	539,829
c Net investment earnings, gains, and losses .....	2,517,506	5,957,055	3,161,211	-38,846	3,707,347
d Grants or scholarships .....	-2,359,104	-2,908,421	-1,232,751	-912,733	-900,298
e Other expenditures for facilities and programs .....	-236,819	-424,490	-377,846	-368,698	-490,149
f Administrative expenses .....					
g End of year balance .....	44,352,943	40,509,225	30,354,311	28,207,386	28,756,334

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ **11.97** %
  - b Permanent endowment ▶ ..... %
  - c Temporarily restricted endowment ▶ **88.03** %
- 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.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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 .....				
d Equipment .....		117,159	66,727	50,432
e Other .....		26,711		26,711
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶				<b>77,143</b>

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) <b>CHARITABLE GIFT ANNUITY</b>	<b>67,337</b>	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	<b>67,337</b>	

2. Liability for uncertain tax positions. 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.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	6,945,360
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-1,121,761	
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	-1,121,761	
3	Subtract line 2e from line 1	3	8,067,121	
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	152,064	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	152,064	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	8,219,185	

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	3,116,583
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	3,116,583	
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	152,064	
b	Other (Describe in Part XIII.)	4b	5,646	
c	Add lines 4a and 4b	4c	157,710	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,274,293	

**Part XIII Supplemental Information.**

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**

CANCELLATION OF PRIOR YEAR GRANTS \$ 5,646



**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 Domestic Organizations and Domestic Governments.** 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	6,547				LEARNING PROGRAMS
(2)	ALGONAC LIONS CHARITIES, INC P.O. BOX 274 ALGONAC MI 48001	32-0104818	3	38,125				GENERAL SUPPORT
(3)	BAKER COLLEGE OF PORT HURON 3403 LAPEER ROAD PORT HURON MI 48060	38-2901703	3	15,000				HEALTHY COMMUNITIES
(4)	BLUE WATER COUNCIL BOY SCOUTS 924 7TH STREET PORT HURON MI 48060	38-1363561	3	5,544				SCOUTREACH
(5)	BLUE WATER JAZZ SOCIETY P O BOX 611128 FORT GRATIOT MI 48059	20-8321629	3	6,000				CONCERTS
(6)	BLUE WATER LAND FUND, INC. 516 MCMORRAN BLVD PORT HURON MI 48060	45-2908074	3	894,228				RIVER WALK/FERRY DOC
(7)	BLUE WATER SAFE HORIZONS P.O. BOX 610247 PORT HURON MI 48060	38-2234145	3	40,578				GENERAL SUPPORT
(8)	BRIDGE BUILDERS COUNSELLING, INC 1220 6TH STREET PORT HURON MI 48060	38-3154458	3	21,384				GENERAL OPERATIONS
(9)	CARDINAL MOONEY CATHOLIC HIGH SCHOOL 660 SOUTH WATER STREET MARINE CITY MI 48039	38-2225936	3	10,405				TECHNOLOGY/SPORTS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **107**

3 Enter total number of other organizations listed in the line 1 table **13**

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

**2014**

Open to Public Inspection

Employer identification number

38-1872132

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**COMMUNITY FOUNDATION OF  
ST. CLAIR COUNTY**

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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)	CITY OF PORT HURON 100 MCMORRAN BLVD PORT HURON MI 48060	38-6004727	GOV	41,147				REC PROG/FESTIVALS
(2)	CITY OF SANDUSKY 60 S ELK STREET SANDUSKY MI 48471	38-6004731	GOV	5,196				SPLASH PAD
(3)	CITY OF ST. CLAIR 547 N. CARNEY ST. CLAIR MI 48079	38-6004590	GOV	69,515				PARKS IMPROVEMENTS
(4)	COMMUNITY RENAISSANCE FUND 516 MCMORRAN BLVD PORT HURON MI 48060	20-1649237	3	58,000				SUPPORT OPERATIONS
(5)	COUNCIL ON AGING, SERVING SCC 600 GRAND RIVER AVENUE PORT HURON MI 48060	38-1876251	3	34,925				GENERAL SUPPORT
(6)	EAST CHINA SCHOOL DISTRICT 1585 MEISNER ROAD EAST CHINA MI 48054	38-6003547	GOV	5,796				LEARNING PROGRAMS
(7)	ECONOMIC DEVELOPMENT ALLIANCE 735 ERIE STREET, SUITE 250 PORT HURON MI 48060	38-1410034	3	11,500				TECHNOLOGY
(8)	FIRST CONGREGATIONAL CHURCH 300 ADAMS STREET ST CLAIR MI 48079	38-2133665	3	49,075				GENERAL SUPPORT
(9)	FOOD BANK OF EASTERN MICHIGAN 2312 LAPEER ROAD FLINT MI 48503	38-2379678	3	27,791				FRIDAY FOOD PROGRAM

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.

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2014**

**Open to Public  
Inspection**

Employer identification number

**38-1872132**



**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 Domestic Organizations and Domestic Governments.** 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)	HOLY CROSS SCHOOL OF MARINE CITY 618 S. WATER STREET MARINE CITY MI 48039	37-1542098	3	11,575				GENERAL SUPPORT
(2)	HURON COUNTY COMMUNITY FOUNDATION P.O. BOX 56 BAD AXE MI 48413	38-3160009	3	15,000				STRATEGIC GROWTH
(3)	INTERNATIONAL SYMPHONY ORCHESTRA PO BOX 610242 PORT HURON MI 48061-0242	23-7035763	3	20,409				OPERATING SUPPORT
(4)	KIDS IN DISTRESS SERVICES 1114 SOUTH SEVENTH STREET ST. CLAIR MI 48079	81-0561072	3	26,185				OPERATING SUPPORT
(5)	LITERACY AND BEYOND, INC. 5430 LAPEER ROAD KIMBALL MI 48074	26-2827004	3	10,027				READING PROGRAMS
(6)	MARINE CITY SCHOLARSHIP FOUNDATION PO BOX 541 MARINE CITY MI 48039	38-2591111	3	11,146				SCHOLARSHIP SUPPORT
(7)	MARWOOD MANOR NURSING HOME PO BOX 5011, 1300 BEARD ST PORT HURON MI 48060	38-2683251	3	9,011				GENERAL OPERATIONS
(8)	MEMPHIS COMMUNITY SCHOOLS 34110 BORDMAN RD MEMPHIS MI 48041	38-6002551	GOV	10,063				EDUCATION EVENTS
(9)	MID CITY NUTRITION 805 CHESTNUT STREET PORT HURON MI 48060	38-6068015	3	14,161				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.

**2014**

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.

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**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 Domestic Organizations and Domestic Governments.** 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)	OPERATION TRANSFORMATION 1904 POPLAR STREET PORT HURON MI 48060	38-3242099	3	10,812				RELIGIOUS GIVING
(2)	PEOPLES CLINIC FOR BETTER HEALTH 2601 ELECTRIC AVENUE PORT HURON MI 48060	38-21113393	3	6,947				PROACTIVE GRANT
(3)	PORT HURON AREA SCHOOL DISTRICT P.O. BOX 615013 PORT HURON MI 48060	38-6003498	GOV	34,338				EDUCATION PROGRAMS
(4)	PORT HURON MUSEUM OF ARTS AND 1115 SIXTH STREET PORT HURON MI 48060	38-1864312	3	96,121				PROGRAM SUPPORT
(5)	PORT HURON MUSICAL 4410 ATKINS ROAD PORT HURON MI 48060	38-2465040	3	7,650				GENERAL SUPPORT
(6)	SACRED HEART MAJOR SEMINARY 2701 CHICAGO BLVD DETROIT MI 48206-1799	38-1358214	3	11,375				SCHOLARSHIP SUPPORT
(7)	SALVATION ARMY - PORT HURON CORPS 2000 COURT STREET PORT HURON MI 48060	38-1370971	3	10,248				GENERAL SUPPORT
(8)	SANBORN-GRATIOT MEMORIAL HOME 2732 CHERRY ST PORT HURON MI 48060	38-1377629	3	9,221				GENERAL SUPPORT
(9)	SONS 2015 NERN STREET, UNIT 89 PORT HURON MI 48060	38-3090778	3	6,932				STAY FIT WEEKEND

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.

**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.

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**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 Domestic Organizations and Domestic Governments. 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)	SPECIAL DREAMS FARM P O BOX 741 NEW BALTIMORE MI 48047	81-0661609	3	6,249				GENERAL SUPPORT
(2)	ST. CLAIR COUNTY 200 GRAND RIVER SUITE 201 PORT HURON MI 48060	38-6006420	GOV	9,139				COMMUNITY PROGRAMS
(3)	ST. CLAIR COUNTY REISA 429 RANGE ROAD MARYSVILLE MI 48040	38-1709221	GOV	27,777				EDUCATIONAL PROGRAMS
(4)	ST. CLAIR LITTLE LEAGUE 1018 HIGHLAND DRIVE ST. CLAIR MI 48079	38-6090373	3	10,760				EQUIPMENT
(5)	ST. VINCENT DE PAUL 3000 GRATIOT DETROIT MI 48207	38-1359592	3	44,214				PROGRAM SUPPORT
(6)	STUDIO 1219 1219 MILITARY ST PORT HURON MI 48060	27-2031240	3	25,438				SUPPORT ARTS
(7)	UNITED WAY OF ST. CLAIR COUNTY 1723 MILITARY STREET PORT HURON MI 48060	38-1357996	3	18,053				GENERAL SUPPORT
(8)	YALE PUBLIC SCHOOLS 198 SCHOOL DRIVE YALE MI 48097	38-6003506	GOV	21,070				EDUCATION PROGRAMS
(9)	YMCA OF THE BLUE WATER AREA 1525 THIRD STREET PORT HURON MI 48060	38-1358417	3	15,135				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.

DAA

Schedule I (Form 990) (2014) **COMMUNITY FOUNDATION OF 38-1872132**  
**Part III** Grants and Other Assistance to Domestic Individuals. 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	64	136,848			
2					
3					
4					
5					
6					
7					

**Part IV** Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

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**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" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public Inspection

**COMMUNITY FOUNDATION OF  
ST. CLAIR COUNTY**

Employer identification number  
**38-1872132**

**Part I Questions Regarding Compensation**

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

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

**b** If 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

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

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

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

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) 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.

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

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

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

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

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b	X	
2	X	
3		
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

**Part I 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 in column (B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	<b>RANDY D. MAIERS</b> <b>PRESIDENT</b>	179,402	0	6,704	21,548	25,382	233,036	0
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

**Part III Supplemental Information**

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 12,000 0

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2014**

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Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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	<b>X</b>	<b>35</b>	<b>2,381,322</b>	<b>FMV</b>
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 ▶ ( <b>FURN. &amp; SURVEY</b> )	<b>X</b>	<b>2</b>	<b>8,317</b>	<b>FMV</b>
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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		<b>X</b>
31	<b>X</b>	
32a		<b>X</b>

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.** 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.

A large section of the page consisting of numerous horizontal dotted lines, intended for providing supplemental information.

**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.**2014**Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Open to Public  
Inspection

Name of the organization

**COMMUNITY FOUNDATION OF  
ST. CLAIR COUNTY**

Employer identification number

**38-1872132****FORM 990, PART V, LINE 4B - FINANCIAL ACCOUNTS IN FOREIGN COUNTRIES****CAYMAN ISLANDS****FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG BOARD MEMBERS****JACQUELYN HANTON****WILLIAM OLDFORD****TRUSTEE****TRUSTEE****BUSINESS RELATIONSHIP****RASHA DEMASHKIEH****RANDA JUNDI-SAMMAN****TRUSTEE****TRUSTEE****FAMILY RELATIONSHIP****HALE WALKER****MICHAEL CANSFIELD****TRUSTEE****TRUSTEE****BUSINESS 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  
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**

Name of the organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

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 CONSOLIDATED AUDIT REPORT IS PRESENTED TO AND REVIEWED BY 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 AND 990T (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 MANAGER, WITH THE DIRECT ASSISTANCE OF THE FOUNDATION'S DIRECTOR OF FINANCE. THE FINAL DRAFT OF THE FORM 990 AND 990T ARE REVIEWED BY THE FOUNDATION'S DIRECTOR OF FINANCE AND THEN SIGNED BY THE FOUNDATION'S PRESIDENT AND CEO.

PAGE 1 OF 7

Schedule O (Form 990 or 990-EZ) (2014)

Name of the organization

Employer identification number

COMMUNITY FOUNDATION OF

38-1872132

THE FORM 990'S (FOR THE COMMUNITY FOUNDATION AND ITS SUPPORTING ORGANIZATIONS) AND 990T 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 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 AND 990T 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](http://WWW.STCLAIRFOUNDATION.ORG)), UPLOADED TO [GUIDESTAR.ORG](http://GUIDESTAR.ORG) (A RESOURCE RELATIVE TO NON-PROFIT ORGANIZATIONS), AND ARE ALSO AVAILABLE UPON REQUEST OR IN PERSON.

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

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

Name of the organization

Employer identification number

COMMUNITY FOUNDATION OF

38-1872132

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

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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 DECISION ON THE ITEM OF BUSINESS FOR WHICH THE POTENTIAL CONFLICT OF

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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.

AN EXECUTIVE COMPENSATION COMMITTEE, APPOINTED BY THE EXECUTIVE COMMITTEE,

Name of the organization

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COMMUNITY FOUNDATION OF

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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 THE AGGREGATE BASED UPON HIS WORK FOR THE COMMUNITY FOUNDATION AND ITS SUPPORTING ORGANIZATIONS, THE COMMUNITY RENAISSANCE FUND AND BLUE WATER LAND FUND, INC. HIS COMPLETE COMPENSATION AND BENEFIT PACKAGE ARE RECORDED BY THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY AND THE RESPECTIVE ORGANIZATION FORM 990S DISCLOSE THIS RELATIONSHIP.

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.



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.....

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) .

.....

.....

FORM 990, PART XI, LINE 9 - RECONCILIATION OF CHANGES - OTHER

.....

CANCELLATION OF PRIOR YEAR GRANTS \$ 5,646

.....

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**COMMUNITY FOUNDATION OF  
ST. CLAIR COUNTY**

Employer identification number

**38-1872132**

**Related Organizations and Unrelated Partnerships**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.
- ▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

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

(1)	(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" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(1)	(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)	<b>THE COMMUNITY RENAISSANCE FUND</b> 1411 THIRD STREET 4TH FLOOR PORT HURON MI 48060 20-1649236	COMM. DEV.	MI	501C3	7	N/A		X
(2)	<b>THE BLUE WATER LAND FUND, INC.</b> 1411 THIRD STREET 4TH FLOOR 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" on 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" on 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" on 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

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	THE COMMUNITY RENAISSANCE FUND	B	58,000	CASH BASIS
(2)	BLUE WATER LAND FUND, INC.	B	894,228	CASH BASIS
(3)	THE COMMUNITY RENAISSANCE FUND	C	14,265	CASH BASIS
(4)				
(5)				
(6)				

**Part VI** Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on 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.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(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 in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
(4) .....													
(5) .....													
(6) .....													
(7) .....													
(8) .....													
(9) .....													
(10) .....													
(11) .....													



**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 29 VOTING TRUSTEES (INCLUDING THE PRESIDENT), 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 2014:

- 1) ONE TRUSTEE, ROY W. KLECHA, JR. CURRENTLY SERVICE AS THE FOUNDATION'S TREASURER IN 2014 AND 2015, IS THE PRESIDENT OF NORTHSTAR BANK, ONE OF THE FINANCIAL INSTITUTIONS WHERE WE MAINTAIN DEPOSIT ACCOUNTS. ANOTHER TRUSTEE, WILL OLDFORD IS THE PRESIDENT OF TALMER BANK & TRUST, ANOTHER FINANCIAL INSTITUTION WHERE WE MAINTAIN DEPOSIT AND INVESTMENT ACCOUNTS. TO MANAGE CASH NEEDS UNDER FDIC LIMITS, THE FOUNDATION MAINTAINS DEPOSIT ACCOUNTS AT MOST AREA FINANCIAL INSTITUTIONS. THESE ACCOUNTS MEET THE SAME REQUIREMENTS/CRITERIA OF ACCOUNTS OFFERED TO NON-PROFIT ORGANIZATIONS IN THE GENERAL PUBLIC, AND THESE TRUSTEES ARE NOT AUTHORIZED SIGNERS ON THOSE ACCOUNTS AND COULD NOT OTHERWISE CONDUCT ACTIVITY FOR THOSE ACCOUNTS.

SIMILARLY, IN THEIR ROLES AS BANK PRESIDENT, EACH MAY HAVE BANKING RELATIONSHIPS WITH OTHER TRUSTEES/BANKS; HOWEVER, THE COMMUNITY FOUNDATION HAS HAD NO INVOLVEMENT OTHERWISE WITH THE RESPECTIVE BUSINESSES TO WHICH THE TRUSTEES HAVE RELATIONSHIPS.

- 2) THREE LOCAL ATTORNEYS ALSO SERVE AS TRUSTEES ON THE FOUNDATION'S BOARD, EACH IS A PARTNER AT SEPARTE 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

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

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.

- 3) TWO OTHER TRUSTEES SERVE AS EXECUTIVE DIRECTORS OF SEPARATE NON-PROFIT ORGANIZATIONS WHICH HAVE BEEN RECIPIENTS OF 2014 COMMUNITY FOUNDATION GRANT AWARDS---DENISE BROOKS OF THE YMCA AND MICHAEL MCCARTEN OF ST. CLAIR COUNTY COMMUNITY MENTAL HEALTH. ANOTHER TRUSTEE IS THE PRESIDENT OF BAKER COLLEGE, WITH WHOM WE MAY COLLABORATE WITH ON CHARITABLE EDUCATION INITIATIVES. A FEW OTHER TRUSTEES ARE BOARD MEMBERS ON SCHOOL/COLLEGE/NON-PROFIT/COUNTY BOARDS FOR WHOSE SCHOOLS/DEPARTMENTS/ORGANIZATINOS RECEIVED GRANTS IN 2014. 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. OUR ORGANIZATION'S GOVERNANCE STRUCTURE PROVIDES THAT NO ONE TRUSTEE (OR EVEN A HANDFUL OF TRUSTEES TOGETHER) COULD CONTROL OR SIGNIFICANTLY IMPACT BOARD ACTION AND FOUNDATION OPERATIONS.
- 4) 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.
- 5) TRUSTEES RASHA DEMASHKIEH AND DR. RANDA JUNDI-SAMMAN HAVE A FAMILY RELATIONSHIP: RASHA AND RANDA ARE SISTERS-IN-LAW. FOR THE REASONS OUTLINED IN THE INITIAL PARAGRPHS OF THIS NARRATIVE, 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.
- 6) SEVERAL TRUSTEES HAVE WORKING RELATIONSHIPS WITH ANOTHER - TRUSTEES JACQUELYN HANTON AND WILL OLDFORD BOTH WORK AT TALMER BANK & TRUST AND TRUSTEES MICHAEL CANSFIELD AND HALE WALKER BOTH WORK AT MICHIGAN MUTUAL. EACH OF THESE TRUSTEES WAS INDEPENDENTLY APPOINTED TO THE BOARD BASED UPON HIS/HER RESPECTIVE SKILL SETS, EXPERIENCE, COMMUNITY INVOLVEMENT AND OTHER FACTORS AND THEIR ROLE AT THE FOUNDATION IS NOT IMPACTED BY THEIR WORKING RELATIONSHIPS. FOR THE REASONS OUTLINED IN THE INITIAL PARAGRAPHS OF THIS NARRATIVE, SIMILAR TO FAMILY 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.



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

## PART II:

THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY, TAX ID #38-1872132, ACTS AS COMMON PAYMASTER FOR BOTH ITS ORGANIZATION AS WELL AS IT'S SUPPORTING ORGANIZATIONS - THE COMMUNITY RENAISSANCE FUND, TAX ID #20-1649237 AND THE BLUE WATER LAND FUND, INC., TAX ID #45-2908074 (ALTHOUGH AT THIS TIME, THIS LATTER SUPPORTING ORGANIZATION, HAS NO DIRECT ALLOCATION OF WAGES AND BENEFITS FROM THE COMMUNITY FOUNDATION, YET IF IT DID, THE COMMUNITY FOUNDATION WOULD ACT AS COMMON PAYMASTER FOR THAT ORGANIZATION AS WELL).

WHILE ALL FORM W-2S ARE REPORTED UNDER AND TAXES ARE PAID THROUGH THE COMMUNITY FOUNDATION'S TAX ID #38-1872132, WAGES, BENEFITS AND RELATED TAXES ARE ALLOCATED AND RECORDED BETWEEN THE TWO ORGANIZATIONS BASED UPON THE ASSIGNED RESPONSIBILITIES, TIME SPENT AND SPECIFIC WORK PERFORMED. ALL OF THE 11 FORM W-2S FILED IN 2014 ARE CURRENT OR PAST 2014 EMPLOYEES OF THE COMMUNITY FOUNDATION - EIGHT ARE CURRENT COMMUNITY FOUNDATION EMPLOYEES, AND THE OTHER THREE LEFT COMMUNITY FOUNDATION EMPLOYMENT IN 2014. ONE OF THESE FORM W-2S INVOLVED AN ALLOCATION OF WAGES AND BENEFITS BETWEEN THE COMMUNITY FOUNDATION AND THE COMMUNITY RENAISSANCE FUND RELATIVE TO TIME ALLOCATED TO AN INITIATIVE UNDER THAT ENTITY. THE BLUE WATER LAND FUND HAD NO EMPLOYEES AND RECEIVED NO ALLOCATION OF WAGES FOR 2014.

ALTHOUGH AUDITED FINANCIAL STATEMENTS REFLECT THE CONSOLIDATION OF BOTH ORGANIZATIONS, SEPARATE FORM 990S ARE FILED FOR EACH ORGANIZATION INDEPENDENTLY. CONSEQUENTLY, THIS COMMON PAYMASTER STATUS AND THE EXISTENCE OF SHARED EMPLOYEES SHOULD BE NOTED.

AT THIS TIME, WHILE THE FOUNDATION'S PRESIDENT/CEO OVERSEES OPERATIONS AND INITIATIVES OF ITS SUPPORTING ORGANIZATIONS, HIS TIME AND RELATED WAGES/BENEFITS ARE ABSORBED UNDER THE COMMUNITY FOUNDATION'S OPERATIONS - THAT SAID, AS RELATED ORGANIZATIONS, HIS WAGES/BENEFITS MUST BE REPORTED UNDER THOSE RESPECTIVE SUPPORTING ORGANIZATIONS' FORM 990S AS WELL, IN ACCORDANCE TO IRS REQUIREMENTS.

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

Form **8879-EO**

For calendar year 2014, or fiscal year beginning ....., 2014, and ending ....., 20 .....

**2014**

Department of the Treasury  
Internal Revenue Service

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

▶ Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).

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	<b>8,219,185</b>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) .....	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) .....	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5) .....	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, 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 2014 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 2014 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 2014 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 ▶ **09/03/15**

### 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 2014 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 ▶

**09/03/15**

**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.

Form **8879-EO** (2014)

Form **990-T**

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

OMB No. 1545-0687

**2014**

Department of the Treasury  
Internal Revenue Service

For calendar year 2014 or other tax year beginning **▶** Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).  
**▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

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

<p><b>A</b> <input type="checkbox"/> Check box if address changed</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c) ( <b>3</b> )  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a)</p> <p><b>C</b> Book value of all assets at end of year <b>47,470,515</b></p>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>COMMUNITY FOUNDATION OF ST. CLAIR COUNTY</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.  <b>1411 THIRD STREET, 4TH FLOOR</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>PORT HURON MI 48060</b></p>	<p><b>D</b> Employer identification number (Employees' trust, see instructions.) <b>38-1872132</b></p> <p><b>E</b> Unrelated business activity codes (See instructions.)  <b>531310   522298</b></p>
<p><b>F</b> Group exemption number (See instructions.) <b>▶</b></p> <p><b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>		

**H** Describe the organization's primary unrelated business activity.  
**▶ INVESTMENT IN REAL ESTATE INVESTMENT TRUST**

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

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales			
<b>b</b>	Less returns and allowances			
		<b>c</b> Balance <b>▶</b>		
<b>2</b>	Cost of goods sold (Schedule A, line 7)			
<b>3</b>	Gross profit. Subtract line 2 from line 1c			
<b>4a</b>	Capital gain net income (attach Schedule D)			
<b>b</b>	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
<b>c</b>	Capital loss deduction for trusts			
<b>5</b>	Income (loss) from partnerships and S corporations (attach statement) <b>SEE STMT 1</b>	<b>58,301</b>		<b>58,301</b>
<b>6</b>	Rent income (Schedule C)			
<b>7</b>	Unrelated debt-financed income (Schedule E)			
<b>8</b>	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)			
<b>9</b>	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
<b>10</b>	Exploited exempt activity income (Schedule I)			
<b>11</b>	Advertising income (Schedule J)			
<b>12</b>	Other income (See instructions; attach schedule)			
<b>13</b>	<b>Total.</b> Combine lines 3 through 12	<b>58,301</b>		<b>58,301</b>

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
<b>14</b>	Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b>	Salaries and wages	<b>15</b>	<b>4,541</b>
<b>16</b>	Repairs and maintenance	<b>16</b>	
<b>17</b>	Bad debts	<b>17</b>	
<b>18</b>	Interest (attach schedule)	<b>18</b>	
<b>19</b>	Taxes and licenses	<b>19</b>	
<b>20</b>	Charitable contributions (See instructions for limitation rules)	<b>20</b>	
<b>21</b>	Depreciation (attach Form 4562)	<b>21</b>	
<b>22</b>	Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	
<b>23</b>	Depletion	<b>23</b>	
<b>24</b>	Contributions to deferred compensation plans	<b>24</b>	
<b>25</b>	Employee benefit programs	<b>25</b>	<b>1,696</b>
<b>26</b>	Excess exempt expenses (Schedule I)	<b>26</b>	
<b>27</b>	Excess readership costs (Schedule J)	<b>27</b>	
<b>28</b>	Other deductions (attach schedule) <b>SEE STATEMENT 2</b>	<b>28</b>	<b>2,296</b>
<b>29</b>	<b>Total deductions.</b> Add lines 14 through 28	<b>29</b>	<b>8,533</b>
<b>30</b>	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	<b>49,768</b>
<b>31</b>	Net operating loss deduction (limited to the amount on line 30)	<b>31</b>	
<b>32</b>	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	<b>32</b>	<b>49,768</b>
<b>33</b>	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	<b>33</b>	<b>1,000</b>
<b>34</b>	<b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	<b>34</b>	<b>48,768</b>

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:		
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):	(1) \$ _____ (2) \$ _____ (3) \$ _____	
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) .....	\$ _____	
(2) Additional 3% tax (not more than \$100,000) .....	\$ _____	
c Income tax on the amount on line 34 .....		<b>35c</b> <b>7,315</b>
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....		<b>36</b>
<b>37 Proxy tax.</b> See instructions .....		<b>37</b>
<b>38 Alternative minimum tax</b> .....		<b>38</b>
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies .....		<b>39</b> <b>7,315</b>

**Part IV Tax and Payments**

<b>40a Foreign tax credit</b> (corporations attach Form 1118; trusts attach Form 1116) .....	<b>40a</b>		
b Other credits (see instructions) .....	<b>40b</b>		
c General business credit. Attach Form 3800 (see instructions) .....	<b>40c</b>		
d Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>40d</b>		
e <b>Total credits.</b> Add lines 40a through 40d .....		<b>40e</b>	
<b>41 Subtract line 40e from line 39</b> .....		<b>41</b>	<b>7,315</b>
<b>42 Other taxes.</b> Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (att. sch.) .....		<b>42</b>	
<b>43 Total tax.</b> Add lines 41 and 42 .....		<b>43</b>	<b>7,315</b>
<b>44a Payments:</b> A 2013 overpayment credited to 2014 .....	<b>44a</b>		
b 2014 estimated tax payments .....	<b>44b</b>		
c Tax deposited with Form 8868 .....	<b>44c</b>	<b>10,000</b>	
d Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>44d</b>		
e Backup withholding (see instructions) .....	<b>44e</b>		
f Credit for small employer health insurance premiums (Attach Form 8941) .....	<b>44f</b>		
g Other credits and payments: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total ▶	<b>44g</b>		
<b>45 Total payments.</b> Add lines 44a through 44g .....		<b>45</b>	<b>10,000</b>
<b>46 Estimated tax penalty</b> (see instructions). Check if Form 2220 is attached .....		<b>46</b>	<b>170</b>
<b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed .....		<b>47</b>	
<b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid .....		<b>48</b>	<b>2,515</b>
<b>49 Enter the amount of line 48 you want:</b> Credited to 2015 estimated tax ▶ <b>2,515</b> Refunded ▶		<b>49</b>	

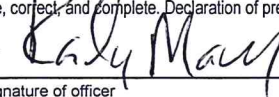
**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2014 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here ▶	Yes	No
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		

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

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

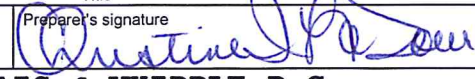
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**  **PRESIDENT**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

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

**Paid Preparer Use Only**

Print/Type preparer's name: **CHRISTINE I LATOUR, CPA, MST** Preparer's signature:  Date: **09/03/15** Check  if self-employed PTIN: **P00147103**

Firm's name: **STEWART, BEAUVAIS & WHIPPLE P.C.** Firm's EIN: **38-2775143**

Firm's address: **1979 HOLLAND AVE SUITE A PORT HURON, MI 48060-8639** Phone no.: **810-984-3829**

# Application for Extension of Time To File an Exempt Organization Return

(Rev. January 2014)

▶ File a separate application for each return.

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box

If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

**Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

**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](http://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. <b>COMMUNITY FOUNDATION OF ST. CLAIR COUNTY</b>	Employer identification number (EIN) or <b>38-1872132</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1411 THIRD STREET, 4TH FLOOR</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PORT HURON MI 48060</b>	

Enter the Return code for the return that this application is for (file a separate application for each return) 07

Application's 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 (other than individual)	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  
1141 THIRD STREET 4TH FLOOR**

• 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 **11/15/15**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶  calendar year **2014** 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

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>10,000</b>
If this application is for Forms 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.	<b>3b</b>	\$	<b>0</b>
<b>c</b> 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.	<b>3c</b>	\$	<b>10,000</b>

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

(see instructions)

**1. Description of property**

(1) <b>N/A</b>
(2)
(3)
(4)

**2. Rent received or accrued**

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
<b>Total</b>	<b>Total</b>	

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

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

**Schedule E – Unrelated Debt-Financed Income (see instructions)**

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1) <b>N/A</b>				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)				
(2)				
(3)				
(4)				
			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).

**Totals**

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

**Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)**

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross inc.	6. Deductions directly connected with income in column 5
(1) <b>N/A</b>					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

**Totals**

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

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

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

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

**Schedule J – Advertising Income** (see instructions)

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

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

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

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) <b>N/A</b>						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....		Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).			Enter here and on page 1, Part II, line 27.
<b>Totals, Part II</b> (lines 1-5) .....						

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

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

Form **2220**

**Underpayment of Estimated Tax by Corporations**

OMB No. 1545-0123

**2014**

Department of the Treasury  
Internal Revenue Service

▶ Attach to the corporation's tax return.  
▶ Information about Form 2220 and its separate instructions is at [www.irs.gov/form2220](http://www.irs.gov/form2220).

Name **COMMUNITY FOUNDATION OF  
ST. CLAIR COUNTY**

Employer identification number  
**38-1872132**

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220.

**Part I Required Annual Payment**

1	Total tax (see instructions)	1	7,315
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
c	Credit for federal tax paid on fuels (see instructions)	2c	
d	<b>Total.</b> Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	7,315
4	Enter the tax shown on the corporation's 2013 income tax return (see instructions). <b>Caution:</b> If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	
5	<b>Required annual payment.</b> Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	7,315

**Part II Reasons for Filing**—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty (see instructions).

- 6  The corporation is using the adjusted seasonal installment method.
- 7  The corporation is using the annualized income installment method.
- 8  The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

**Part III Figuring the Underpayment**

	(a)	(b)	(c)	(d)	
9 <b>Installment due dates.</b> Enter in column (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	04/15/14	06/15/14	09/15/14	12/15/14
10 <b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column	10	1,829	1,829	1,829	1,828
11 <b>Estimated tax paid or credited for each period</b> (see instructions). For column (a) only, enter the amount from line 11 on line 15 <b>Complete lines 12 through 18 of one column before going to the next column.</b>	11				
12 Enter amount, if any, from line 18 of the preceding column	12				
13 Add lines 11 and 12	13				
14 Add amounts on lines 16 and 17 of the preceding column	14		1,829	3,658	5,487
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0	0	0	0
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		1,829	3,658	
17 <b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	1,829	1,829	1,829	1,828
18 <b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17—no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.



**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). (Form 990-PF and Form 990-T filers: Use 5th month instead of 3rd month.)				
<b>19</b> <b>SEE WORKSHEET</b>				
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19				
<b>21</b> Number of days on line 20 after 4/15/2014 and before 7/1/2014				
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365}$ x 3%	\$	\$	\$	\$
<b>23</b> Number of days on line 20 after 6/30/2014 and before 10/1/2014				
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365}$ x 3%	\$	\$	\$	\$
<b>25</b> Number of days on line 20 after 9/30/2014 and before 1/1/2015				
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365}$ x 3%	\$	\$	\$	\$
<b>27</b> Number of days on line 20 after 12/31/2014 and before 4/1/2015				
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365}$ x 3%	\$	\$	\$	\$
<b>29</b> Number of days on line 20 after 3/31/2015 and before 7/1/2015				
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365}$ x %	\$	\$	\$	\$
<b>31</b> Number of days on line 20 after 6/30/2015 and before 10/1/2015				
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365}$ x %	\$	\$	\$	\$
<b>33</b> Number of days on line 20 after 9/30/2015 and before 1/1/2016				
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365}$ x %	\$	\$	\$	\$
<b>35</b> Number of days on line 20 after 12/31/2015 and before 2/16/2016				
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{366}$ x %	\$	\$	\$	\$
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36	\$	\$	\$	\$
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns			<b>38</b> \$	<b>170</b>

\*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 1-800-829-4933 to get interest rate information.

## Form 2220 Worksheet

Form **2220****2014**

For calendar year 2014, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Name

**COMMUNITY FOUNDATION OF  
ST. CLAIR COUNTY**

Employer Identification Number

**38-1872132**

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Due date of estimated payment	<u>04/15/14</u>	<u>06/15/14</u>	<u>09/15/14</u>	<u>12/15/14</u>
Amount of underpayment	<u>1,829</u>	<u>1,829</u>	<u>1,829</u>	<u>1,828</u>

Prior year overpayment applied \_\_\_\_\_

	1st Payment	2nd Payment	3rd Payment	4th Payment	5th Payment
Date of payment	_____	_____	_____	_____	_____
Amount of payment	_____	_____	_____	_____	_____

QTR	FROM	TO	UNDERPAYMENT	#DAYS	RATE	PENALTY
1	4/15/14	5/16/15	1,829	396	3.00	60
2	6/15/14	5/16/15	1,829	335	3.00	50
3	9/15/14	5/16/15	1,829	243	3.00	37
4	12/15/14	5/16/15	1,828	152	3.00	23
<b>TOTAL PENALTY</b>						<b>170</b>

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

OMB No. 1545-0172

**2014**

Attachment Sequence No. **179**

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 2013 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 2015. 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	18,744

**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 2014	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 <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2014 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	

**Section C—Assets Placed in Service During 2014 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	18,744
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2014)

38-1872132

**Federal Statements**

FYE: 12/31/2014

**Statement 1 - Form 990-T, Part I, Line 5 - Income (Loss) from Partnerships or S-Corps**

<u>Name of Partnership or S-Corp</u>	<u>Gross Income</u>	<u>Direct Deductions (Part. only)</u>	<u>Net Income</u>
AMERICAN CORE REALTY FUND LLC	\$ -2,481	\$	\$ -2,481
HARBERT US REAL ESTATE FUND V	60,782		60,782
BLOOMFIELD CAPITAL INCOME FUN			
JCR COMMERCIAL RE FINANCE FUN			
TOTAL	\$ <u>58,301</u>	\$ <u>0</u>	\$ <u>58,301</u>

**Statement 2 - Form 990-T, Part II, Line 28 - Other Deductions**

<u>Description</u>	<u>Amount</u>
INVESTMENT ADVISOR FEES	\$ <u>2,296</u>
TOTAL	\$ <u>2,296</u>

38-1872132

## Federal Asset Report

FYE: 12/31/2014

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
<b>Other Depreciation:</b>											
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
	Mass Out of Service: 1/07/14										
4	12 EXEC CREST BACK CHAIRS	9/01/00	3,328				3,328	7	MO S/L	3,328	0
	Mass Out of Service: 1/07/14										
5	CREDENZA-CONFERENCE ROOM	9/01/00	1,001				1,001	7	MO S/L	1,001	0
	Mass Out of Service: 1/07/14										
6	OVERHEAD HUTCH WITH GLASS	9/01/00	859				859	7	MO S/L	859	0
	Mass Out of Service: 1/07/14										
7	SINGLE PED DESK	9/01/00	1,728				1,728	7	MO S/L	1,728	0
	Mass Out of Service: 1/07/14										
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
	Mass Out of Service: 1/07/14										
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
	Mass Out of Service: 1/07/14										
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
	Mass Out of Service: 1/07/14										
14	EXEC MID BACK CHAIR	9/01/00	369				369	7	MO S/L	369	0
	Mass Out of Service: 1/07/14										
15	DESK WITH RIGHT RETURN	9/01/00	1,048				1,048	7	MO S/L	1,048	0
	Mass Out of Service: 1/07/14										
16	DESK WITH RIGHT RETURN-PR	9/01/00	1,048				1,048	7	MO S/L	1,048	0
	Mass Out of Service: 1/07/14										
17	DESK WITH RIGHT RETURN-SP	9/01/00	1,048				1,048	7	MO S/L	1,048	0
	Mass Out of Service: 1/07/14										
18	EXEC MID BACK CHAIR-PROGRAM	9/01/00	369				369	7	MO S/L	369	0
	Mass Out of Service: 1/07/14										
19	EXEC MID BACK CHAIR-SPECIAL	9/01/00	369				369	7	MO S/L	369	0
	Mass Out of Service: 1/07/14										
20	6 GUEST CHAIRS-CONTLR	9/01/00	1,138				1,138	7	MO S/L	1,138	0
	Mass Out of Service: 1/07/14										
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	12,021	0
	Mass Out of Service: 8/31/14										
46	WIRING FOR COMPUTER NETWORK	9/01/00	1,609				1,609	15	MO S/L	1,430	72
	Mass Out of Service: 8/31/14										
47	OFFICE RENOVATIONS	9/01/00	152,670				152,670	15	MO S/L	135,707	6,785
	Mass Out of Service: 8/31/14										
49	ALARM SYSTEMS	9/01/00	1,805				1,805	15	MO S/L	1,604	80
	Mass Out of Service: 8/31/14										
50	BLINDS	9/01/00	900				900	7	MO S/L	900	0
	Mass Out of Service: 8/31/14										
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	20,437	3,066
77	CARPETING	9/01/00	1,721				1,721	7	MO S/L	1,721	0
	Mass Out of Service: 1/07/14										
78	LAPTOP COMPUTER	8/24/07	1,511				1,511	5	MO S/L	1,511	0
79	CARPETING	9/10/07	2,192				2,192	7	MO S/L	1,983	0
	Mass Out of Service: 1/07/14										
80	LEGACY WALL	5/01/08	20,459				20,459	15	MO S/L	7,728	1,364
85	Kyocera Taskalfa Copier	7/01/10	6,555				6,555	5	MO S/L	4,589	0
	Mass Out of Service: 1/07/14										
86	President's PC	7/01/10	2,141				2,141	5	MO S/L	1,499	428
87	Director of Finance PC	7/01/10	2,141				2,141	5	MO S/L	1,499	428
88	Vice President's PC	7/01/10	2,141				2,141	5	MO S/L	1,499	428
89	Senior Program Officer's PC	7/01/10	2,141				2,141	5	MO S/L	1,499	428
90	Program Associate's PC	7/01/10	2,141				2,141	5	MO S/L	1,499	428
91	Front Desk PC	7/01/10	2,141				2,141	5	MO S/L	1,499	428
92	Asst. Controller's PC	7/01/10	2,141				2,141	5	MO S/L	1,498	429
93	Server	7/01/10	10,567				10,567	5	MO S/L	7,396	2,114

38-1872132

**Federal Asset Report**

FYE: 12/31/2014

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079				2,079	5 MO S/L	1,454	416
95	Conference room flat screen tv	7/01/10	430				430	5 MO S/L	301	0
	Mass Out of Service: 1/07/14									
96	Laptop	4/30/13	976				976	3 MO S/L	216	325
97	CRC ADDL 2 COFERENCE TABLES/6 C	8/31/14	2,609				2,609	7 MO S/L	0	124
98	BUFFET CABINETRY BY WOOD WORK	8/31/14	1,857				1,857	5 MO S/L	0	124
99	KYOCERA TASKALFA COPIER	2/01/14	6,967				6,967	5 MO S/L	0	1,277
	<b>Total Other Depreciation</b>		<u>328,421</u>				<u>328,421</u>		<u>250,010</u>	<u>18,744</u>
	<b>Total ACRS and Other Depreciation</b>		<u>328,421</u>				<u>328,421</u>		<u>250,010</u>	<u>18,744</u>
	<b>Grand Totals</b>		328,421				328,421		250,010	18,744
	<b>Less: Dispositions and Transfers</b>		0				0		0	0
	<b>Less: Start-up/Org Expense</b>		0				0		0	0
	<b>Net Grand Totals</b>		<u>328,421</u>				<u>328,421</u>		<u>250,010</u>	<u>18,744</u>

38-1872132

## MI Asset Report

FYE: 12/31/2014

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	MI Prior	MI Current	Federal Current	Difference Fed - MI
<b>Other Depreciation:</b>								
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
	Mass Out of Service: 1/07/14							
4	12 EXEC CREST BACK CHAIRS	9/01/00	3,328	3,328	3,328	0	0	0
	Mass Out of Service: 1/07/14							
5	CREDENZA-CONFERENCE ROOM	9/01/00	1,001	1,001	1,001	0	0	0
	Mass Out of Service: 1/07/14							
6	OVERHEAD HUTCH WITH GLASS	9/01/00	859	859	859	0	0	0
	Mass Out of Service: 1/07/14							
7	SINGLE PED DESK	9/01/00	1,728	1,728	1,728	0	0	0
	Mass Out of Service: 1/07/14							
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
	Mass Out of Service: 1/07/14							
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
	Mass Out of Service: 1/07/14							
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
	Mass Out of Service: 1/07/14							
14	EXEC MID BACK CHAIR	9/01/00	369	369	369	0	0	0
	Mass Out of Service: 1/07/14							
15	DESK WITH RIGHT RETURN	9/01/00	1,048	1,048	1,048	0	0	0
	Mass Out of Service: 1/07/14							
16	DESK WITH RIGHT RETURN-PR	9/01/00	1,048	1,048	1,048	0	0	0
	Mass Out of Service: 1/07/14							
17	DESK WITH RIGHT RETURN-SP	9/01/00	1,048	1,048	1,048	0	0	0
	Mass Out of Service: 1/07/14							
18	EXEC MID BACK CHAIR-PROGRAM	9/01/00	369	369	369	0	0	0
	Mass Out of Service: 1/07/14							
19	EXEC MID BACK CHAIR-SPECIAL	9/01/00	369	369	369	0	0	0
	Mass Out of Service: 1/07/14							
20	6 GUEST CHAIRS-CONTLR	9/01/00	1,138	1,138	1,138	0	0	0
	Mass Out of Service: 1/07/14							
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 DIR	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	12,021	0	0	0
	Mass Out of Service: 8/31/14							
46	WIRING FOR COMPUTER NETWORK	9/01/00	1,609	1,609	1,430	72	72	0
	Mass Out of Service: 8/31/14							
47	OFFICE RENOVATIONS	9/01/00	152,670	152,670	135,707	6,785	6,785	0
	Mass Out of Service: 8/31/14							
49	ALARM SYSTEMS	9/01/00	1,805	1,805	1,604	80	80	0
	Mass Out of Service: 8/31/14							
50	BLINDS	9/01/00	900	900	900	0	0	0
	Mass Out of Service: 8/31/14							
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	20,437	3,066	3,066	0
77	CARPETING	9/01/00	1,721	1,721	1,721	0	0	0
	Mass Out of Service: 1/07/14							
78	LAPTOP COMPUTER	8/24/07	1,511	1,511	1,511	0	0	0
79	CARPETING	9/10/07	2,192	2,192	1,983	0	0	0
	Mass Out of Service: 1/07/14							
80	LEGACY WALL	5/01/08	20,459	20,459	7,728	1,364	1,364	0
85	Kyocera Taskalfa Copier	7/01/10	6,555	6,555	4,589	0	0	0
	Mass Out of Service: 1/07/14							
86	President's PC	7/01/10	2,141	2,141	1,499	428	428	0
87	Director of Finance PC	7/01/10	2,141	2,141	1,499	428	428	0
88	Vice President's PC	7/01/10	2,141	2,141	1,499	428	428	0
89	Senior Program Officer's PC	7/01/10	2,141	2,141	1,499	428	428	0
90	Program Associate's PC	7/01/10	2,141	2,141	1,499	428	428	0
91	Front Desk PC	7/01/10	2,141	2,141	1,499	428	428	0
92	Asst. Controller's PC	7/01/10	2,141	2,141	1,498	429	429	0
93	Server	7/01/10	10,567	10,567	7,396	2,114	2,114	0

38-1872132

**MI Asset Report**

FYE: 12/31/2014

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Basis for Depr	MI Prior	MI Current	Federal Current	Difference Fed - MI
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079	2,079	1,454	416	416	0
95	Conference room flat screen tv	7/01/10	430	430	301	0	0	0
	Mass Out of Service: 1/07/14							
96	Laptop	4/30/13	976	976	216	325	325	0
97	CRC ADDL 2 COFERENCE TABLES/6 C	8/31/14	2,609	2,609	0	124	124	0
98	BUFFET CABINETRY BY WOOD WORK	8/31/14	1,857	1,857	0	124	124	0
99	KYOCERA TASKALFA COPIER	2/01/14	6,967	6,967	0	1,277	1,277	0
	<b>Total Other Depreciation</b>		<u>328,421</u>	<u>328,421</u>	<u>250,010</u>	<u>18,744</u>	<u>18,744</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>328,421</u>	<u>328,421</u>	<u>250,010</u>	<u>18,744</u>	<u>18,744</u>	<u>0</u>
	<b>Grand Totals</b>		328,421	328,421	250,010	18,744	18,744	0
	<b>Less: Dispositions</b>		0	0	0	0	0	0
	<b>Less: Start-up/Org Expense</b>		0	0	0	0	0	0
	<b>Net Grand Totals</b>		<u>328,421</u>	<u>328,421</u>	<u>250,010</u>	<u>18,744</u>	<u>18,744</u>	<u>0</u>



# Depreciation Adjustment Report

## All Business Activities

Form Unit Asset

Description

Tax

AMT

AMT  
Adjustments/  
Preferences

There are no assets that meet the criteria of this report

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Other Depreciation:</b>					
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	0	0
46	WIRING FOR COMPUTER NETWORK	9/01/00	1,609	0	0
47	OFFICE RENOVATIONS	9/01/00	152,670	0	0
49	ALARM SYSTEMS	9/01/00	1,805	0	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	0	0
80	LEGACY WALL	5/01/08	20,459	1,364	0
85	Kyocera Taskalfa Copier	7/01/10	6,555	0	0
86	President's PC	7/01/10	2,141	214	0
87	Director of Finance PC	7/01/10	2,141	214	0
88	Vice President's PC	7/01/10	2,141	214	0
89	Senior Program Officer's PC	7/01/10	2,141	214	0
90	Program Associate's PC	7/01/10	2,141	214	0
91	Front Desk PC	7/01/10	2,141	214	0
92	Asst. Controller's PC	7/01/10	2,141	214	0
93	Server	7/01/10	10,567	1,057	0
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079	209	0
95	Conference room flat screen tv	7/01/10	430	0	0
96	Laptop	4/30/13	976	326	0
97	CRC ADDL 2 COFERENCE TABLES/6 CHAIR	8/31/14	2,609	373	0
98	BUFFET CABINETRY BY WOOD WORKS	8/31/14	1,857	371	0
99	KYOCERA TASKALFA COPIER	2/01/14	6,967	1,394	0
	<b>Total Other Depreciation</b>		<u>328,421</u>	<u>9,658</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>328,421</u>	<u>9,658</u>	<u>0</u>
	<b>Grand Totals</b>		<u>328,421</u>	<u>9,658</u>	<u>0</u>

Asset	Description	Date In Service	Cost	MI
<b>Other Depreciation:</b>				
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
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89	Senior Program Officer's PC	7/01/10	2,141	214
90	Program Associate's PC	7/01/10	2,141	214
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	<b>Total Other Depreciation</b>		<u>328,421</u>	<u>9,658</u>
	<b>Total ACRS and Other Depreciation</b>		<u>328,421</u>	<u>9,658</u>
	<b>Grand Totals</b>		<u>328,421</u>	<u>9,658</u>

**COMMUNITY FOUNDATION OF  
ST. CLAIR COUNTY**

**38-1872132 FORM 990-T ESTIMATES**

Form **990-W**

**Estimated Tax on Unrelated Business Taxable  
Income for Tax-Exempt Organizations**

OMB No. 1545-0976

(Worksheet)  
Department of the Treasury  
Internal Revenue Service

(and on Investment Income for Private Foundations)

(Keep for your records. Do not send to the Internal Revenue Service.)

**2015**

1	Unrelated business taxable income expected in the tax year	1	48,768
2	Tax on the amount on line 1. See instructions for tax computation	2	7,315
3	Alternative minimum tax (see instructions)	3	
4	Total. Add lines 2 and 3	4	7,315
5	Estimated tax credits (see instructions)	5	
6	Subtract line 5 from line 4	6	7,315
7	Other taxes (see instructions)	7	
8	Total. Add lines 6 and 7	8	7,315
9	Credit for federal tax paid on fuels (see instructions)	9	
10a	Subtract line 9 from line 8. <b>Note.</b> If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	7,315
b	Enter the tax shown on the 2014 return (see instructions). <b>Caution.</b> If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	7,315
c	<b>2015 Estimated Tax.</b> Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	7,315

		(a)	(b)	(c)	(d)	
11	Installment due dates (see instructions)	11	04/15/15	06/15/15	09/15/15	12/15/15
12	Required installments. Enter 25% of line 10c in columns (a) through (d) unless the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization" (see instructions)	12			5,500	1,850
13	2014 Overpayment (see instructions)	13			2,515	
14	Payment due (Subtract line 13 from line 12)	14			2,985	1,850

For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2015)

**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	\$ 4,395		14			
TOTAL	<u>\$ 4,395</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	\$ 815,506		14			
TOTAL	<u>\$ 815,506</u>					

### Federal Statements

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONSULTANCIES	\$ 588	\$ 588	\$	\$
TOTAL	\$ 588	\$ 588	\$ 0	\$ 0

# Federal Statements

## Schedule A, Part II, Line 1(e)

Description	Amount
OTHER CONTRIBUTIONS	\$ 814,008
OTHER CONTRIBUTIONS	37,715
	8,317
MR. AND MRS. THOMAS A HUNTER CASH CONTRIBUTION STOCK	100
JAMES C. ACHESON FOUNDATION CASH CONTRIBUTION	113,727
AGNES A. AND CHRISTIAN B. HAAS CASH CONTRIBUTION	125,000
CHARLES F. MOORE FOUNDATION CASH CONTRIBUTION	155,000
INVESTMENT SECURITIES NATIONAL OCEANIC AND ATMOSPHERIC CASH CONTRIBUTION	635,489
	2,229,880
TOTAL	<u>248,702</u>
	<u>\$ 4,367,938</u>

## Schedule A, Part II, Line 8(e)

Description	Amount
INTEREST INCOME	\$ 4,395
INTEREST	815,506
INCREASE IN CSV OF LIFE INS	3,634
TOTAL	<u>\$ 823,535</u>

### Federal Statements

#### Schedule A, Part II, Line 9(e)

Description	Amount
AMERICAN CORE REALTY FUND LLC	\$ -2,481
HARBERT US REAL ESTATE FUND V	60,782
BLOOMFIELD CAPITAL INCOME FUN	
JCR COMMERCIAL RE FINANCE FUN	
LESS: DEDUCTIONS	-9,533
TOTAL	<u>\$ 48,768</u>

#### Schedule A, Part II, Line 12

Description	Amount
TOTAL	\$ 0



# Federal Statements

## Form 990-T - Other Deductions Not Taken Elsewhere

<u>Description</u>	<u>Amount</u>
INVESTMENT ADVISOR FEES	\$ <u>2,296</u>
TOTAL	\$ <u><u>2,296</u></u>

Form **8879-EO**

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

OMB No. 1545-1878

For calendar year 2014, or fiscal year beginning ....., 2014, and ending ....., 20 .....

**2014**

Department of the Treasury  
Internal Revenue Service

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

▶ Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879e](http://www.irs.gov/form8879e).

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	<b>8,219,185</b>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) .....	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) .....	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5) .....	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, 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 2014 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 2014 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 2014 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 ▶ **09/03/15**

#### 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 2014 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 ▶ **09/03/15**

**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.

Form **8879-EO** (2014)