

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2015

Department of the Treasury
Internal Revenue Service

▶ 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.

Open to Public Inspection

A For the 2015 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
500 WATER STREET
 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

F Name and address of principal officer:
RANDY D. MAIERS
500 WATER STREET
PORT HURON MI 48060

G Gross receipts \$ **13,451,214**

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(e) Group exemption number ▶

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO SERVE THE CHARITABLE NEEDS AND ENHANCE THE QUALITY OF LIFE IN ST. CLAIR COUNTY BY PROVIDING THE MEANS TO ACHIEVE CHARITABLE GOALS, BUILD PERMANENT ENDOWMENTS AND SUPPORT THE ST CLAIR COUNTY COMMUNITY.				
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3 Number of voting members of the governing body (Part VI, line 1a)	3	28		
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	28		
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	9		
	6 Total number of volunteers (estimate if necessary)	6	237		
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	33,874		
b Net unrelated business taxable income from Form 990-T, line 34	7b	18,722			
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	4,367,938	Current Year	5,771,268
	9 Program service revenue (Part VIII, line 2g)				0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		3,741,773		1,410,735
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		109,474		79,999
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		8,219,185		7,262,002
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		2,078,243		1,878,070
	14 Benefits paid to or for members (Part IX, column (A), line 4)				0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		722,033		751,850
	16a Professional fundraising fees (Part IX, column (A), line 11e)				0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 279,818				
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		474,017		544,176
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		3,274,293		3,174,096
19 Revenue less expenses. Subtract line 18 from line 12		4,944,892		4,087,906	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	47,470,515	End of Year	51,224,865
	21 Total liabilities (Part X, line 26)		1,804,699		2,026,811
	22 Net assets or fund balances. Subtract line 21 from line 20		45,665,816		49,198,054

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: **8-18-16**
RANDY D. 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: **08/12/16** Check if PTIN self-employed **PO0147103**
 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**

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2015)

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 \$ **2,168,960** including grants of \$ **1,878,070**) (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 **u 2,168,960**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	X	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	X	
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 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	X	
22 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	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 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		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: u See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		X
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		X
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	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?		
10b			
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	
12c		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	
15b		X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		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?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **u 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: **u**

**COMMUNITY FOUNDATION OF ST CLAIR CO 500 WATER STREET
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) DENISE BROOKS TRUSTEE	0.50 0.00	X						0	0	0
(2) STEVEN HILL TRUSTEE	0.50 0.00	X						0	0	0
(3) MORGAN CLARK YAC PRESIDENT	0.50 0.00	X						0	0	0
(4) WILLIAM G OLDFORD TRUSTEE	0.50 0.00	X						0	0	0
(5) CATHERINE WILKINSON TRUSTEE	0.50 0.00	X						0	0	0
(6) DANIEL G. LOCKWOOD TRUSTEE	0.50 0.00	X						0	0	0
(7) PHYLLIS H. LEDYARD TRUSTEE	0.50 0.00	X						0	0	0
(8) MICHAEL MCCARTAN TRUSTEE	0.50 0.00	X						0	0	0
(9) DR. SUSHMA REDDY TRUSTEE	0.50 0.00	X						0	0	0
(10) MICHAEL HULEWICZ TRUSTEE	0.50 0.00	X						0	0	0
(11) RASHA DEMASHKIEH TRUSTEE	0.50 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) JACQUELYN HANTON	0.50									
TRUSTEE	0.00	X					0	0	0	
(13) DR. RANDA JUNDI-SAMMAN	0.50									
TRUSTEE	0.00	X					0	0	0	
(14) DOUGLAS S. TOUMA	0.50									
TRUSTEE	0.00	X					0	0	0	
(15) FRANK POMA	0.50									
TRUSTEE	0.00	X					0	0	0	
(16) JANAL MOSSETT	0.50									
TRUSTEE	0.00	X					0	0	0	
(17) DON FLETCHER	0.50									
TRUSTEE	0.00	X					0	0	0	
(18) GERALD KRAMER	0.50									
TRUSTEE	0.00	X					0	0	0	
(19) MICHAEL WENDLING	0.50									
TRUSTEE	0.00	X					0	0	0	

1b Sub-total	u		
c Total from continuation sheets to Part VII, Section A	u	200,526	52,708
d Total (add lines 1b and 1c)	u	200,526	52,708

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 **u 1**

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
CLARENCE A PHILLIPS INC PORT HURON MI 48060	2504 WILLIAMS STREET CONSTRUCTION	216,691
WALTERS MASONRY, INC NORTH STREET MI 48049	4880 KEYWORTH DRIVE MASONRY	127,212

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 **u 2**

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			
(20) WILLIAM SCHWARZ III TRSUTEE	0.50 0.00	X						0	0	0
(21) NATALIE GREEN YAC PRESIDENT	0.50 0.00	X						0	0	0
(22) RANDY D. MAIERS PRESIDENT	40.00 0.00			X				200,526	0	52,708
(23) DONNA M. NIESTER CHAIR	2.00 0.00			X				0	0	0
(24) DR BASSAM NASR SECRETARY	1.00 0.00			X				0	0	0
(25) MICHAEL CANSFIELD VICE CHAIR	1.00 0.00			X				0	0	0
(26) WILLIAM GRATOPP MEMBER AT LARGE	1.00 0.00			X				0	0	0
(27) JENIFER KUSCH MEMBER AT LARGE	1.00 0.00			X				0	0	0
1b Sub-total								200,526		52,708
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	5,771,268			
	g Noncash contributions included in lines 1a-1f: \$		1,781,478			
	h Total. Add lines 1a-1f	u	5,771,268			
Program Service Revenue	2a	Busn. Code				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	u				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u	1,092,543			1,092,543
	4 Income from investment of tax-exempt bond proceeds	u				
	5 Royalties	u				
	6a Gross rents	(i) Real (ii) Personal				
	b Less: rental exps.					
	c Rental inc. or (loss)					
	d Net rental income or (loss)	u				
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	6,072,188 435,216			
	b Less: cost or other basis & sales exps.		6,189,212			
	c Gain or (loss)		-117,024 435,216			
	d Net gain or (loss)	u	318,192	-117,024		435,216
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events	u				
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities	u				
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory	u					
Miscellaneous Revenue		Busn. Code				
11a HARBERT US REAL ESTATE FUND V		531310	33,999		33,999	
b OTHER			28,291		28,291	
c FUND MANAGEMENT FEE			17,834		17,834	
d All other revenue			-125		-125	
e Total. Add lines 11a-11d	u		79,999			
12 Total revenue. See instructions.	u		7,262,002	-117,024	33,874	1,573,884

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	1,717,170	1,717,170		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	160,900	160,900		
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	271,247	138,635	65,726	66,886
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	378,372	64,711	205,793	107,868
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	12,574	1,445	7,381	3,748
9 Other employee benefits	58,323	4,958	33,300	20,065
10 Payroll taxes	31,334	5,764	16,809	8,761
11 Fees for services (non-employees):				
a Management				
b Legal	11,006		11,006	
c Accounting	18,350		18,350	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	307,987		307,987	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	1,069	1,069		
12 Advertising and promotion	38,763	29,950		8,813
13 Office expenses	28,855	8,272	12,626	7,957
14 Information technology	24,358	6,982	10,659	6,717
15 Royalties				
16 Occupancy	29,250	8,386	12,800	8,064
17 Travel	11,879	3,405	5,198	3,276
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,164	2,164		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	11,343	3,252	4,963	3,128
23 Insurance	15,213	4,361	6,657	4,195
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	33,251	2,314	2,710	28,227
b DUES AND MEMBERSHIPS	7,663	2,197	3,353	2,113
c YOUTH ADVISORY COUNCIL	3,025	3,025		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,174,096	2,168,960	725,318	279,818
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
Assets	1 Cash—non-interest bearing	163,573	1	344,867
	2 Savings and temporary cash investments	1,174,017	2	1,750,732
	3 Pledges and grants receivable, net	71,152	3	2,505,811
	4 Accounts receivable, net	98,717	4	168,955
	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		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	2,294	9	3,265
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,068,493		
	b Less: accumulated depreciation	10b 78,070	10c	990,423
	11 Investments—publicly traded securities	45,720,475	11	45,405,679
	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	163,144	15	55,133
16 Total assets. Add lines 1 through 15 (must equal line 34)	47,470,515	16	51,224,865	
Liabilities	17 Accounts payable and accrued expenses	92,369	17	246,942
	18 Grants payable	14,000	18	24,400
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	1,630,993	21	1,688,132
	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	67,337	25	67,337
	26 Total liabilities. Add lines 17 through 25	1,804,699	26	2,026,811
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	5,468,175	27	6,079,910
	28 Temporarily restricted net assets	40,197,641	28	43,118,144
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	45,665,816	33	49,198,054	
34 Total liabilities and net assets/fund balances	47,470,515	34	51,224,865	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,262,002
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,174,096
3	Revenue less expenses. Subtract line 2 from line 1	3	4,087,906
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	45,665,816
5	Net unrealized gains (losses) on investments	5	-578,023
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	22,355
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	49,198,054

Part XII Financial Statements and Reporting

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

		Yes	No
1	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.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	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	X	
2c	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.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	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.

u Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

u Information about Schedule A (Form 990 or 990-EZ) and its instructions is at 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 (Form 990 or 990-EZ).)
- 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 (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)						
Total						

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) u	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	922,868	1,040,937	7,911,318	4,367,938	5,771,268	20,014,329
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	922,868	1,040,937	7,911,318	4,367,938	5,771,268	20,014,329
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						20,014,329

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	922,868	1,040,937	7,911,318	4,367,938	5,771,268	20,014,329
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	626,736	616,001	601,953	823,535	1,092,543	3,760,768
9 Net income from unrelated business activities, whether or not the business is regularly carried on	33			48,768	18,722	67,523
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	13,272	15,737	45,930	51,173	46,125	172,237
11 Total support. Add lines 7 through 10						24,014,857

12 Gross receipts from related activities, etc. (see instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14	83.34 %
15 Public support percentage from 2014 Schedule A, Part II, line 14	15	82.20 %

16a 33 1/3% support test—2015. 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

b 33 1/3% support test—2014. 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

17a 10%-facts-and-circumstances test—2015. 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

b 10%-facts-and-circumstances test—2014. 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

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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) u	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2015. 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—2014. 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 in line 11 on 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
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	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 Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
3b	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 Part VI when and how the organization made the determination.		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	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.		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
4c	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 Part VI 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.		
5a	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 Part VI , 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).		
5b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8	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 or 990-EZ).		
9a	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 Part VI .		
9b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
9c	Did a disqualified person (as defined in line 9a) 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 Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
10b	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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a 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?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 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 Part VI 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.		
1		
2 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 Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 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 Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 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 Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 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 Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.			
a 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 Part VI 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.			
2a			
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 Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a 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 Part VI .			
3a			
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 Part VI the role played by the organization in this regard.			
3b			

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

- 1 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)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	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)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<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 Total annual distributions. 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 2015 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-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013			
e From 2014			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2015 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2016. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

FUND MANAGEMENT FEE ON AGENCY FUNDS \$ 172,237

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

u Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

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 | <input checked="" type="checkbox"/> 501(c)(3) (enter number) organization
<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation
<input type="checkbox"/> 527 political organization |
| Form 990-PF | <input type="checkbox"/> 501(c)(3) exempt private foundation
<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation
<input type="checkbox"/> 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, 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 33¹/₃ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. 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).

Name of organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ESTATE OF HELEN L DAVID 316 MCMORRAN PORT HURON MI 48060	\$ 145,392	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ESTATE OF DOUGLAS WEBB PO BOX 241 LADY LAKE FL 32158	\$ 1,437,819	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3	JAMES C. ACHESON FOUNDATION 405 WATER STREET, SUITE 200 PORT HURON MI 48060	\$ 275,200	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	GERALD J. KRAMER JR. 2906 STRAWBERRY LANDE PORT HURON MI 48060	\$ 201,350	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	KENNETH AND VERL FLEURY TRUST 525 WATER STREET PORT HURON MI 48060	\$ 409,460	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	ESTATE OF CELESTINE LAMERE 7321 S. RIVERSIDE DRIVE MARINE CITY MI 48039	\$ 2,300,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization COMMUNITY FOUNDATION OF	Employer identification number 38-1872132
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
2	STOCK	\$ 38,683	12/31/15
2	REAL ESTATE	\$ 130,839	12/31/15
6	BONDS	\$ 1,562,219	12/31/15
		\$	
		\$	
		\$	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

u Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

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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" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Question, Held at the End of the Tax Year. Rows include purpose of easements, total number, acreage, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Question, Amount. Rows include reporting requirements for art and historical treasures.

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on 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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) u		

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on 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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) u		

Part IX Other Assets.

Complete if the organization answered "Yes" on 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)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) u	

Part X Other Liabilities.

Complete if the organization answered "Yes" on 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) CHARITABLE GIFT ANNUITY	67,337	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) u	67,337	

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" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	6,416,300
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-578,023
b	Donated services and use of facilities	2b	40,308
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-537,715
3	Subtract line 2e from line 1	3	6,954,015
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	307,987
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	307,987
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	7,262,002

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

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

1	Total expenses and losses per audited financial statements	1	2,884,062
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	40,308
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	40,308
3	Subtract line 2e from line 1	3	2,843,754
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	307,987
b	Other (Describe in Part XIII.)	4b	22,355
c	Add lines 4a and 4b	4c	330,342
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	3,174,096

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 V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

IN ACCORDANCE WITH THE FOUNDATION'S GOVERNING DOCUMENTS, OUR ENDOWMENTS PROVIDE SUPPORT FOR ORGANIZATIONS, PROGRAMS, AND INITIATIVES THAT ARE CHARITABLE, EDUCATIONAL, RELIGIOUS, SCIENTIFIC, OR LITERARY IN NATURE,

Part XIII Supplemental Information (continued)

THEREBY HELPING TO IMPROVE THE QUALITY OF LIFE IN ST. CLAIR COUNTY.

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

CANCELLATION OF PRIOR YEAR GRANTS \$ 22,355

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

u Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Employer identification number 38-1872132
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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" on 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	6,541				LEARNING PROGRAMS
(2)	ALGONAC LIONS CHARITIES, INC P.O. BOX 274 ALGONAC MI 48001	32-0104818	3	12,000				GENERAL SUPPORT
(3)	BLUE WATER COUNCIL BOY SCOUTS 924 7TH STREET PORT HURON MI 48060	38-1363561	3	21,502				AT-RISK YOUTH & GEN
(4)	BLUE WATER LAND FUND, INC. 500 WATER STREET PORT HURON MI 48060	45-2908074	3	450,759				RIVER WALK/FERRY DOC
(5)	BLUE WATER SAFE HORIZONS P.O. BOX 610247 PORT HURON MI 48060	38-2234145	3	21,233				GENERAL SUPPORT
(6)	BRIDGE BUILDERS COUNSELING, INC 1220 6TH STREET PORT HURON MI 48060	38-3154458	3	8,444				GENERAL OPERATIONS
(7)	CAMAS VALLEY CHRISTIAN FELLOWSHIP PO BOX 41 CAMAS VALLEY OR 97416	93-1226883	3	17,500				GENERAL SUPPORT
(8)	CITY OF MARYSVILLE 1111 DELAWARE MARYSVILLE MI 48040	38-6004574	GOV	5,180				FREE YOUTH GOLF
(9)	CITY OF PORT HURON 100 MCMORRAN BLVD PORT HURON MI 48060	38-6004727	GOV	59,705				REC PROG/FESTIVALS

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **u 84**
- 3 Enter total number of other organizations listed in the line 1 table **u 12**

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

Schedule I (Form 990) (2015)

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

u Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Employer identification number 38-1872132
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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" on 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) CITY OF ST. CLAIR 547 N. CARNEY ST. CLAIR MI 48079	38-6004590	GOV	56,408				PARKS IMPROVEMENTS
(2) COMMUNITY RENAISSANCE FUND 500 WATER STREET PORT HURON MI 48060	20-1649237	3	89,442				SUPPORT OPERATIONS
(3) COUNCIL ON AGING, SERVING SCC 600 GRAND RIVER AVENUE PORT HURON MI 48060	38-1876251	3	38,009				GENERAL SUPPORT
(4) EAST CHINA SCHOOL DISTRICT 1585 MEISNER ROAD EAST CHINA MI 48054	38-6003547	GOV	7,458				LEARNING PROGRAMS
(5) ECONOMIC DEVELOPMENT ALLIANCE 735 ERIE STREET, SUITE 250 PORT HURON MI 48060	38-1410034	3	5,400				TECHNOLOGY
(6) FIRST CONGREGATIONAL CHURCH 300 ADAMS STREET ST CLAIR MI 48079	38-2133665	3	45,728				GENERAL SUPPORT
(7) FIRST PRESBYTERIAN CHURCH OF PORT 811 WALL STREET PORT HURON MI 48060	38-1393845	3	20,000				GENERAL SUPPORT
(8) FOOD BANK OF EASTERN MICHIGAN 2312 LAPEER ROAD FLINT MI 48503	38-2379678	3	26,918				FRIDAY FOOD PROGRAM
(9) HARMONY FOUNDATION INTERNATIONAL, 110 SEVENTH AVENUE N, SUITE 200 NASHVILLE TN 37203	39-6073041	3	10,000				GENERAL SUPPORT

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

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

Schedule I (Form 990) (2015)

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.

OMB No. 1545-0047

2015

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Department of the Treasury
Internal Revenue Service

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Name of the organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Employer identification number 38-1872132
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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" on 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	12,350				GENERAL SUPPORT
(2)	HURON COUNTY COMMUNITY FOUNDATION P.O. BOX 56 BAD AXE MI 48413	38-3160009	3	15,000				CAPACITY BUILDING
(3)	INTERNATIONAL SYMPHONY ORCHESTRA PO BOX 610242 PORT HURON MI 48061-0242	23-7035763	3	24,803				OPERATING SUPPORT
(4)	KIDS IN DISTRESS SERVICES 1114 SOUTH SEVENTH STREET ST. CLAIR MI 48079	81-0561072	3	20,845				OPERATING SUPPORT
(5)	LIBERTY RIDERS, INC. 7103 GRATIOT AVENUE ST CLAIR MI 48079	90-0134885		20,000				EQUIPMENT/SUPPLIES
(6)	LIONS VISUALLY IMPAIRED YOUTH CAMP 3409 N FIVE LAKES ROAD LAPEER MI 48446	38-2996775	3	5,400				SUMMER YOUTH PROGRAM
(7)	LITERACY AND BEYOND, INC. 5430 LAPEER ROAD KIMBALL MI 48074	26-2827004	3	7,500				READING PROGRAMS
(8)	MARINE CITY SCHOLARSHIP FOUNDATION PO BOX 541 MARINE CITY MI 48039	38-2591111	3	11,477				SCHOLARSHIP SUPPORT
(9)	MARWOOD MANOR NURSING HOME PO BOX 5011, 1300 BEARD ST PORT HURON MI 48060	38-2683251	3	8,227				GENERAL OPERATIONS

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

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

Schedule I (Form 990) (2015)

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

u Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Employer identification number 38-1872132
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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" on 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) MARYSVILLE PUBLIC SCHOOLS 495 E HURON BLVD MARYSVILLE MI 48040	38-6003589		7,243				INSTRUMENTS
(2) MCLAREN PORT HURON HOSPITAL 1201 STONE STREET, SUITE 11 PORT HURON MI 48060	38-2777750	3	22,731				SURVIVORSHIP
(3) MID CITY NUTRITION 805 CHESTNUT STREET PORT HURON MI 48060	38-6068015	3	10,500				GENERAL SUPPORT
(4) PEOPLES CLINIC FOR BETTER HEALTH 2601 ELECTRIC AVENUE PORT HURON MI 48060	38-2113393	3	14,777				PROACTIVE GRANT
(5) PORT HURON AREA SCHOOL DISTRICT P.O. BOX 615013 PORT HURON MI 48060	38-6003498	GOV	20,098				EDUCATION PROGRAMS
(6) PORT HURON LITTLE LEAGUE 398 RURAL STREET PORT HURON MI 48060	38-6093549	3	5,500				GENERAL SUPPORT
(7) PORT HURON MUSEUM OF ARTS AND 1115 SIXTH STREET PORT HURON MI 48060	38-1864312	3	98,272				PROGRAM SUPPORT
(8) PORT HURON MUSICALE 4410 ATKINS ROAD PORT HURON MI 48060	38-2465040	3	5,801				GENERAL SUPPORT
(9) ROTARY FOUNDATION OF ROTARY 1560 SHERMAN AVENUE EVANSTON IL 60201	36-3245072	3	90,000				GENERAL SUPPORT

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

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

Schedule I (Form 990) (2015)

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

u Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

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" on 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) SACRED HEART MAJOR SEMINARY 2701 CHICAGO BLVD DETROIT MI 48206-1799	38-1358214	3	12,350				SCHOLARSHIP SUPPORT
(2) SALVATION ARMY - PORT HURON CORPS 2000 COURT STREET PORT HURON MI 48060	38-1370971	3	9,000				GENERAL SUPPORT
(3) SONS 2015 NERN STREET, UNIT 89 PORT HURON MI 48060	38-3090778	3	10,444				TALENTED TENTH
(4) ST. CLAIR COUNTY 200 GRAND RIVER SUITE 201 PORT HURON MI 48060	38-6006420	GOVT	16,732				COMMUNITY PROGRAMS
(5) ST. CLAIR COUNTY RESA 429 RANGE ROAD MARYSVILLE MI 48040	38-1709221	GOV	50,500				EDUCATIONAL PROGRAMS
(6) ST. CLAIR LITTLE LEAGUE 1018 HIGHLAND DRIVE ST. CLAIR MI 48079	38-6090373	3	15,069				EQUIPMENT
(7) ST. VINCENT DE PAUL 3000 GRATIOT DETROIT MI 48207	38-1359592	3	32,269				PROGRAM SUPPORT
(8) STUDIO 1219 1219 MILITARY ST PORT HURON MI 48060	27-2031240	3	30,974				SUPPORT ARTS
(9) THE HARBOR 929 PINE STREET PORT HURON MI 48060	38-1948056		17,500				DRYER AND BUS TICKET

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

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

Schedule I (Form 990) (2015)

**SCHEDULE I
(Form 990)**

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

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

u Attach to Form 990.

u Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

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" on 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)	UNITED WAY OF ST. CLAIR COUNTY 1723 MILITARY STREET PORT HURON MI 48060	38-1357996	3	20,558				GENERAL SUPPORT
(2)	YMCA OF THE BLUE WATER AREA 1525 THIRD STREET PORT HURON MI 48060	38-1358417	3	104,500				PROGRAM SUPPORT
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

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

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

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

u Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public
Inspection

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number
38-1872132

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input checked="" type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<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)		
<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)									
<p>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</p>	<input checked="" type="checkbox"/>									
<p>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?</p>	<input checked="" type="checkbox"/>									
<p>3 Indicate which, if any, of the following the filing organization used 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.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<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				
<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									
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>		<input checked="" type="checkbox"/>								
<p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes" to line 5a or 5b, describe in Part III.</p>		<input checked="" type="checkbox"/>								
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>		<input checked="" type="checkbox"/>								
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described on lines 5 and 6? If "Yes," describe in Part III</p>		<input checked="" type="checkbox"/>								
<p>8 Were any amounts reported on 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</p>		<input checked="" type="checkbox"/>								
<p>9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>										

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on 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 on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 RANDY D. MAIERS PRESIDENT	(i)	180,996	0	19,530	22,462	30,246	253,234	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2015

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

u Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
u Attach to Form 990.
u Information about Schedule M (Form 990) and its instructions is at 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	X	7	1,649,381	FMV
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential	X	1	130,839	FMV
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 u (SUPPLIES)	X	707	1,258	FMV
26 Other u ()				
27 Other u ()				
28 Other u ()				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 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?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
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.		

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

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

u Attach to Form 990 or 990-EZ.

u Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015**Open to Public
Inspection****COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132**FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS****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
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**

Name of the organization

Employer identification number

COMMUNITY FOUNDATION OF

38-1872132

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 990S 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 BEFORE FILING AND AFTER THE BOARD'S ACCEPTANCE.

THE FORM 990'S (FOR THE COMMUNITY FOUNDATION AND ITS SUPPORTING
 ORGANIZATIONS) AND 990T ARE DISTRIBUTED TO THE BOARD OF TRUSTEES FOR THEIR

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REVIEW PRIOR TO FILING. FOR THE SAKE OF TRANSPARENCY AND TIME-RELEVANCE, IT IS THE GOAL OF THE FOUNDATION MANAGEMENT TO FILE THE FORM 990S 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 WITH REVIEW NOTES THAT 'WALK' TRUSTEES THROUGH THE DOCUMENT AND CORRELATE THE RETURN BACK TO THE AUDITED FINANCIAL STATEMENTS. THIS COVER LETTER INCLUDES A REQUEST THAT TRUSTEES CONTACT THE DIRECTOR OF FINANCE WITH ANY QUESTIONS AND/OR TO SCHEDULE INDIVIDUAL REVIEWS AS DEEMED NECESSARY. EACH BOARD TRUSTEE IS REQUESTED TO DOCUMENT THEIR ACCEPTANCE OF THE FORM 990'S FORMALLY VIA A REPLY TO THE ELECTRONIC DISTRIBUTION, OR HARD COPY DISTRIBUTION. EVIDENCE OF BOARD OF TRUSTEE REVIEW AND APPROVAL WILL BE RETAINED IN THE FORM 990 FILES. UPON APPROVAL OF THE BOARD OF TRUSTEES, THE FORM 990'S WILL BE FILED.

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

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY AND ITS SUPPORTING ORGANIZATIONS HAVE A BOARD-APPROVED CONFLICT OF INTEREST POLICY THAT IS CONSISTENT WITH SUCH POLICIES OF THE COUNCIL ON FOUNDATIONS AND THE COUNCIL

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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.

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.

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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 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

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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 TO 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 AN EXECUTIVE COMPENSATION COMMITTEE, APPOINTED BY THE BOARD CHAIRPERSON AND APPROVED BY THE FOUNDATION'S GOVERNANCE COMMITTEE, WILL SEEK INPUT FROM THE BOARD OF TRUSTEES ON THE PERFORMANCE OF THE FOUNDATION'S PRESIDENT AND CEO AND THEN INITIATE AN ANNUAL REVIEW OF HIS/HER WAGE AND BENEFIT PACKAGE.

IT IS THE BOARD OF TRUSTEE'S CURRENT PREMISE THAT THE PRESIDENT/CEO'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 CEOS IS NOT RESTRICTED TO THIS LOCAL REGION OR EVEN MICHIGAN BUT RATHER THE ENTIRE MIDWEST. IT IS THE BOARD'S CURRENT PREMISE THAT THE PRESIDENT/CEOS WAGE AND BENEFIT PACKAGE SHOULD BE COMMENSURATE WITH HIS PERFORMANCE AT THE 75TH+ PERCENTILE OF FOUNDATION CEOS IN THE MIDWEST.

IN ITS REVIEW THIS EXECUTIVE COMPENSATION COMMITTEE WILL UTILIZE COMPENSATION DATA FROM THE ANNUAL COUNCIL ON FOUNDATIONS' GRANTMAKERS SALARY AND BENEFITS REPORT FOR THE MIDWEST REGION FOR FOUNDATIONS WITH

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ASSETS BETWEEN \$50-\$90 MILLION, AND FROM TIME TO TIME, MAY ALSO REVIEW
COMPENSATION DATA FROM THE CHRONICLE OF PHILANTHROPY.

THE EXECUTIVE COMPENSATION COMMITTEE'S RECOMMENDATIONS ADDRESS HIS BASE
SALARY AND BENEFIT PACKAGE IN AGGREGATE BASED UPON HIS WORK FOR THE
COMMUNITY FOUNDATION AND ITS SUPPORTING ORGANIZATIONS, THE COMMUNITY
RENAISSANCE FUND AND BLUE WATER LAND FUND, INC. HIS AGGREGATE COMPENSATION
AND BENEFITS ARE CURRENTLY RECORDED IN FULL WITHIN THE COMMUNITY FOUNDATION
OF ST. CLAIR COUNTY'S FINANCIAL STATEMENTS AND THE FORM 990S FOR EACH OF
THESE RESPECTIVE ORGANIZATIONS DISCLOSE THAT COMPENSATION AND BENEFITS
PACKAGE AND THE ENTITY RELATIONSHIPS.

THE REVIEW AND TIMELINE FOR THE FOUNDATION'S EXECUTIVE COMPENSATION PROCESS
WILL INVOLVE FOUR STEPS AS FOLLOWS:

- 1) SEPTEMBER BOARD MEETING - REFRESH BOARD OF TRUSTEES ON THE EXECUTIVE
COMPENSATION PROCESS;
- 2) DECEMBER BOARD MEETING - CONDUCT PRESIDENT/CEO PERFORMANCE REVIEW (THIS
FEEDBACK WILL BE USED BY EXECUTIVE COMPENSATION COMMITTEE);
- 3) JANUARY BOARD MEETING - BASED UPON PRESIDENT/CEO PERFORMANCE FOR THE
PRIOR YEAR, TAKE ACTION ON DEFERRED COMPENSATION BENEFIT FOR THE CURRENT
YEAR; AND
- 4) SPRING BOARD MEETING - REVIEW WAGE AND BENEFIT REPORT AND TAKE ACTION ON
EXECUTIVE COMPENSATION COMMITTEE'S RECOMMENDATIONS.

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

IT IS THE GOAL OF THE FOUNDATION, ITS STAFF, AND BOARD TO BE ACCOUNTABLE AND TRANSPARENT TO OUR DONORS AND THE ENTIRE COMMUNITY BY REGULARLY DISSEMINATING OUR PROGRAM AND FINANCIAL INFORMATION. IT IS OUR INTENT TO COMPLY WITH THE INTERNAL REVENUE CODE AND REGULATIONS WITH RESPECT TO PUBLIC INSPECTION OF THE FORM 990S, IRS FORM 990-TS TO THE EXTENT A FILING WERE REQUIRED, AND THE IRS DETERMINATION LETTERS FOR THE COMMUNITY FOUNDATION AND ITS CONTROLLED SUPPORTING ORGANIZATIONS. THEREFORE, THE FOUNDATION WILL:

1) MAKE THESE DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION AT ITS OFFICES

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DURING REGULAR BUSINESS HOURS WITHOUT CHARGE;

2) PROVIDE A COPY WITHOUT CHARGE, OTHER THAN A REASONABLE FEE FOR REPRODUCTION AND ACTUAL POSTAGE COSTS, OF ALL OR ANY PART OF THESE DOCUMENTS REQUIRED TO BE MADE AVAILABLE FOR PUBLIC INSPECTION TO ANY INDIVIDUAL WHO MAKES A REQUEST FOR SUCH A COPY IN PERSON OR IN WRITING; AND

3) UPLOAD AND MAINTAIN ON OUR WEBSITE THE FOUNDATION'S AUDITED FINANCIAL STATEMENTS, FORM 990S AND FORM 990-TS TO THE EXTENT FILINGS WERE REQUIRED FOR A MINIMUM OF 3 YEARS.

ADDITIONALLY, THE GUIDESTAR ORGANIZATION SERVES AS A RESOURCE FOR THOSE INDIVIDUALS AND ORGANIZATIONS WISHING TO RESEARCH NON-PROFIT ORGANIZATIONS. RECOGNIZING THAT THIS AVAILABILITY IS SOMETIMES DELAYED AND READERS MAY NOT UNDERSTAND THE FULL PICTURE OF WHO WE ARE AND WHAT WE DO THROUGH THE FORM 990 ALONE, THE FOUNDATION WILL PAY THE NOMINAL FEE TO VOLUNTARILY HAVE ITS IRS FORM 990S UPLOADED TO GUIDESTAR'S WEBSITE, ALONG WITH ITS AUDITED FINANCIAL STATEMENTS THAT INCLUDES AN OPENING COVER LETTER FROM MANAGEMENT DISCUSSING KEY PHILOSOPHIES, INITIATIVES AND THE FINANCIALS.

FORM 990, PART VII - ADDITIONAL INFORMATION

LINE 12 - TRUSTEE JACQUELINE HANTON:

IN APRIL 2015 BOARD TRUSTEE - JACQUELYN HANTON RESIGNED HER POSITION AS A BOARD TRUSTEE TO PURSUE EMPLOYMENT WITH THE FOUNDATION, FOLLOWING THE FORMER VICE PRESIDENT'S DEPARTURE AND THE POSITION'S OPENING. MS. HANTON WAS SUBSEQUENTLY HIRED AS THE FOUNDATION'S VICE PRESIDENT IN LATE MAY 2015 AND CONTINUES TO BE EMPLOYED IN THAT POSITION. SHE RECEIVED NO

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COMPENSATION AS TRUSTEE AND UPON HER EMPLOYMENT, HER COMPENSATION FROM HER START DATE THROUGH THE END OF THE YEAR DID NOT REQUIRE KEY EMPLOYEE REPORTING.

LINES 3 AND 21 - TRUSTEES MORGAN CLARK AND NATALIE GREEN:

THE COMMUNITY FOUNDATION'S GOVERNING DOCUMENTS APPOINTS ONE BOARD TRUSTEE POSITION TO BE FILLED BY THE ACTING YOUTH ADVISORY COUNCIL COMMITTEE PRESIDENT. SINCE THIS YOUTH COMMITTEE AND ITS LEADERSHIP ROLES ARE CENTERED AROUND THE TRADITIONAL SCHOOL CALENDAR, IN ANY GIVEN YEAR, TWO STUDENTS COLLECTIVELY FILL THIS ROLE THROUGH THE CALENDAR YEAR. IN 2015, MORGAN CLARK FILLED THIS POSITION FOR THE FIRST HALF OF THE YEAR WHILE NATALIE GREEN SERVED THE REMAINING HALF OF 2015 (AND THE FIRST SIX MONTHS OF THE CURRENT 2016 YEAR).

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

CANCELLATION OF PRIOR YEAR GRANTS	\$	22,355
TOTAL	\$	22,355

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

u Attach to Form 990.

u Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) THE COMMUNITY RENAISSANCE FUND 500 WATER STREET 20-1649236 PORT HURON MI 48060	COMM. DEV.	MI	501C3	7	N/A		X
(2) THE BLUE WATER LAND FUND, INC. 500 WATER STREET 45-2908074 PORT HURON MI 48060	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	C	2,044	CASH BASIS
(2) BLUE WATER LAND FUND, INC.	B	450,759	CASH BASIS
(3) THE COMMUNITY RENAISSANCE FUND	B	89,442	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 OR FAMILY 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. EVEN WITH A PERIODIC VACANCY ON THE BOARD THAT MAY ARISE, THE RESULTING IMPACT IS IMMATERIALLY CHANGED.

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 2015:

- 1) ONE TRUSTEE, ROY W. KLECHA, JR. CURRENTLY SERVING AS THE FOUNDATION'S TREASURER IN 2015, IS THE CEO OF NORTHSTAR BANK, ONE OF THE FINANCIAL INSTITUTIONS WHERE WE MAINTAIN DEPOSIT ACCOUNTS. ANOTHER TRUSTEE, WILL OLDFORD WAS THE PRESIDENT OF TALMER BANK & TRUST UNTIL NOVEMBER WHEN HE BECAME THE PRESIDENT OF EASTERN MICHIGAN BANK - BOTH FINANCIAL INSTITUTIONS WHERE THE COMMUNITY FOUNDATION MAINTAINS 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 CEO OR 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 SERVED AS TRUSTEES ON THE FOUNDATION'S BOARD IN 2015, EACH IS A PARTNER AT SEPARTE LAW FIRMS---JANAL MOSSETT, DOUGLAS

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

- S. TOUMA, AND STEVEN L. HILL. ALTHOUGH THE FOUNDATION WOULD TYPICALLY ENGAGE THE SERVICES OF INDEPENDENT ATTORNEYS WHEN NECESSARY, IN THE CAPACITY OF TRUSTEE, THESE THREE DO SERVE ON THE FOUNDATION'S TECHNICAL ADVISOR COMMITTEE GIVEN THEIR EXPERTISE AND KNOWLEDGE, AND FROM TIME TO TIME MAY PROVIDE LEGAL COUNSEL ON GENERAL MATTERS SHOULD SUCH MATTERS ARISE.
- 3) THREE OTHER TRUSTEES SERVE AS EXECUTIVE DIRECTORS OF SEPARATE NON-PROFIT ORGANIZATIONS WHICH ARE PAST, CURRENT OR FUTURE GRANTEEES ---DENISE BROOKS OF THE YMCA, MICHAEL MCCARTEN OF ST. CLAIR COUNTY COMMUNITY MENTAL HEALTH AND FRANK POMA OF ST. JOHNS RIVER DISTRICT HOSPITAL. A FEW OTHER TRUSTEES ARE BOARD MEMBERS ON SCHOOL/COLLEGE/NON-PROFIT/COUNTY BOARDS FOR WHOSE SCHOOLS/DEPARTMENTS/ORGANIZATIONS MAY HAVE APPLIED FOR OR RECEIVED GRANTS IN 2015. 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 FAMILY RELATIONSHIPS: RASHA AND RANDA ARE SISTERS-IN-LAW. FOR THE REASONS OUTLINED IN THE INITIAL PARAGRAPHS 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 - UNTIL APRIL 2015, TRUSTEES JACQUELYN HANTON AND WILL OLDFORD BOTH HELD A WORKING RELATIONSHIP AT TALMER BANK & TRUST UNTIL JACKIE RESIGNED TO ACCEPT A POSITION WITH THE FOUNDATION AS VP/FUND DEVELOPMENT. ALSO, TRUSTEES MICHAEL CANSFIELD AND HALE WALKER BOTH WORK AT MICHIGAN MUTUAL. FINALLY, TWO TRUSTEES WORK FOR COUNTY OF ST. CLAIR, ONE AS A PROSECUTING ATTORNEY AND THE OTHER AS A DISTRICT JUDGE. 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

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

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.

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

THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY, TAX ID #38-1872132, ACTS AS COMMON PAYMASTER FOR BOTH ITS ORGANIZATION AS WELL AS 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 EMPLOYEES AND 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 9 FORM W-2S FILED IN 2015 ARE CURRENT OR PAST 2015 EMPLOYEES OF THE COMMUNITY FOUNDATION - SEVEN ARE CURRENT COMMUNITY FOUNDATION EMPLOYEES, AND THE OTHER TWO LEFT COMMUNITY FOUNDATION EMPLOYMENT IN 2015. 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 2015.

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.

Form **990-T**

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

OMB No. 1545-0687

2015

Department of the Treasury
Internal Revenue Service

For calendar year 2015 or other tax year beginning _____, and ending _____
u Information about Form 990-T and its instructions is available at www.irs.gov/form990t.
u 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>A <input checked="" type="checkbox"/> Check box if address changed</p> <p>B Exempt under section</p> <table style="width:100%;"> <tr> <td><input checked="" type="checkbox"/> 501(C) (3)</td> <td><input type="checkbox"/> 220(e)</td> </tr> <tr> <td><input type="checkbox"/> 408(e)</td> <td><input type="checkbox"/> 530(a)</td> </tr> <tr> <td><input type="checkbox"/> 408A</td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/> 529(a)</td> <td><input type="checkbox"/></td> </tr> </table> <p>C Book value of all assets at end of year 51,224,865</p>	<input checked="" type="checkbox"/> 501(C) (3)	<input type="checkbox"/> 220(e)	<input type="checkbox"/> 408(e)	<input type="checkbox"/> 530(a)	<input type="checkbox"/> 408A	<input type="checkbox"/>	<input type="checkbox"/> 529(a)	<input type="checkbox"/>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) COMMUNITY FOUNDATION OF ST. CLAIR COUNTY</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 500 WATER STREET</p> <p>City or town, state or province, country, and ZIP or foreign postal code PORT HURON MI 48060</p> <p>F Group exemption number (See instructions.) u</p> <p>G Check organization type u <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>	<p>D Employer identification number (Employees' trust, see instructions.) 38-1872132</p> <p>E Unrelated business activity codes (See instructions.) 531310 531310</p>
<input checked="" type="checkbox"/> 501(C) (3)	<input type="checkbox"/> 220(e)									
<input type="checkbox"/> 408(e)	<input type="checkbox"/> 530(a)									
<input type="checkbox"/> 408A	<input type="checkbox"/>									
<input type="checkbox"/> 529(a)	<input type="checkbox"/>									

H Describe the organization's primary unrelated business activity.
u 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? **u** Yes No
 If "Yes," enter the name and identifying number of the parent corporation.

u

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
	c Balance u	1c		
2	Cost of goods sold (Schedule A, line 7)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4a	Capital gain net income (attach Schedule D)	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from partnerships and S corporations (attach statement) SEE STMT 1	5	33,874	33,874
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11		
12	Other income (See instructions; attach schedule)	12		
13	Total. Combine lines 3 through 12	13	33,874	33,874

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.)			
14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages	15	6,254
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule)	18	
19	Taxes and licenses	19	
20	Charitable contributions (See instructions for limitation rules)	20	
21	Depreciation (attach Form 4562)	21	
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	22b 0
23	Depletion	23	
24	Contributions to deferred compensation plans	24	
25	Employee benefit programs	25	2,171
26	Excess exempt expenses (Schedule I)	26	
27	Excess readership costs (Schedule J)	27	
28	Other deductions (attach schedule) SEE STATEMENT 2	28	5,727
29	Total deductions. Add lines 14 through 28	29	14,152
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	19,722
31	Net operating loss deduction (limited to the amount on line 30)	31	
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	19,722
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33	1,000
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	18,722

Part III Tax Computation

Table with 3 columns: Description, Line Number, Amount. Includes rows for Organizations Taxable as Corporations (35), Trusts Taxable at Trust Rates (36), Proxy tax (37), Alternative minimum tax (38), and Total (39).

Part IV Tax and Payments

Table with 3 columns: Description, Line Number, Amount. Includes rows for Foreign tax credit (40a-40e), Other taxes (42), Total tax (43), Payments (44a-44g), Total payments (45), Estimated tax penalty (46), Tax due (47), Overpayment (48), and Refunded (49).

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

Table with 3 columns: Question, Yes, No. Includes questions about foreign interest, distributions to trusts, and tax-exempt interest.

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

Table with 3 columns: Description, Line Number, Amount. Includes rows for Inventory at beginning/end of year (1, 6), Purchases (2), Cost of labor (3), Cost of goods sold (7), and Additional costs (4a, 4b, 5, 8).

Sign Here

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

Signature of officer: CHRISTINE I LATOUR, CPA, MST; Date: 08/12/16; Title: PRESIDENT

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 (08/12/16), Check 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)

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

(see instructions)

1. Description of property

(1) N/A
(2)
(3)
(4)

2. Rent received or accrued

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

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

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

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) N/A			
(2)			
(3)			
(4)			

4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		

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

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

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) N/A					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). **u**

Totals **u**

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) N/A				
(2)				
(3)				
(4)				
Totals	u	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) N/A						
(2)						
(3)						
(4)						
Totals	u	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) N/A						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5)) ..	u					

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) N/A						
(2)						
(3)						
(4)						
Totals from Part I	u					
Totals, Part II (lines 1-5)	u	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.

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) N/A		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14		u	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)
u Attach to your tax return.

u Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2015

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 2014 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 2016. 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	9,658

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 2015	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 checked="" type="checkbox"/> u		

Section B—Assets Placed in Service During 2015 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 2015 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	9,658
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** (2015)

Federal Statements**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	\$ 54	\$	\$ 54
HARBERT US REAL ESTATE FUND V	33,999		33,999
BLOOMFIELD CAPITAL INCOME FUN			
JCR COMMERCIAL RE FINANCE FUN	-179		-179
TOTAL	\$ <u>33,874</u>	\$ <u>0</u>	\$ <u>33,874</u>

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

<u>Description</u>	<u>Amount</u>
INVESTMENT ADVISOR FEES	\$ 3,327
PROFESSIONAL FEES	2,400
TOTAL	\$ <u>5,727</u>

38-1872132

Federal Asset Report

FYE: 12/31/2015

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:									
1	VISUAL BOARD EQUIPMENT- CON	9/27/00	1,070			1,070	7 MO S/L	1,070	0
2	VISUAL BOARD CABINET-EXE	9/27/00	1,315			1,315	7 MO S/L	1,315	0
8	CREDENZA WITH DOORS	9/01/00	1,001			1,001	7 MO S/L	1,001	0
10	CONFERENCE PEDESTAL	9/01/00	735			735	7 MO S/L	735	0
12	4 GUEST CHAIRS	9/01/00	1,011			1,011	7 MO S/L	1,011	0
21	CORNER TABLE- RECEPTION	9/01/00	137			137	7 MO S/L	137	0
22	END TABLE- EXEC OFFICE	9/01/00	133			133	7 MO S/L	133	0
28	WALL PLAQUE/SIGNAGE	4/27/01	1,849			1,849	7 MO S/L	1,849	0
34	LAPTOP COMPUTER-EXECUTIVE DIRI	5/28/03	2,235			2,235	5 MO S/L	2,235	0
39	SOFTWARE- FILMS	7/01/94	15,080			15,080	5 MO S/L	15,080	0
	Sold/Scrapped: 1/01/15								
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	23,503	3,066
78	LAPTOP COMPUTER	8/24/07	1,511			1,511	5 MO S/L	1,511	0
	Sold/Scrapped: 1/01/15								
80	LEGACY WALL	5/01/08	20,459			20,459	15 MO S/L	9,092	1,364
86	President's PC	7/01/10	2,141			2,141	5 MO S/L	1,927	214
87	Director of Finance PC	7/01/10	2,141			2,141	5 MO S/L	1,927	214
88	Vice President's PC	7/01/10	2,141			2,141	5 MO S/L	1,927	214
89	Senior Program Officer's PC	7/01/10	2,141			2,141	5 MO S/L	1,927	214
90	Program Associate's PC	7/01/10	2,141			2,141	5 MO S/L	1,927	214
91	Front Desk PC	7/01/10	2,141			2,141	5 MO S/L	1,927	214
92	Asst. Controller's PC	7/01/10	2,141			2,141	5 MO S/L	1,927	214
93	Server	7/01/10	10,567			10,567	5 MO S/L	9,510	1,057
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079			2,079	5 MO S/L	1,870	209
96	Laptop	4/30/13	976			976	3 MO S/L	541	326
97	CRC ADDL 2 COFERENCE TABLES/6 C	8/31/14	2,609			2,609	7 MO S/L	124	373
98	BUFFET CABINETRY BY WOOD WORK	8/31/14	1,857			1,857	5 MO S/L	124	371
99	KYOCERA TASKALFA COPIER	2/01/14	6,967			6,967	5 MO S/L	1,277	1,394
	Total Other Depreciation		<u>133,752</u>			<u>133,752</u>		<u>86,795</u>	<u>9,658</u>
	Total ACRS and Other Depreciation		<u>133,752</u>			<u>133,752</u>		<u>86,795</u>	<u>9,658</u>
	Grand Totals		133,752			133,752		86,795	9,658
	Less: Dispositions and Transfers		16,591			16,591		16,591	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>117,161</u>			<u>117,161</u>		<u>70,204</u>	<u>9,658</u>

MI Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	MI Prior	MI Current	Federal Current	Difference Fed - MI
Other Depreciation:								
1	VISUAL BOARD EQUIPMENT- CON	9/27/00	1,070	1,070	1,070	0	0	0
2	VISUAL BOARD CABINET-EXE	9/27/00	1,315	1,315	1,315	0	0	0
8	CREDENZA WITH DOORS	9/01/00	1,001	1,001	1,001	0	0	0
10	CONFERENCE PEDESTAL	9/01/00	735	735	735	0	0	0
12	4 GUEST CHAIRS	9/01/00	1,011	1,011	1,011	0	0	0
21	CORNER TABLE- RECEPTION	9/01/00	137	137	137	0	0	0
22	END TABLE- EXEC OFFICE	9/01/00	133	133	133	0	0	0
28	WALL PLAQUE/SIGNAGE	4/27/01	1,849	1,849	1,849	0	0	0
34	LAPTOP COMPUTER-EXECUTIVE DIRI	5/28/03	2,235	2,235	2,235	0	0	0
39	SOFTWARE- FILMS	7/01/94	15,080	15,080	15,080	0	0	0
	Sold/Scrapped: 1/01/15							
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	23,503	3,066	3,066	0
78	LAPTOP COMPUTER	8/24/07	1,511	1,511	1,511	0	0	0
	Sold/Scrapped: 1/01/15							
80	LEGACY WALL	5/01/08	20,459	20,459	9,092	1,364	1,364	0
86	President's PC	7/01/10	2,141	2,141	1,927	214	214	0
87	Director of Finance PC	7/01/10	2,141	2,141	1,927	214	214	0
88	Vice President's PC	7/01/10	2,141	2,141	1,927	214	214	0
89	Senior Program Officer's PC	7/01/10	2,141	2,141	1,927	214	214	0
90	Program Associate's PC	7/01/10	2,141	2,141	1,927	214	214	0
91	Front Desk PC	7/01/10	2,141	2,141	1,927	214	214	0
92	Asst. Controller's PC	7/01/10	2,141	2,141	1,927	214	214	0
93	Server	7/01/10	10,567	10,567	9,510	1,057	1,057	0
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079	2,079	1,870	209	209	0
96	Laptop	4/30/13	976	976	541	326	326	0
97	CRC ADDL 2 COFERENCE TABLES/6 C	8/31/14	2,609	2,609	124	373	373	0
98	BUFFET CABINETRY BY WOOD WORK	8/31/14	1,857	1,857	124	371	371	0
99	KYOCERA TASKALFA COPIER	2/01/14	6,967	6,967	1,277	1,394	1,394	0
	Total Other Depreciation		<u>133,752</u>	<u>133,752</u>	<u>86,795</u>	<u>9,658</u>	<u>9,658</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>133,752</u>	<u>133,752</u>	<u>86,795</u>	<u>9,658</u>	<u>9,658</u>	<u>0</u>
	Grand Totals		133,752	133,752	86,795	9,658	9,658	0
	Less: Dispositions		16,591	16,591	16,591	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>117,161</u>	<u>117,161</u>	<u>70,204</u>	<u>9,658</u>	<u>9,658</u>	<u>0</u>

GA Asset Report
Form 990, Page 1

FYE: 12/31/2015

Asset	Description	Date In Service	Cost	Basis for Depr	GA Prior	GA Current	Federal Current	Difference Fed - GA
Other Depreciation:								
1	VISUAL BOARD EQUIPMENT- CON	9/27/00	1,070	1,070	1,070	0	0	0
2	VISUAL BOARD CABINET-EXE	9/27/00	1,315	1,315	1,315	0	0	0
8	CREDENZA WITH DOORS	9/01/00	1,001	1,001	1,001	0	0	0
10	CONFERENCE PEDESTAL	9/01/00	735	735	735	0	0	0
12	4 GUEST CHAIRS	9/01/00	1,011	1,011	1,011	0	0	0
21	CORNER TABLE- RECEPTION	9/01/00	137	137	137	0	0	0
22	END TABLE- EXEC OFFICE	9/01/00	133	133	133	0	0	0
28	WALL PLAQUE/SIGNAGE	4/27/01	1,849	1,849	1,849	0	0	0
34	LAPTOP COMPUTER-EXECUTIVE DIRI	5/28/03	2,235	2,235	2,235	0	0	0
39	SOFTWARE- FILMS	7/01/94	15,080	15,080	15,080	0	0	0
	Sold/Scrapped: 1/01/15							
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	23,504	3,065	3,066	1
78	LAPTOP COMPUTER	8/24/07	1,511	1,511	1,511	0	0	0
	Sold/Scrapped: 1/01/15							
80	LEGACY WALL	5/01/08	20,459	20,459	9,093	1,364	1,364	0
86	President's PC	7/01/10	2,141	2,141	1,927	214	214	0
87	Director of Finance PC	7/01/10	2,141	2,141	1,927	214	214	0
88	Vice President's PC	7/01/10	2,141	2,141	1,927	214	214	0
89	Senior Program Officer's PC	7/01/10	2,141	2,141	1,927	214	214	0
90	Program Associate's PC	7/01/10	2,141	2,141	1,927	214	214	0
91	Front Desk PC	7/01/10	2,141	2,141	1,927	214	214	0
92	Asst. Controller's PC	7/01/10	2,141	2,141	1,927	214	214	0
93	Server	7/01/10	10,567	10,567	9,510	1,057	1,057	0
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079	2,079	1,871	208	209	1
96	Laptop	4/30/13	976	976	542	326	326	0
97	CRC ADDL 2 COFERENCE TABLES/6 C	8/31/14	2,609	2,609	124	373	373	0
98	BUFFET CABINETRY BY WOOD WORK	8/31/14	1,857	1,857	124	371	371	0
99	KYOCERA TASKALFA COPIER	2/01/14	6,967	6,967	1,277	1,394	1,394	0
	Total Other Depreciation		<u>133,752</u>	<u>133,752</u>	<u>86,799</u>	<u>9,656</u>	<u>9,658</u>	<u>2</u>
	Total ACRS and Other Depreciation		<u>133,752</u>	<u>133,752</u>	<u>86,799</u>	<u>9,656</u>	<u>9,658</u>	<u>2</u>
	Grand Totals		133,752	133,752	86,799	9,656	9,658	2
	Less: Dispositions		16,591	16,591	16,591	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>117,161</u>	<u>117,161</u>	<u>70,208</u>	<u>9,656</u>	<u>9,658</u>	<u>2</u>

Depreciation Adjustment Report

All Business Activities

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

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	VISUAL BOARD EQUIPMENT- CON	9/27/00	1,070	0	0
2	VISUAL BOARD CABINET-EXE	9/27/00	1,315	0	0
8	CREDENZA WITH DOORS	9/01/00	1,001	0	0
10	CONFERENCE PEDESTAL	9/01/00	735	0	0
12	4 GUEST CHAIRS	9/01/00	1,011	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
75	Polycom Soundstation	9/01/00	1,188	0	0
76	Portable Donor & Volunteer Recognition Wall	5/01/07	45,986	3,065	0
80	LEGACY WALL	5/01/08	20,459	1,364	0
86	President's PC	7/01/10	2,141	0	0
87	Director of Finance PC	7/01/10	2,141	0	0
88	Vice President's PC	7/01/10	2,141	0	0
89	Senior Program Officer's PC	7/01/10	2,141	0	0
90	Program Associate's PC	7/01/10	2,141	0	0
91	Front Desk PC	7/01/10	2,141	0	0
92	Asst. Controller's PC	7/01/10	2,141	0	0
93	Server	7/01/10	10,567	0	0
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079	0	0
96	Laptop	4/30/13	976	109	0
97	CRC ADDL 2 COFERENCE TABLES/6 CHAIR	8/31/14	2,609	373	0
98	BUFFET CABINERY BY WOOD WORKS	8/31/14	1,857	372	0
99	KYOCERA TASKALFA COPIER	2/01/14	6,967	1,393	0
	Total Other Depreciation		<u>117,161</u>	<u>6,676</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>117,161</u>	<u>6,676</u>	<u>0</u>
	Grand Totals		<u>117,161</u>	<u>6,676</u>	<u>0</u>

Asset	Description	Date In Service	Cost	MI
Other Depreciation:				
1	VISUAL BOARD EQUIPMENT- CON	9/27/00	1,070	0
2	VISUAL BOARD CABINET-EXE	9/27/00	1,315	0
8	CREDENZA WITH DOORS	9/01/00	1,001	0
10	CONFERENCE PEDESTAL	9/01/00	735	0
12	4 GUEST CHAIRS	9/01/00	1,011	0
21	CORNER TABLE- RECEPTION	9/01/00	137	0
22	END TABLE- EXEC OFFICE	9/01/00	133	0
28	WALL PLAQUE/SIGNAGE	4/27/01	1,849	0
34	LAPTOP COMPUTER-EXECUTIVE DIRECTO	5/28/03	2,235	0
75	Polycom Soundstation	9/01/00	1,188	0
76	Portable Donor & Volunteer Recognition Wall	5/01/07	45,986	3,065
80	LEGACY WALL	5/01/08	20,459	1,364
86	President's PC	7/01/10	2,141	0
87	Director of Finance PC	7/01/10	2,141	0
88	Vice President's PC	7/01/10	2,141	0
89	Senior Program Officer's PC	7/01/10	2,141	0
90	Program Associate's PC	7/01/10	2,141	0
91	Front Desk PC	7/01/10	2,141	0
92	Asst. Controller's PC	7/01/10	2,141	0
93	Server	7/01/10	10,567	0
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079	0
96	Laptop	4/30/13	976	109
97	CRC ADDL 2 COFERENCE TABLES/6 CHAIR	8/31/14	2,609	373
98	BUFFET CABINERY BY WOOD WORKS	8/31/14	1,857	372
99	KYOCERA TASKALFA COPIER	2/01/14	6,967	1,393
	Total Other Depreciation		<u>117,161</u>	<u>6,676</u>
	Total ACRS and Other Depreciation		<u>117,161</u>	<u>6,676</u>
	Grand Totals		<u>117,161</u>	<u>6,676</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>GA</u>
Other Depreciation:				
1	VISUAL BOARD EQUIPMENT- CON	9/27/00	1,070	0
2	VISUAL BOARD CABINET-EXE	9/27/00	1,315	0
8	CREDENZA WITH DOORS	9/01/00	1,001	0
10	CONFERENCE PEDESTAL	9/01/00	735	0
12	4 GUEST CHAIRS	9/01/00	1,011	0
21	CORNER TABLE- RECEPTION	9/01/00	137	0
22	END TABLE- EXEC OFFICE	9/01/00	133	0
28	WALL PLAQUE/SIGNAGE	4/27/01	1,849	0
34	LAPTOP COMPUTER-EXECUTIVE DIRECTO	5/28/03	2,235	0
75	Polycom Soundstation	9/01/00	1,188	0
76	Portable Donor & Volunteer Recognition Wall	5/01/07	45,986	3,066
80	LEGACY WALL	5/01/08	20,459	1,364
86	President's PC	7/01/10	2,141	0
87	Director of Finance PC	7/01/10	2,141	0
88	Vice President's PC	7/01/10	2,141	0
89	Senior Program Officer's PC	7/01/10	2,141	0
90	Program Associate's PC	7/01/10	2,141	0
91	Front Desk PC	7/01/10	2,141	0
92	Asst. Controller's PC	7/01/10	2,141	0
93	Server	7/01/10	10,567	0
94	Laptop & wireless Adaptors for conf. room	7/01/10	2,079	0
96	Laptop	4/30/13	976	108
97	CRC ADDL 2 COFERENCE TABLES/6 CHAIR	8/31/14	2,609	373
98	BUFFET CABINERY BY WOOD WORKS	8/31/14	1,857	372
99	KYOCERA TASKALFA COPIER	2/01/14	6,967	1,393
	Total Other Depreciation		<u>117,161</u>	<u>6,676</u>
	Total ACRS and Other Depreciation		<u>117,161</u>	<u>6,676</u>
	Grand Totals		<u>117,161</u>	<u>6,676</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)

2016

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

1	Unrelated business taxable income expected in the tax year	1	18,722
2	Tax on the amount on line 1. See instructions for tax computation	2	2,808
3	Alternative minimum tax (see instructions)	3	
4	Total. Add lines 2 and 3	4	2,808
5	Estimated tax credits (see instructions)	5	
6	Subtract line 5 from line 4	6	2,808
7	Other taxes (see instructions)	7	
8	Total. Add lines 6 and 7	8	2,808
9	Credit for federal tax paid on fuels (see instructions)	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	2,808
b	Enter the tax shown on the 2015 return (see instructions). Caution: 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	2,808
c	2016 Estimated Tax. 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	2,808

		(a)	(b)	(c)	(d)	
11	Installment due dates (see instructions)	11	04/18/16	06/15/16	09/15/16	12/15/16
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			2,125	725
13	2015 Overpayment (see instructions)	13			2,125	725
14	Payment due (Subtract line 13 from line 12)	14				

For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2016)

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	\$ 3,882		14			
TOTAL	\$ 3,882					

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	\$ 1,087,052		14			
TOTAL	\$ 1,087,052					

Federal Statements

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

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management & General</u>	<u>Fund Raising</u>
CONSULTANCIES	\$ 1,069	\$ 1,069	\$	\$
TOTAL	\$ 1,069	\$ 1,069	\$ 0	\$ 0

Federal Statements

Schedule A, Part II, Line 1(e)

<u>Description</u>	<u>Amount</u>
OTHER CONTRIBUTIONS	\$ 852,310
OTHER CONTRIBUTIONS	48,479
OTHER CONTRIBUTIONS	1,258
ESTATE OF HELEN L DAVID CASH CONTRIBUTION	145,392
ESTATE OF DOUGLAS WEBB CASH CONTRIBUTION	1,268,297
STOCK	38,683
REAL ESTATE	130,839
JAMES C. ACHESON FOUNDATION CASH CONTRIBUTION	275,200
GERALD J. KRAMER JR. CASH CONTRIBUTION	201,350
KENNETH AND VERL FLEURY TRUST CASH CONTRIBUTION	409,460
ESTATE OF CELESTINE LAMERE CASH CONTRIBUTION	737,781
BONDS	1,562,219
RALPH C WILSON JR FOUNDATION CASH CONTRIBUTION	100,000
TOTAL	<u>\$ 5,771,268</u>

Schedule A, Part II, Line 8(e)

<u>Description</u>	<u>Amount</u>
INTEREST INCOME	\$ 3,882
INTEREST	1,087,052
DECREASE IN CSV OF LIFE INS	1,609
TOTAL	<u>\$ 1,092,543</u>

Federal Statements

Schedule A, Part II, Line 9(e)

<u>Description</u>	<u>Amount</u>
AMERICAN CORE REALTY FUND LLC	\$ 54
HARBERT US REAL ESTATE FUND V	33,999
BLOOMFIELD CAPITAL INCOME FUN	
JCR COMMERCIAL RE FINANCE FUN	-179
LESS: DEDUCTIONS	<u>-15,152</u>
TOTAL	<u>\$ 18,722</u>

Schedule A, Part II, Line 12

<u>Description</u>	<u>Amount</u>
TOTAL	\$ <u>0</u>

Federal Statements**Form 990-T - Other Deductions Not Taken Elsewhere**

<u>Description</u>	<u>Amount</u>
INVESTMENT ADVISOR FEES	\$ 3,327
PROFESSIONAL FEES	2,400
TOTAL	<u>\$ 5,727</u>