

Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2017
 Open to Public Inspection

A For the 2017 calendar year, or tax year beginning _____ **and ending** _____

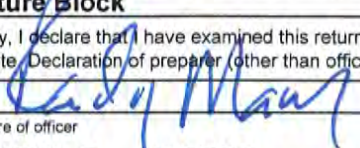

| | | | |
|--|--|--|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY | | D Employer identification number 38-1872132 |
| | Doing business as | | E Telephone number 810-984-4761 |
| | Number and street (or P.O. box if mail is not delivered to street address) 500 WATER STREET | | Room/suite |
| | City or town, state or province, country, and ZIP or foreign postal code PORT HURON MI 48060 | | G Gross receipts \$ 17,502,909 |
| F Name and address of principal officer: RANDY D. MAIERS 500 WATER STREET PORT HURON MI 48060 | | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | | |
| J Website: WWW.STCLAIRFOUNDATION.ORG | | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | | | L Year of formation: 1944 |
| | | | M State of legal domicile: MI |

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 27 |
| | 5 Total number of individuals employed in calendar year 2017 (Part V, line 2a) | 5 15 |
| | 6 Total number of volunteers (estimate if necessary) | 6 264 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a 139,346 |
| b Net unrelated business taxable income from Form 990-T, line 34 | 7b 122,636 | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | 4,189,127 (Prior Year) 2,300,014 (Current Year) |
| | 9 Program service revenue (Part VIII, line 2g) | 0 |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 2,216,522 3,376,882 |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 93,568 225,790 |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 6,499,217 5,902,686 |
| | Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) |
| 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) | | 796,964 782,819 |
| 16a Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| b Total fundraising expenses (Part IX, column (D), line 25) 289,288 | | |
| 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 564,744 625,793 |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 3,397,320 4,030,167 | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 3,101,897 1,872,519 | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | 58,496,470 (Beginning of Current Year) 71,787,207 (End of Year) |
| | 21 Total liabilities (Part X, line 26) | 4,111,731 12,498,601 |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 54,384,739 59,288,606 |

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 |  | 8-30-2018 | | | |
| | Signature of officer RANDY D. MAIERS Type or print name and title | Date PRESIDENT | | | |
| Paid Preparer Use Only | Print/Type preparer's name CHRISTINE I LATOUR, CPA, MST | Preparer's signature  | Date 08/29/18 | Check <input type="checkbox"/> if self-employed | PTIN P00147103 |
| | Firm's name STEWART, BEAUVAIS & WHIPPLE P.C. | Firm's EIN 38-2775143 | | | |
| | Firm's address 1979 HOLLAND AVE SUITE A PORT HURON, MI 48060-8639 | Phone no. 810-984-3829 | | | |

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 \$ **2,981,628** including grants of \$ **2,621,555**) (Revenue \$)
SEE SCHEDULE FOR PART II LINE 22

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

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

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

4e Total program service expenses **2,981,628**

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)? <i>If "Yes," complete Schedule A</i> | X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i> | 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? <i>If "Yes," complete Schedule C, Part III</i> | | 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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i> | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | | 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? <i>If "Yes," complete Schedule D, Part IV</i> | X | |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | 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? <i>If "Yes," complete Schedule D, Part VI</i> | 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? <i>If "Yes," complete Schedule D, Part VII</i> | | 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? <i>If "Yes," complete Schedule D, Part VIII</i> | | 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? <i>If "Yes," complete Schedule D, Part IX</i> | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | | 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)? <i>If "Yes," complete Schedule D, Part X</i> | | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | | X |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> | X | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | 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? <i>If "Yes," complete Schedule F, Parts I and IV</i> | | 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? <i>If "Yes," complete Schedule F, Parts II and IV</i> | | 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? <i>If "Yes," complete Schedule F, Parts III and IV</i> | | 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? <i>If "Yes," complete Schedule G, Part I</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? <i>If "Yes," complete Schedule G, Part II</i> | X | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | | X |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|--|----------|----------|
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | 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? <i>If "Yes," complete Schedule I, Parts I and II</i> | 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? <i>If "Yes," complete Schedule I, Parts I and III</i> | 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? <i>If "Yes," complete Schedule J</i> | 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | | 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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i> | | 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? <i>If "Yes," complete Schedule L, Part III</i> | | 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? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | | 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? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | X | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | | 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? <i>If "Yes," complete Schedule R, Part I</i> | | X |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | 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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | 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? <i>If "Yes," complete Schedule R, Part VI</i> | | 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 | | |
| 1a | 28 | | |
| 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | | |
| 2a | 15 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | X | |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O | X | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | X |
| b | If "Yes," enter the name of the foreign country: ▶ 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 |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| c | 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 |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | | |
| 7d | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 | Sponsoring organizations maintaining donor advised funds. 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. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | X |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | X |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| a | Gross income from members or shareholders | 11a | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. | 13a | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | |
| c | Enter the amount of reserves on hand | 13c | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | 14b | |

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response 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 | |
| 1b | Enter the number of voting members included in line 1a, above, who are independent | 27 | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 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. | | |
| 11a | | | |
| 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 | |
| 12b | | | |
| 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 | | | |
| 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 | |
| 15a | | | |
| 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 | | | |
| 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 **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: **▶**

KAREN A. LEE
PORT HURON

500 WATER STREET

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 | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (2) DR. NICHOLAS DEGRAZIA | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (3) RASHA DEMASHKIEH | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (4) DON FLETCHER | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (5) WILLIAM GRATOPP | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (6) MICHAEL HULEWICZ | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (7) CHARLES G. KELLY | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (8) ROY KLECHA, JR. | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (9) GERALD KRAMER | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (10) JENIFER KUSCH | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (11) PHYLLIS H. LEDYARD | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|----------------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (12) MICHAEL MCCARTAN | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (13) JANAL MOSSETT | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (14) WILLIAM G. OLDFORD | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (15) DR. SUSHMA REDDY | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (16) RJ RUSSELL | 0.50 | | | | | | | | | |
| YAC PRESIDENT | 0.00 | X | | | | | 0 | 0 | 0 | |
| (17) DOUGLAS S. TOUMA | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (18) HALE WALKER | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (19) TIMOTHY WARD | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| 1b Sub-total | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 225,657 | | 40,424 | |
| d Total (add lines 1b and 1c) | | | | | | | 225,657 | | 40,424 | |

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

| | Yes | No |
|--|----------|----------|
| 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | 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? <i>If "Yes," complete Schedule J for such individual</i> | 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? <i>If "Yes," complete Schedule J for such person</i> | | X |

Section B. Independent Contractors

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

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

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

Part 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 18,121 | | | | |
| | d Related organizations | 1d | | | | |
| | e Government grants (contributions) | 1e | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f 2,281,893 | | | | |
| | g Noncash contributions included in lines 1a-1f: \$ | 1,205,616 | | | | |
| | h Total. Add lines 1a-1f | | 2,300,014 | | | |
| Program Service Revenue | 2a | Busn. Code | | | | |
| | b | | | | | |
| | c | | | | | |
| | d | | | | | |
| | e | | | | | |
| | f All other program service revenue | | | | | |
| | g Total. Add lines 2a-2f | | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 1,103,778 | | 1,103,778 | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | |
| | 5 Royalties | | | | | |
| | 6a Gross rents | (i) Real | | | | |
| | | (ii) Personal | | | | |
| | b Less: rental exps. | | | | | |
| | c Rental inc. or (loss) | | | | | |
| | d Net rental income or (loss) | | | | | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities | 12,596,453 | | | |
| | | (ii) Other | 1,227,841 | | | |
| | b Less: cost or other basis & sales exps. | 11,551,190 | | | | |
| | c Gain or (loss) | 1,045,263 | 1,227,841 | | | |
| | d Net gain or (loss) | | 2,273,104 | 1,045,263 | 1,227,841 | |
| | 8a Gross income from fundraising events (not including \$ 18,121 of contributions reported on line 1c). See Part IV, line 18 | a | 45,630 | | | |
| | | b Less: direct expenses | 49,033 | | | |
| c Net income or (loss) from fundraising events | | | -3,403 | | -3,403 | |
| 9a Gross income from gaming activities. See Part IV, line 19 | a | | | | | |
| | b Less: direct expenses | | | | | |
| | c Net income or (loss) from gaming activities | | | | | |
| 10a Gross sales of inventory, less returns and allowances | a | | | | | |
| | b Less: cost of goods sold | | | | | |
| | c Net income or (loss) from sales of inventory | | | | | |
| Miscellaneous Revenue | | Busn. Code | | | | |
| 11a HARBERT US REAL ESTATE FUND V | 531310 | 120,543 | | 120,543 | | |
| b OTHER INCOME | | 53,943 | | | 53,943 | |
| c FUND MANAGEMENT FEE | | 35,904 | | | 35,904 | |
| d All other revenue JCR Capital UBTI | | ,803 | | 18,803 | | |
| e Total. Add lines | | ,193 | | | | |
| 12 Total revenue. See instructions. | | 5,902,686 | 1,045,263 | 139,346 | 2,418,063 | |

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 | 2,393,721 | 2,393,721 | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 227,834 | 227,834 | | |
| 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 | 273,878 | 144,609 | 85,450 | 43,819 |
| 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 | 391,528 | 70,590 | 181,883 | 139,055 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 17,694 | 5,308 | 7,267 | 5,119 |
| 9 Other employee benefits | 53,679 | 1,049 | 28,318 | 24,312 |
| 10 Payroll taxes | 46,040 | 13,638 | 18,245 | 14,157 |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | 4,858 | | 4,858 | |
| c Accounting | 19,000 | | 19,000 | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 7 | | | | |
| f Investment management fees | 329,290 | | 329,290 | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | 850 | 850 | | |
| 12 Advertising and promotion | 47,476 | 38,949 | | 8,527 |
| 13 Office expenses | 17,807 | 5,343 | 7,313 | 5,151 |
| 14 Information technology | 35,568 | 11,409 | 14,174 | 9,985 |
| 15 Royalties | | | | |
| 16 Occupancy | 29,007 | 8,702 | 11,914 | 8,391 |
| 17 Travel | 11,244 | 3,373 | 4,618 | 3,253 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 4,748 | 4,748 | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 58,570 | 17,571 | 24,055 | 16,944 |
| 23 Insurance | 6,870 | 2,061 | 2,821 | 1,988 |
| 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 | 26,135 | 3,744 | 16,383 | 6,008 |
| b FUND PROJECTS | 25,614 | 25,614 | | |
| c DUES & MEMBERSHIPS | 8,756 | 2,515 | 3,662 | 2,579 |
| d | | | | |
| e All other expenses | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 4,030,167 | 2,981,628 | 759,251 | 289,288 |
| 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 SheetCheck 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 | 412,968 | 1 | 574,408 |
| | 2 | Savings and temporary cash investments | 1,654,838 | 2 | 1,634,761 |
| | 3 | Pledges and grants receivable, net | 1,739,933 | 3 | 6,802,605 |
| | 4 | Accounts receivable, net | 115,757 | 4 | 78,561 |
| | 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 | 10,301 | 9 | 5,280 |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 1,353,316 | | |
| | b | Less: accumulated depreciation | 10b 169,113 | 10c | 1,184,203 |
| | 11 | Investments—publicly traded securities | 53,278,541 | 11 | 61,456,150 |
| | 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 | 54,521 | 15 | 51,239 |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | 58,496,470 | 16 | 71,787,207 | |
| Liabilities | 17 | Accounts payable and accrued expenses | 164,287 | 17 | 174,880 |
| | 18 | Grants payable | 34,500 | 18 | 132,080 |
| | 19 | Deferred revenue | | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | 3,856,258 | 21 | 11,610,058 |
| | 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 | 581,583 |
| | 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 | 56,686 | 25 | |
| | 26 | Total liabilities. Add lines 17 through 25 | 4,111,731 | 26 | 12,498,601 |
| 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 | 6,127,987 | 27 | 6,402,919 |
| | 28 | Temporarily restricted net assets | 48,256,752 | 28 | 52,885,687 |
| | 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 | 54,384,739 | 33 | 59,288,606 | |
| 34 | Total liabilities and net assets/fund balances | 58,496,470 | 34 | 71,787,207 | |

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 | 5,902,686 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 4,030,167 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 1,872,519 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 54,384,739 |
| 5 | Net unrealized gains (losses) on investments | 5 | 3,011,343 |
| 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 | 20,005 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 59,288,606 |

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. | | |

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) MICHAEL WENDLING | 0.50 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | 0 | 0 | 0 | |
| (21) RANDY D. MAIERS | 40.00 | | | | | | | | | |
| PRESIDENT | 0.00 | | | X | | | 225,657 | 0 | 40,424 | |
| (22) HAROLD BURNS | 1.00 | | | | | | | | | |
| MEMBER AT LARGE | 0.00 | | | X | | | 0 | 0 | 0 | |
| (23) MICHAEL CANSFIELD | 1.00 | | | | | | | | | |
| CHAIRMAN | 0.00 | | | X | | | 0 | 0 | 0 | |
| (24) DR. RANDA JUNDI-SAMMAN | 1.00 | | | | | | | | | |
| SECRETARY | 0.00 | | | X | | | 0 | 0 | 0 | |
| (25) PATRICIA MANLEY | 1.00 | | | | | | | | | |
| MEMBER AT LARGE | 0.00 | | | X | | | 0 | 0 | 0 | |
| (26) DR BASSAM NASR | 1.00 | | | | | | | | | |
| VICE CHAIR | 0.00 | | | X | | | 0 | 0 | 0 | |
| (27) DONNA M. NIESTER | 2.00 | | | | | | | | | |
| IMMEDIATE PAST CHAIR | 0.00 | | | X | | | 0 | 0 | 0 | |
| 1b Sub-total | | | | | | | 225,657 | | 40,424 | |
| 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

| | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | 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? <i>If "Yes," complete Schedule J for such individual</i> | 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? <i>If "Yes," complete Schedule J for such person</i> | 5 | |

Section B. Independent Contractors

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

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

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

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (28) FRANK WILLIAM SCHWARZ III TREASURER | 1.00 0.00 | | | X | | | | 0 | 0 | 0 |
| 1b Sub-total | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | | | |

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

| | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | |
| 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? <i>If "Yes," complete Schedule J for such individual</i> | | |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | | |

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2017

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**

Open to Public Inspection

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

| | |
|---|---|
| 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 12, 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - 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 1–10 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) ▶ | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|--|-----------|-----------|-----------|-----------|-----------|------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 7,911,318 | 4,367,938 | 5,771,268 | 4,189,127 | 2,300,014 | 24,539,665 |
| 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 | 7,911,318 | 4,367,938 | 5,771,268 | 4,189,127 | 2,300,014 | 24,539,665 |
| 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. | | | | | | 24,539,665 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|--|-----------|-----------|-----------|-----------|-----------|------------|
| 7 Amounts from line 4 | 7,911,318 | 4,367,938 | 5,771,268 | 4,189,127 | 2,300,014 | 24,539,665 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 601,953 | 823,535 | 1,092,543 | 1,335,285 | 1,103,778 | 4,957,094 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | 48,768 | 18,722 | 51,432 | 139,346 | 258,268 |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 45,930 | 51,173 | 46,125 | 25,487 | 89,847 | 258,562 |
| 11 Total support. Add lines 7 through 10 | | | | | | 30,013,589 |

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 2017 (line 6, column (f) divided by line 11, column (f)) | 14 | 81.76% |
| 15 Public support percentage from 2016 Schedule A, Part II, line 14 | 15 | 82.99% |

16a 33 1/3% support test—2017. 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—2016. 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—2017. 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—2016. 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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (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 <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|---|
| 15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage for 2016 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2016 Schedule A, Part III, line 17 | 18 | % |

- 19a 33 1/3% support tests—2017.** 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—2016.** 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 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d 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? <i>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.</i> | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i> | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i> | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i> | | |
| c 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)? <i>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.</i> | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i> | | |
| b 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? | | |
| c 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? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 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))? <i>If "Yes," provide detail in Part VI.</i> | | |
| b 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? <i>If "Yes," provide detail in Part VI.</i> | | |
| c 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? <i>If "Yes," provide detail in Part VI.</i> | | |
| 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)? <i>If "Yes," answer 10b below.</i> | | |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

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** The organization satisfied the Activities Test. Complete **line 2** below.
- b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** 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.

| | Yes | No |
|---|-----|----|
| 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 (explain in Part VI). **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 2017 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-2017 | (iii) Distributable Amount for 2017 |
|--|-------------------------------------|---|--|
| 1 Distributable amount for 2017 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2017: | | | |
| a | | | |
| b From 2013 | | | |
| c From 2014 | | | |
| d From 2015 | | | |
| e From 2016 | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2017 distributable amount | | | |
| i Carryover from 2012 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 Distributions for 2017 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2017 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions. | | | |
| 6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions. | | | |
| 7 Excess distributions carryover to 2018. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2013 | | | |
| b Excess from 2014 | | | |
| c Excess from 2015 | | | |
| d Excess from 2016 | | | |
| e Excess from 2017 | | | |

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 | \$ | 105,390 |
| PROJECT MGMT FEES | \$ | 71,842 |
| CGA RESIDUAL INCOME | \$ | 40,275 |
| CASUALTY FLOOD INSURANCE PROCEEDS | \$ | 19,667 |
| FARMERS MARKET | \$ | 7,056 |
| LIFE INSURANCE PROCEEDS | \$ | 4,000 |
| MISC INCOME - MARKETING | \$ | 3,750 |
| EVENT VENDOR FEE REVENUE | \$ | 2,500 |
| CONFERENCE ROOM USAGE | \$ | 2,200 |
| OTHER INCOME | \$ | 1,882 |

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

Political Campaign and Lobbying Activities

OMB No. 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2017

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

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

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$
- 3 Volunteer hours for political campaign activities (see instructions)

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0-. | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-. |
|----------|-------------|---------|---|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

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

Schedule C (Form 990 or 990-EZ) 2017

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | (a) Filing organization's totals | (b) Affiliated group totals | | | | | | | | | | | | |
|--|--|--|--------------------|-------------------------------|---|--|---|--|--|---|-------------------|--------------|--|--|
| 1a Total lobbying expenditures to influence public opinion (grass roots lobbying) | | | | | | | | | | | | | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | | | | | | | | | | | | | |
| c Total lobbying expenditures (add lines 1a and 1b) | | | | | | | | | | | | | | |
| d Other exempt purpose expenditures | | | | | | | | | | | | | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | | | | | | | | | | | | | | |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns. | | | | | | | | | | | | | | |
| <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table> | If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | Not over \$500,000 | 20% of the amount on line 1e. | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | Over \$17,000,000 | \$1,000,000. | | |
| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | | | | | | | | | | | | | |
| Not over \$500,000 | 20% of the amount on line 1e. | | | | | | | | | | | | | |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | | | | | | | | | | | | | |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | | | | | | | | | | | | | |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | | | | | | | | | | | | | |
| Over \$17,000,000 | \$1,000,000. | | | | | | | | | | | | | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | | | | | | | | | | | | | | |
| h Subtract line 1g from line 1a. If zero or less, enter -0- | | | | | | | | | | | | | | |
| i Subtract line 1f from line 1c. If zero or less, enter -0- | | | | | | | | | | | | | | |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | |

4-Year Averaging Period Under section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the separate instructions for lines 2a through 2f.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|--|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) Total |
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column (e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

| | (a) | | (b) |
|--|-----|----|----------|
| | Yes | No | Amount |
| 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: | | | |
| a Volunteers? | | X | |
| b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | | X | |
| c Media advertisements? | | X | |
| d Mailings to members, legislators, or the public? | X | | 9 |
| e Publications, or published or broadcast statements? | | X | |
| f Grants to other organizations for lobbying purposes? | | X | |
| g Direct contact with legislators, their staffs, government officials, or a legislative body? | X | | |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | X | |
| i Other activities? | | X | |
| j Total. Add lines 1c through 1i | | | 9 |
| 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | X | |
| b If "Yes," enter the amount of any tax incurred under section 4912 | | | |
| c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

| | Yes | No |
|--|-----|----|
| 1 Were substantially all (90% or more) dues received nondeductible by members? | | |
| 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? | | |
| 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? | | |

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

| | | |
|---|-----------|--|
| 1 Dues, assessments and similar amounts from members | 1 | |
| 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). | | |
| a Current year | 2a | |
| b Carryover from last year | 2b | |
| c Total | 2c | |
| 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | |
| 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 | |
| 5 Taxable amount of lobbying and political expenditures (see instructions) | 5 | |

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE C, PART IV, ADDITIONAL INFORMATION

IN MID-2017, A LEGISLATIVE BILL WAS INTRODUCED TO PROTECT, PRESERVE AND ENHANCE CHARITABLE GIVING THROUGHOUT THE COUNTRY. THIS NEW BILL, CHARITIES HELPING AMERICANS REGULARLY THROUGH THE YEAR REFERRED TO AS THE "CHARITY ACT" WOULD EXPAND THE IRS CHARITABLE ROLLOVER TO ALLOW DISTRIBUTIONS TO DONOR ADVISED FUNDS (DAFS) AND PERHAPS, EVEN MORE IMPACTFUL, LAY THE

Part IV Supplemental Information (continued)

GROUNDWORK TO PROTECT CHARITABLE GIVING AND NOT DIMINISH CHARITABLE DEDUCTIONS DURING COMPREHENSIVE TAX REFORM EFFORTS. RECOGNIZING THE POTENTIAL IMPACT OF THIS BILL ON CHARITABLE GIVING IN OUR COMMUNITIES, OUR FOUNDATION STAFF CONTACTED OUR LEGISLATORS' OFFICES AND ENCOURAGED THEIR SUPPORT AND CO-SPONSORSHIP OF THIS BILL.

ADDITIONALLY, IN A GRASSROOTS EFFORT TO GET THIS BILL PASSED, FOUNDATION STAFF FURTHER DISTRIBUTED AN E-MAIL COMMUNICATION TO APPROXIMATELY 160 PROFESSIONAL ADVISORS (CPA'S, ATTORNEYS AND FINANCIAL ADVISORS) IN OUR AREA. THIS COMMUNICATION, CONDUCTED THROUGH OUR WAYWARD WILD ACCOUNT AT A COST OF \$9, PROVIDED THE NAMES AND CONTACT INFORMATION FOR TWO OF OUR SENATORS AND URGED THESE PROFESSIONAL ADVIOSRS (AND THEIR CLIENTS - OUR CURRENT AND POTENTIAL DONORS) TO REACH OUT TO THESE LEGISLATORS AND ASK THEM TO CO-SPONSOR THE BILL AND EMPOWER THIS IMPORTANT WORK IMPACTING CHARITABLE GIVING. UNFORTUNATELY, THIS BILL WAS NOT SUCCESSFULLY PASSED INTO LAW.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

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 compliance questions.

Part II Conservation Easements.

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

Form with multiple sections: 1 Purpose(s) of conservation easements, 2 Conservation contribution details, 3-8 Monitoring and enforcement questions, 9 Reporting requirements.

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.

Form with sections 1a-1b and 2a-2b detailing reporting requirements for art and historical treasures.

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

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

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 52,487,781 | 47,142,286 | 44,352,943 | 40,509,225 | 30,354,311 |
| b Contributions | 1,925,976 | 3,651,262 | 4,644,968 | 3,922,135 | 7,530,770 |
| c Net investment earnings, gains, and losses | 6,291,323 | 4,060,689 | 553,228 | 2,517,506 | 5,957,055 |
| d Grants or scholarships | 3,050,289 | -2,044,387 | -2,167,895 | -2,359,104 | -2,908,421 |
| e Other expenditures for facilities and programs | -318,705 | -322,068 | -240,958 | -236,819 | -424,490 |
| f Administrative expenses | | | | | |
| g End of year balance | 57,336,086 | 52,487,781 | 47,142,286 | 44,352,943 | 40,509,225 |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **▶ 7.76 %**
 - b** Permanent endowment **▶ %**
 - c** Temporarily restricted endowment **▶ 92.24 %**
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|------------------------------------|--------------------------|-------------------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 85,000 | | 85,000 |
| b Buildings | | 1,094,312 | 82,803 | 1,011,509 |
| c Leasehold improvements | | | | |
| d Equipment | | 162,016 | 84,312 | 77,704 |
| e Other | | 11,988 | 1,998 | 9,990 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 1,184,203 |

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.) ▶ | | |

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.) ▶ | | |

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.) ▶ | |

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) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | | |

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 | 8,584,739 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains (losses) on investments | 2a | 3,011,343 | |
| b | Donated services and use of facilities | 2b | | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | | |
| e | Add lines 2a through 2d | | 2e | 3,011,343 |
| 3 | Subtract line 2e from line 1 | | 3 | 5,573,396 |
| 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 | 329,290 | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | | 4c | 329,290 |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | 5,902,686 |

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 | 3,680,872 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| a | Donated services and use of facilities | 2a | | |
| b | Prior year adjustments | 2b | | |
| c | Other losses | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | -20,005 | |
| e | Add lines 2a through 2d | | 2e | -20,005 |
| 3 | Subtract line 2e from line 1 | | 3 | 3,700,877 |
| 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 | 329,290 | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | | 4c | 329,290 |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 | 4,030,167 |

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 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

PRIOR YR GRANTS REFUNDED **\$ -20,005**

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

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2017

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

▶ Go to www.irs.gov/Form990 for the latest instructions.

Name of the organization

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of non-government grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| | (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|--------------------|---|---------------|--|----|-----------------------------------|---|---|
| | | | Yes | No | | | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| Total | | | | | ▶ | | |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

.....

.....

.....

.....

.....

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events |
|--|---|---------------------------------|-----------------------|-------------------------------|---------------------------------|
| | | <u>SANDFEST</u> (event type) | _____ (event type) | <u>NONE</u> (total number) | (add col. (a) through col. (c)) |
| Revenue | 1 Gross receipts | 63,751 | | | 63,751 |
| | 2 Less: Contributions | 18,121 | | | 18,121 |
| | 3 Gross income (line 1 minus line 2) | 45,630 | | | 45,630 |
| Direct Expenses | 4 Cash prizes | 1,500 | | | 1,500 |
| | 5 Noncash prizes | 199 | | | 199 |
| | 6 Rent/facility costs | 3,308 | | | 3,308 |
| | 7 Food and beverages | 2,464 | | | 2,464 |
| | 8 Entertainment | 3,100 | | | 3,100 |
| | 9 Other direct expenses | 38,462 | | | 38,462 |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) | | | | 49,033 |
| 11 Net income summary. Subtract line 10 from line 3, column (d) | | | | -3,403 | |

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|---|--------------------------------------|---|---|---|--|
| | | Yes % No | Yes % No | Yes % No | |
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | <input type="checkbox"/> Yes % <input type="checkbox"/> No | <input type="checkbox"/> Yes % <input type="checkbox"/> No | <input type="checkbox"/> Yes % <input type="checkbox"/> No | |
| 7 Direct expense summary. Add lines 2 through 5 in column (d) | | | | | |
| 8 Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | | |

9 Enter the state(s) in which the organization conducts gaming activities: _____
a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
b If "Yes," explain: _____

**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.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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 noncash assistance | (h) Purpose of grant or assistance |
|-----|---|------------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) | ALGONAC COMMUNITY SCHOOLS 1216 ST. CLAIR BLVD. ALGONAC MI 48001 | 38-6003526 | GOV | 18,440 | | | | LEARNING PROGRAMS |
| (2) | ALGONAC LIONS CHARITIES, INC P.O. BOX 274 ALGONAC MI 48001 | 32-0104818 | 3 | 14,000 | | | | GENERAL SUPPORT |
| (3) | BLUE WATER COUNCIL BOY SCOUTS 924 7TH STREET PORT HURON MI 48060 | 45-4003240 | 3 | 5,746 | | | | GENERAL SUPPORT |
| (4) | BLUE WATER LAND FUND, INC. 500 WATER STREET PORT HURON MI 48060 | 45-2908074 | 3 | 126,026 | | | | GENERAL SUPPORT |
| (5) | BLUE WATER SAFE HORIZONS P.O. BOX 610247 PORT HURON MI 48060 | 38-2234145 | 3 | 15,830 | | | | GENERAL SUPPORT |
| (6) | BRIDGE BUILDERS COUNSELING, INC 1220 6TH STREET PORT HURON MI 48060 | 38-3154458 | 3 | 13,500 | | | | GENERAL OPERATIONS |
| (7) | CAMAS VALLEY CHRISTIAN FELLOWSHIP PO BOX 41 CAMAS VALLEY OR 97416 | 93-1226883 | 3 | 33,681 | | | | GENERAL SUPPORT |
| (8) | CAPAC FRIENDS OF THE LIBRARY 111 MAIN STREET CAPAC MI 48014 | 35-2503920 | 3 | 40,500 | | | | LIBRARY RENOVATIONS |
| (9) | CITY OF PORT HURON 100 MCMORRAN BLVD PORT HURON MI 48060 | 38-6004727 | GOV | 89,356 | | | | COMM PROG/IMPROVMNTS |

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ **45**
- 3 Enter total number of other organizations listed in the line 1 table ▶ **6**

**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.
▶ Attach to Form 990.

OMB No. 1545-0047

2017**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service▶ Go to www.irs.gov/Form990 for the latest information.

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 noncash assistance | (h) Purpose of grant or assistance |
|-----|--|------------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) | CITY OF ST. CLAIR 547 N. CARNEY ST. CLAIR MI 48079 | 38-6004590 | GOV | 115,122 | | | | COMM PROG/IMPROVMTS |
| (2) | COMMUNITY RENAISSANCE FUND 500 WATER STREET PORT HURON MI 48060 | 20-1649237 | 3 | 106,683 | | | | SUPPORT OPERATIONS |
| (3) | COUNCIL ON AGING, SERVING SCC 600 GRAND RIVER AVENUE PORT HURON MI 48060 | 38-1876251 | 3 | 22,509 | | | | GENERAL SUPPORT |
| (4) | DEPARTMENT OF HUMAN SERVICES 220 FORT STREET PORT HURON MI 48060 | 38-6000134 | GOV | 6,090 | | | | GENERAL SUPPORT |
| (5) | EAST CHINA SCHOOL DISTRICT 1585 MEISNER ROAD EAST CHINA MI 48054 | 38-6003547 | GOV | 753,979 | | | | PROG/TENNIS COURTS |
| (6) | ECONOMIC DEVELOPMENT ALLIANCE 735 ERIE STREET, SUITE 250 PORT HURON MI 48060 | 38-1410034 | 3 | 27,500 | | | | TECHNOLOGY PROGRAMS |
| (7) | ENTER STAGE RIGHT 647 NEW HAMPSHIRE AVE MARYSVILLE MI 48040 | 26-3508229 | 3 | 15,100 | | | | COMMUNITY THEATER |
| (8) | FIRST CONGREGATIONAL CHURCH UCC 300 ADAMS STREET ST CLAIR MI 48079 | 38-2133665 | 3 | 54,593 | | | | GENERAL SUPPORT |
| (9) | FOOD BANK OF EASTERN MICHIGAN 2312 LAPEER ROAD FLINT MI 48503 | 38-2379678 | 3 | 31,872 | | | | FRIDAY FOOD PROGRAMS |

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

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

Schedule I (Form 990) (2017)

**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.
▶ Attach to Form 990.
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OMB No. 1545-0047

2017

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Department of the Treasury
Internal Revenue Service

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 noncash assistance | (h) Purpose of grant or assistance |
|-----|---|------------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) | GRAND VALLEY STATE UNIVERSITY JOHNSON CENTER ALLENDALE MI 49401 | 38-1684280 | | 5,371 | | | | NP LECTURE SERIES |
| (2) | HARBOR IMPACT MINISTRIES 1963 ALLEN ROAD KIMBALL MI 48074 | 38-2393332 | X | 8,400 | | | | FOOD |
| (3) | HOLY CROSS SCHOOL OF MARINE CITY 618 S. WATER STREET MARINE CITY MI 48039 | 37-1542098 | 3 | 13,750 | | | | GENERAL SUPPORT |
| (4) | IMMANUEL LUTHERAN CHURCH 415 N. NINTH STREET ST CLAIR MI 48079 | 38-6175650 | | 10,000 | | | | BACKPACK PROGRAM |
| (5) | INTERNATIONAL SYMPHONY ORCHESTRA PO BOX 610242 PORT HURON MI 48061-0242 | 23-7035763 | 3 | 22,464 | | | | OPERATING SUPPORT |
| (6) | KIDS IN DISTRESS SERVICES 1114 SOUTH SEVENTH STREET ST. CLAIR MI 48079 | 81-0561072 | 3 | 11,100 | | | | OPERATING SUPPORT |
| (7) | LEXINGTON ARTS COUNCIL P.O. BOX 434 LEXINGTON MI 48450 | 38-3614175 | 3 | 15,000 | | | | BACH FESTIVAL |
| (8) | LIONS VISUALLY IMPAIRED YOUTH CAMP 3409 N FIVE LAKES ROAD LAPEER MI 48446 | 38-2996775 | 3 | 6,000 | | | | SUMMER YOUTH PROGRAM |
| (9) | LITERACY AND BEYOND, INC. 3110 GOULDEN STREET PORT HURON MI 48060 | 26-2827004 | 3 | 27,715 | | | | READING PROGRAMS |

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

**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.
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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.

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|-----|--|------------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) | MARINE CITY SCHOLARSHIP FOUNDATION PO BOX 541 MARINE CITY MI 48039 | 38-2591111 | 3 | 13,107 | | | | SCHOLARSHIP SUPPORT |
| (2) | MARWOOD MANOR NURSING HOME PO BOX 5011, 1300 BEARD ST PORT HURON MI 48060 | 38-2683251 | 3 | 9,151 | | | | GENERAL OPERATIONS |
| (3) | MARYSVILLE PUBLIC SCHOOLS 495 E HURON BLVD MARYSVILLE MI 48040 | 38-6003589 | | 12,406 | | | | STUDENT PROGRAMS |
| (4) | MCLAREN P.H. HOSPITAL FOUNDATION 1201 STONE STREET, SUITE 11 PORT HURON MI 48060 | 38-2777750 | 3 | 13,139 | | | | SUPPORT |
| (5) | MID CITY NUTRITION 805 CHESTNUT STREET PORT HURON MI 48060 | 38-3934612 | 3 | 34,800 | | | | GENERAL SUPPORT |
| (6) | LAKE HURON FOUNDATION 2601 ELECTRIC AVENUE PORT HURON MI 48060 | 20-8065139 | 3 | 32,726 | | | | GENERAL SUPPORT |
| (7) | PACIFIC CASCADE COMMUNICATIONS P.O. BOX 1598 WINSTON OR 97496 | 94-1693833 | | 8,000 | | | | GENERAL SUPPORT |
| (8) | PORT HURON AREA SCHOOL DISTRICT P.O. BOX 615013 PORT HURON MI 48060 | 38-6003498 | GOV | 15,444 | | | | EDUCATION PROGRAMS |
| (9) | PH & DETROIT RAILROAD HIST SOCIETY 3114 STRAWBERRY LANE PORT HURON MI 48060 | 26-3372116 | 3 | 9,400 | | | | OPERATING SUPPORT |

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

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Schedule I (Form 990) (2017)

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
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Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
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Internal Revenue Service

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.

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|-----|---|------------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) | PORT HURON MUSEUM OF ARTS AND 1115 SIXTH STREET PORT HURON MI 48060 | 38-1864312 | 3 | 116,715 | | | | GENERAL SUPPORT |
| (2) | PORT HURON MUSICALE 4410 ATKINS ROAD PORT HURON MI 48060 | 38-2465040 | 3 | 6,091 | | | | GENERAL SUPPORT |
| (3) | RIVERBANK YOUTH THEATRE 420 SOUTH WATER STREET #238 PORT HURON MI 48060 | 47-4694944 | 3 | 30,000 | | | | GENERAL SUPPORT |
| (4) | SACRED HEART MAJOR SEMINARY 2701 CHICAGO BLVD DETROIT MI 48206-1799 | 38-1358214 | 3 | 13,750 | | | | SCHOLARSHIP SUPPORT |
| (5) | SALVATION ARMY - PORT HURON CORPS 2000 COURT STREET PORT HURON MI 48060 | 38-1370971 | 3 | 17,508 | | | | GENERAL SUPPORT |
| (6) | SONS OUTREACH 2015 NERN STREET, UNIT 89 PORT HURON MI 48060 | 38-3090778 | 3 | 8,115 | | | | GENERAL SUPPORT |
| (7) | SPECIAL DREAMS FARM P O BOX 741 NEW BALTIMORE MI 48047 | 81-0661609 | 3 | 15,000 | | | | TRAINING PROGRAMS |
| (8) | ST. CLAIR ART ASSOCIATION 201 N. RIVERSIDE AVENUE ST CLAIR MI 48079 | 23-7165977 | 3 | 15,000 | | | | PROGRAM SUPPORT |
| (9) | ST. CLAIR COUNTY 200 GRAND RIVER SUITE 201 PORT HURON MI 48060 | 38-6006420 | GOVT | 78,799 | | | | PROG/IMPROVEMENTS |

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

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Schedule I (Form 990) (2017)

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
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Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
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Department of the Treasury
Internal Revenue Service

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 noncash assistance | (h) Purpose of grant or assistance |
|-----|---|------------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) | ST. CLAIR COUNTY RESA 429 RANGE ROAD MARYSVILLE MI 48040 | 38-1709221 | GOV | 77,000 | | | | EDUCATIONAL PROGRAMS |
| (2) | ST. VINCENT DE PAUL 415 N SIXTH STREET ST CLAIR MI 48079 | 38-1359592 | 3 | 44,879 | | | | PROGRAM SUPPORT |
| (3) | STUDIO 1219 1219 MILITARY ST PORT HURON MI 48060 | 27-2031240 | 3 | 6,219 | | | | SUPPORT ARTS |
| (4) | THE HARBOR 929 PINE STREET PORT HURON MI 48060 | 38-1948056 | | 21,100 | | | | IMPROVEMENTS/SUPPORT |
| (5) | TOUCHSTONE SERVICES INC. 512 QUAY STREET PORT HURON MI 48060 | 38-3302125 | | 5,200 | | | | GENERAL SUPPORT |
| (6) | UNITED WAY OF ST. CLAIR COUNTY 1723 MILITARY STREET PORT HURON MI 48060 | 38-1357996 | 3 | 42,255 | | | | GENERAL SUPPORT |
| (7) | VISITING NURSES ASSOCIATION 1430 MILITARY STREET, SUITE A PORT HURON MI 48060 | 38-2667827 | 3 | 6,050 | | | | GENERAL SUPPORT |
| (8) | YALE PUBLIC SCHOOLS 198 SCHOOL DRIVE YALE MI 48097 | 38-6003506 | GOV | 8,350 | | | | EDUCATION PROGRAMS |
| (9) | YMCA OF THE BLUE WATER AREA 1525 THIRD STREET PORT HURON MI 48060 | 38-1358417 | 3 | 8,000 | | | | PROGRAM SUPPORT |

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

SCHEDULE J
(Form 990)

Compensation Information

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

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

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2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132

Part I Questions Regarding Compensation

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

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

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

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

3 Indicate which, if any, of the following the filing organization 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.

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

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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:

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

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

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

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

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

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 aren't 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) | 187,959 | 18,000 | 19,698 | 10,960 | 29,464 | 266,081 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 7,500 |
| 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) | | | | | | | |

Part III Supplemental Information

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

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

| | SEVERANCE | NONQUALIFIED | EQUITY-BASED |
|-----------------|-----------|--------------|--------------|
| RANDY D. MAIERS | 0 | 11,822 | 0 |

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2017

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for the latest information.

| | |
|---|---|
| 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 | 6 | 1,205,616 | FMV |
| 10 Securities — Closely held stock | | | | |
| 11 Securities — Partnership, LLC, or trust interests | | | | |
| 12 Securities — Miscellaneous | | | | |
| 13 Qualified conservation contribution — Historic structures | | | | |
| 14 Qualified conservation contribution — Other | | | | |
| 15 Real estate — Residential | | | | |
| 16 Real estate — Commercial | | | | |
| 17 Real estate — Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶() | | | | |
| 26 Other ▶() | | | | |
| 27 Other ▶() | | | | |
| 28 Other ▶() | | | | |

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

| | | Yes | No |
|---|------------|----------|----------|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? | 30a | | 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 nonstandard contributions? | 31 | X | |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | 32a | | X |
| b If "Yes," describe in Part II. | | | |
| 33 If the organization didn't 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**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017**Open to Public
Inspection**

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

FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS**RASHA DEMASHKIEH****RANDA JUNDI-SAMMAN****TRUSTEE****TRUSTEE****FAMILY RELATIONSHIP****HALE WALKER****MICHAEL CANSFIELD****TRUSTEE****TRUSTEE****BUSINESS RELATIONSHIP****CHARLES G KELLY****JANEL MOSSETT****TRUSTEE****TRUSTEE****BUSINESS RELATIONSHIP****WILLIAM G OLDFORD****TIMOTHY WARD****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

Name of the organization

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TRUSTEES ENGAGE THE SERVICES OF AN INDEPENDENT AUDITING FIRM TO PERFORM AN AUDIT OF ITS FINANCIAL RECORDS AND ISSUE AUDITED CONSOLIDATED FINANCIAL STATEMENTS FOR THE CALENDAR YEAR. ADDITIONALLY, AS PART OF THE ENGAGEMENT, THE AUDITING FIRM IS HIRED TO DRAFT THE ANNUAL FORM 990 FOR THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY AND ITS SUPPORTING ORGANIZATIONS, THE COMMUNITY RENAISSANCE FUND AND BLUE WATER LAND FUND, INC.; HOWEVER, THE COMMUNITY FOUNDATION STAFF ARE SIGNIFICANTLY INVOLVED IN THIS PROCESS.

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

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

SUBSEQUENTLY, THE CONSOLIDATED AUDIT REPORT IS PRESENTED TO AND REVIEWED BY THE FOUNDATION'S BOARD OF TRUSTEES AT ITS SECOND QUARTERLY MEETING.

DUE TO THE TIMING ASSOCIATED WITH THE AFOREMENTIONED LEVELS OF REVIEW OVER THE AUDIT REPORT, AN AUTOMATIC EXTENSION FOR FILING THE FORM 990 AND 990T (FROM THE INITIAL MAY 15 DEADLINE) IS TYPICALLY REQUIRED. AFTER THE FINAL CONSOLIDATED FINANCIAL STATEMENTS HAVE BEEN ISSUED, THE FORM 990'S FOR ALL THREE COMPANIES ARE DRAFTED BY THE INDEPENDENT AUDIT FIRM AND ITS DIRECTOR OF TAX, 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

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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 REVIEW PRIOR TO FILING. FOR THE SAKE OF TRANSPARENCY AND TIME-RELEVANCE, IT IS THE GOAL OF THE FOUNDATION MANAGEMENT TO FILE THE FORM 990'S 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.

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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 MEETS COUNCIL ON FOUNDATIONS' NATIONAL STANDARDS FOR COMMUNITY FOUNDATION ACCREDITATION.

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
- C.) HAVE AGREED TO COMPLY WITH THE POLICY, INCLUDING DISCLOSURE OF EXISTING AND POTENTIAL CONFLICTS AS THEY ARISE; AND
- D.) UNDERSTANDS THE COMMUNITY FOUNDATION IS CHARITABLE AND IN ORDER TO MAINTAIN IT FEDERAL TAX EXEMPTION IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

FOUNDATION MANAGEMENT REVIEWS THESE CONFLICT OF INTEREST DISCLOSURES UPON RECEIPT, AND INCLUDE A SUMMARY OF BOARD CONFLICTS IN BOARD BOOKS. THE DISCLOSURE FORMS ARE MAINTAINED ON FILE.

PRIOR TO CONSIDERATION OF ANY MOTION FOR ACTION ON ITEMS OF BUSINESS DURING MEETINGS, COMMITTEE MEMBERS AND BOARD OF TRUSTEES ARE ASKED IF POTENTIAL CONFLICTS OF INTEREST EXIST. UPON DISCLOSURE OF A POTENTIAL CONFLICT, THE COMMITTEE AND BOARD MUST DETERMINE IF THE POTENTIAL CONFLICT IS DEEMED MATERIAL OR IMMATERIAL. FOR TYPICAL DISCLOSURES INVOLVING A COMMITTEE MEMBER'S OR BOARD TRUSTEE'S SERVICE WITH A NON-PROFIT ORGANIZATION BEING

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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 MAY BE 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 ARE OTHER THAN AS PREVIOUSLY REFERENCED, THE FOUNDATION'S PRESIDENT AND EXECUTIVE COMMITTEE DISCUSS THE POTENTIAL CONFLICT OF INTEREST WITH THE INDIVIDUAL INVOLVED AND ADDRESS HOW SUCH CONFLICT CAN BE HANDLED. RESOLUTION OF THE POTENTIAL CONFLICT IS GUIDED BY THE FOUNDATION'S STRONG DESIRE TO MAINTAIN ITS HIGH STANDARDS, TRANSPARENCY, AND CREDIBILITY WITH ITS DONORS, GRANTEEES, PUBLIC, AND TAXING AGENCIES.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL AN EXECUTIVE COMPENSATION COMMITTEE, APPOINTED BY THE BOARD CHAIRPERSON AND

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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.

AT THE END OF 2016, THE FOUNDATION TRANSITIONED FROM ITS EXECUTIVE DEFERRED COMPENSATION BENEFIT "TOP HAT" TO A PERFORMANCE AWARD (BONUS) SYSTEM. THE PRESIDENT/CEO WILL BE ELIGIBLE FOR ANNUAL BONUSES DEPENDENT UPON THE BOARD'S POSITIVE EVALUATION OF HIS/HER PERFORMANCE, TO BE PAID EACH JANUARY. PROVIDED THE CEO/PRESIDENT REMAINS EMPLOYED, VESTED BENEFITS UNDER THE TOP HAT PLAN WILL CONTINUE TO BE DISTRIBUTED AS STIPULATED UNDER THE PLAN AGREEMENT UNTIL ALL CLASS YEARS HAVE BEEN PAID OUT.

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

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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 THE CEO PERFORMANCE AWARD FOLLOWING A REVIEW OF HIS PERFORMANCE OVER THE PRIOR YEAR; AND
- 4) SPRING BOARD MEETING - REVIEW WAGE AND BENEFIT REPORT AND TAKE ACTION ON EXECUTIVE COMPENSATION COMMITTEE'S RECOMMENDATIONS.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
 COMPENSATION PROCESS FOR OTHER OFFICERS AND EMPLOYEES ARE DETERMINED
 PRIMARILY BY THE PRESIDENT/CEO, AND IN SOME INSTANCES INVOLVING SUBORDINATE
 STAFF, COMPENSATION MAY BE DETERMINED BY THE VICE PRESIDENT.

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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 990'S. 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 990'S, IRS FORM 990-T'S 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
- 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

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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 990'S AND FORM 990-T'S 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 990'S 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

LINES 6 AND 18 - TRUSTEE RJ RUSSELL:

THE COMMUNITY FOUNDATION'S GOVERNING DOCUMENTS APPOINTS ONE BOARD TRUSTEE POSITION TO BE FILLED BY A REPRESENTATIVE OF THE YOUTH ADVISORY COUNCIL COMMITTEE. SINCE THIS YOUTH COMMITTEE AND ITS LEADERSHIP ROLES ARE CENTERED AROUND THE TRADITIONAL SCHOOL CALENDAR, IN ANY GIVEN YEAR, TWO STUDENTS COLLECTIVELY COULD FILL THIS ROLE THROUGH THE CALENDAR YEAR. RJ RUSSELL SERVED AS TRUSTEE FOR THE FULL CALENDAR YEAR.

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

PRIOR YR GRANTS REFUNDED \$ 20,005

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2017

**Open to Public
Inspection**

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

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

**COMMUNITY FOUNDATION OF
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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 | 12A | N/A | | X |
| (2) THE BLUE WATER LAND FUND, INC. 500 WATER STREET 45-2908074 PORT HURON MI 48060 | COMM. DEV. | MI | 501C3 | 12A | 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.

| | Yes | No |
|--|----------|----------|
| 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? | | |
| 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) | BLUE WATER LAND FUND, INC. | B | 126,026 | CASH BASIS |
| (2) | THE COMMUNITY RENAISSANCE FUND | B | 106,683 | CASH BASIS |
| (3) | | | | |
| (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) | | | | | | | | | | | | | |

Federal Statements**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 AND THE ONE OPEN VACANCY), 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.

GIVEN THERE IS AN EXPECTATION OF CHARITABLE GIVING TO THE FOUNDATION FOR BOARD MEMBERS AND THE FACT THAT WE ARE THE LARGEST COMMUNITY-BASED CHARITABLE ORGANIZATION IN THE COUNTY, IT WOULD BE RARE NOT TO SEE DONATIONS BY OUR BOARD MEMBERS. THAT SAID, SINCE ALL GIFTS MADE ARE IRREVOCABLE AND ARE HANDLED IN THE SAME MANNER AS EVERY OTHER CHARITABLE GIFT RECEIVED. NO SINGLE BOARD MEMBER OR HIS/HER GIFT WOULD HAVE MINIMAL, IF ANY, SIGNIFICANT IMPACT OR INFLUENCE.

ADDITIONALLY WITHIN 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 HAS NO INVOLVEMENT OTHERWISE WITH RESPECT TO THOSE POTENTIAL RELATIONSHIPS.

FOLLOWING IS A SUMMARY OF THE BUSINESS AND/OR FAMILY RELATIONSHIPS THAT EXISTED IN 2017:

- 1) TWO TRUSTEES, WILLIAM "WILL" OLDFORD AND TIMOTHY WARD, ARE RESPECTIVELY, THE PRESIDENT AND CEO OF EASTERN MICHIGAN BANK, WITH WHOM WE MAINTAIN DEPOSIT ACCOUNTS. NOTE: TO SAFEGUARD OUR ASSETS (BY MAXIMIZING FDIC INSURANCE COVERAGE) OUR FOUNDATION MAINTAINS DEPOSIT ACCOUNTS IN ALL LOCAL FINANCIAL INSTITUTIONS. THESE ACCOUNTS MEET THE SAME REQUIREMENTS/CRITERIA OF ACCOUNTS OFFERED TO NON-PROFIT ORGANIZATIONS IN THE GENERAL PUBLIC, AND THESE TRUSTEES ARE NOT AUTHORIZED SIGNERS ON THOSE ACCOUNTS AND COULD NOT OTHERWISE CONDUCT ACTIVITY FOR THOSE ACCOUNTS.

SIMILARLY, IN THEIR ROLES AS BANK PRESIDENT OR CEO, EACH MAY HAVE BANKING RELATIONSHIPS WITH OTHER TRUSTEES/BANKS; HOWEVER, THE

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

COMMUNITY FOUNDATION HAS HAD NO INVOLVMENT OTHERWISE WITH THE RESPECTIVE BUSINESSES TO WHICH THE TRUSTEES HAVE RELATIONSHIPS.

- 2) THREE LOCAL ATTORNEYS SERVED AS TRUSTEES ON THE FOUNDATION'S BOARD IN 2017. TWO OF THE THREE ATTORNEYS ARE PART OF THE SAME LAW FIRM WITH THE THIRD AT A SEPARATE LAW FIRM---CHARLES KELLY AND JANAL MOSSETT ARE PARTNERS AT THE KELLY LAW FIRM.. DOUGLAS S. TOUMA IS A PARTNER AT TOUMA, WATSON, WHALING,COURY & CASTILLO.

ALTHOUGH THE FOUNDATION WOULD TYPICALLY ENGAGE THE SERVICES OF INDEPENDENT ATTORNEYS WHEN NECESSARY, IN THE CAPACITY OF TRUSTEE, THESE ATTORNEYS 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. AS NOTED ABOVE, NO TWO OR THREE TRUSTEES TOGETHER COULD CONTROL NOR PLACE UNDUE INFLUENCE ON ANY BUSINESS OR ACTIVITIES CONDUCTED BY THE FOUNDATION'S BOARD.

- 3) SEVERAL TRUSTEES HAVE WORKING RELATIONSHIPS WITH ANOTHER---TRUSTEES MICHAEL CANSFIELD AND HALE WALKER BOTH WORK AT MICHIGAN MUTUAL. FINALLY, TWO TRUSTEES WORK FOR THE 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 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.
- 4) ONE OF OUR OTHER TRUSTEES DENISE BROOKS, SERVES AS EXECUTIVE DIRECTOR OF THE YMCA OF THE BLUE WATER AREA, A SEPARATE NON-PROFIT ORGANIZATION WHICH MAINTAINS AN AGENCY-DESIGNATED ENDOWMENT FUND WITH THE COMMUNITY FOUNDATION AS A WAY TO ENGAGE ITS DONORS AND COMMUNITY MEMBERS ON A LONG-TERM, PLANNED GIVING BASIS.

ADDITIONALLY, THIS ORGANIZATION HAS BEEN A PAST GRANTEE AND MAY BE A CURRENT OR FUTURE GRANTEE. A FEW OTHER TRUSTEES ARE BOARD MEMBERS ON SCHOOL/COLLEGE/NON-PROFIT/COUNTY BOARDS WHOSE SCHOOLS/DEPARTMENTS/ ORGANIZATIONS MAY HAVE APPLIED FOR OR RECEIVED GRANTS IN 2017.

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

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

FOUNDATION OPERATIONS.

- 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.

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 AND ITS TWO SUPPORTING ORGANIZATIONS - THE COMMUNITY RENAISSANCE FUND, TAX ID # 20-1649237 AND THE BLUE WATER LAND FUND, INC., TAX ID 45-2908074.

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 FOUNDATION AND ITS SUPPORTING ORGANIZATIONS BASED UPON THE ASSIGNED RESPONSIBILITIES, TIME SPENT AND SPECIFIC WORK PERFORMED.

OF THE 15 FORM W-2S FILED IN 2017, EIGHT WERE FOR CORE OPERATIONAL EMPLOYEES FOR THE COMMUNITY FOUNDATION, ONE OF WHICH HAD LEFT THE FOUNDATION MID-YEAR. THE REMAINING SEVEN FORM W-2S WERE FOR EMPLOYEES WORKING ON SPECIFIC GRANT-FUNDED INITIATIVES, FIVE OF WHICH HAD BEEN SUMMER INTERN/SEASONAL POSITIONS THAT ENDED WELL IN ADVANCE OF DECEMBER 31ST. THE WAGES FOR ALL OF THESE GRANT-FUNDED INITIATIVES WERE ALL ALLOCATED TO THE CORRESPONDING PROGRAM FUNDS WITHIN THE COMMUNITY FOUNDATION.

ALTHOUGH AUDITED FINANCIAL STATEMENTS REFLECT THE CONSOLIDATION OF BOTH ORGANIZATIONS, SEPARATE FORM 990'S 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

2017

Department of the Treasury
Internal Revenue Service

For calendar year 2017 or other tax year beginning _____ and ending _____

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3). 501(c)(3) Organizations Only

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

| | | |
|--|---|---|
| <p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section</p> <p><input checked="" type="checkbox"/> 501(c) (3)</p> <p><input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)</p> <p><input type="checkbox"/> 408A <input type="checkbox"/> 530(a)</p> <p><input type="checkbox"/> 529(a)</p> | <p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.)</p> <p>COMMUNITY FOUNDATION OF ST. CLAIR COUNTY</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.</p> <p>500 WATER STREET</p> <p>City or town, state or province, country, and ZIP or foreign postal code</p> <p>PORT HURON MI 48060</p> | <p>D Employer identification number (Employees' trust, see instructions.)</p> <p>38-1872132</p> <p>E Unrelated business activity codes (See instructions.)</p> <p>531310 531310</p> |
| <p>C Book value of all assets at end of year</p> <p>71,787,207</p> | <p>F Group exemption number (See instructions.) ▶</p> <p>G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p> | |

H Describe the organization's primary unrelated business activity.

▶ **INVESTMENT IN REAL ESTATE INVESTMENT TRUST**

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

▶

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

| Part I Unrelated Trade or Business Income | | (A) Income | (B) Expenses | (C) Net |
|---|---|------------|--------------|---------|
| 1a | Gross receipts or sales | | | |
| b | Less returns and allowances | | | |
| c Balance | | 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 | 139,346 | 139,346 |
| 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 | 139,346 | 139,346 |

| 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 | | 6,537 |
| 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 | | 0 |
| 23 | Depletion | 23 | | |
| 24 | Contributions to deferred compensation plans | 24 | | |
| 25 | Employee benefit programs | 25 | | 1,967 |
| 26 | Excess exempt expenses (Schedule I) | 26 | | |
| 27 | Excess readership costs (Schedule J) | 27 | | |
| 28 | Other deductions (attach schedule) SEE STATEMENT 2 | 28 | | 7,206 |
| 29 | Total deductions. Add lines 14 through 28 | 29 | | 15,710 |
| 30 | Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 | 30 | | 123,636 |
| 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 | | 123,636 |
| 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 | | 122,636 |

Part III Tax Computation

| | | |
|--|------------|---------------|
| 35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and: | | |
| a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ | | |
| b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____ | | |
| c Income tax on the amount on line 34 | 35c | 31,078 |
| 36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) | 36 | |
| 37 Proxy tax. See instructions | 37 | |
| 38 Alternative minimum tax | 38 | |
| 39 Tax on Non-Compliant Facility Income. See instructions | 39 | |
| 40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies | 40 | 31,078 |

Part IV Tax and Payments

| | | |
|--|------------|---------------|
| 41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) | 41a | |
| b Other credits (see instructions) | 41b | |
| c General business credit. Attach Form 3800 (see instructions) | 41c | |
| d Credit for prior year minimum tax (attach Form 8801 or 8827) | 41d | |
| e Total credits. Add lines 41a through 41d | 41e | |
| 42 Subtract line 41e from line 40 | 42 | 31,078 |
| 43 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (att. sch.) | 43 | |
| 44 Total tax. Add lines 42 and 43 | 44 | 31,078 |
| 45a Payments: A 2016 overpayment credited to 2017 | 45a | 2,384 |
| b 2017 estimated tax payments | 45b | 5,491 |
| c Tax deposited with Form 8868 | 45c | 32,175 |
| d Foreign organizations: Tax paid or withheld at source (see instructions) | 45d | |
| e Backup withholding (see instructions) | 45e | |
| f Credit for small employer health insurance premiums (Attach Form 8941) | 45f | |
| g Other credits and payments: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total ▶ | 45g | |
| 46 Total payments. Add lines 45a through 45g | 46 | 40,050 |
| 47 Estimated tax penalty (see instructions). Check if Form 2220 is attached | 47 | 13 |
| 48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed | 48 | |
| 49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid | 49 | 8,959 |
| 50 Enter the amount of line 49 you want: Credited to 2018 estimated tax ▶ 8,959 Refunded ▶ | 50 | |

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

| | | |
|--|-----|----------|
| 51 At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here ▶ | Yes | No |
| | | X |
| 52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. | | X |
| 53 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ | | |

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: _____ Date: _____ 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: **08/29/18** Check if self-employed PTIN: **P00147103**

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

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

Schedule A – Cost of Goods Sold. Enter method of inventory valuation ►

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

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) ► |

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

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

| 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). |
| Total dividends-received deductions included in column 8 | | | | |

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

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

Nonexempt Controlled Organizations

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

Totals ▶

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

| 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) | | | | |
| | | Enter here and on page 1, Part I, line 9, column (A). | Enter here and on page 1, Part I, line 9, column (B). | |

Totals ▶

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) | | | | | | |
| | | 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. |

Totals ▶

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)) ▶ | | | | | | |

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 | | | | | | |
| Totals, Part II (lines 1-5) | 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 | | | ▶ |

Form **2220**

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

2017

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

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

Employer identification number
38-1872132

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

Part I Required Annual Payment

| | | |
|---|-----------|---------------|
| 1 Total tax (see instructions) | 1 | 31,078 |
| 2a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 | 2a | |
| b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method | 2b | |
| c Credit for federal tax paid on fuels (see instructions) | 2c | |
| d Total. Add lines 2a through 2c | 2d | |
| 3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation doesn't owe the penalty | 3 | 31,078 |
| 4 Enter the tax shown on the corporation's 2016 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 | 4 | 7,858 |
| 5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 | 5 | 7,858 |

Part II Reasons for Filing—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it doesn't owe a penalty. See instructions.

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

Part III Figuring the Underpayment

| | (a) | (b) | (c) | (d) | |
|--|-----------|-----------------|-----------------|-----------------|-----------------|
| 9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (<i>Form 990-PF filers:</i> Use 5th month), 6th, 9th, and 12th months of the corporation's tax year | 9 | 04/15/17 | 06/15/17 | 09/15/17 | 12/15/17 |
| 10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column | 10 | 1,965 | 1,965 | 1,965 | 1,963 |
| 11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions. <i>Complete lines 12 through 18 of one column before going to the next column.</i> | 11 | 2,384 | | 3,516 | 1,975 |
| 12 Enter amount, if any, from line 18 of the preceding column | 12 | | 419 | | 5 |
| 13 Add lines 11 and 12 | 13 | | 419 | 3,516 | 1,980 |
| 14 Add amounts on lines 16 and 17 of the preceding column | 14 | | | 1,546 | |
| 15 Subtract line 14 from line 13. If zero or less, enter -0- | 15 | 2,384 | 419 | 1,970 | 1,980 |
| 16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- | 16 | | 0 | 0 | |
| 17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 | 17 | 0 | 1,546 | 0 | 0 |
| 18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column | 18 | 419 | | 5 | |

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **2220** (2017)

Part IV Figuring the Penalty

| | (a) | (b) | (c) | (d) |
|---|-----------|----------------------|-----------|--------------|
| 19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <i>(C Corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.)</i> See instructions | 19 | SEE WORKSHEET | | |
| 20 Number of days from due date of installment on line 9 to the date shown on line 19 | 20 | | | |
| 21 Number of days on line 20 after 4/15/2017 and before 7/1/2017 | 21 | | | |
| 22 Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365}$ x 4% (0.04) | 22 | \$ | \$ | \$ |
| 23 Number of days on line 20 after 6/30/2017 and before 10/1/2017 | 23 | | | |
| 24 Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365}$ x 4% (0.04) | 24 | \$ | \$ | \$ |
| 25 Number of days on line 20 after 9/30/2017 and before 1/1/2018 | 25 | | | |
| 26 Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365}$ x 4% (0.04) | 26 | \$ | \$ | \$ |
| 27 Number of days on line 20 after 12/31/2017 and before 4/1/2018 | 27 | | | |
| 28 Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365}$ x 4% (0.04) | 28 | \$ | \$ | \$ |
| 29 Number of days on line 20 after 3/31/2018 and before 7/1/2018 | 29 | | | |
| 30 Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365}$ x % | 30 | \$ | \$ | \$ |
| 31 Number of days on line 20 after 6/30/2018 and before 10/1/2018 | 31 | | | |
| 32 Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365}$ x % | 32 | \$ | \$ | \$ |
| 33 Number of days on line 20 after 9/30/2018 and before 1/1/2019 | 33 | | | |
| 34 Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365}$ x % | 34 | \$ | \$ | \$ |
| 35 Number of days on line 20 after 12/31/2018 and before 3/16/2019 | 35 | | | |
| 36 Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{365}$ x % | 36 | \$ | \$ | \$ |
| 37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36 | 37 | \$ | \$ | \$ |
| 38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns | | | 38 | \$ 13 |

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

Form 2220 Worksheet

Form **2220**

2017

For calendar year 2017, or tax year beginning , and ending

Name

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer Identification Number

38-1872132

| | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|
| Due date of estimated payment | <u>04/15/17</u> | <u>06/15/17</u> | <u>09/15/17</u> | <u>12/15/17</u> |
| Amount of underpayment | | <u>1,546</u> | | |
| Prior year overpayment applied | <u>2,384</u> | | | |

| | 1st Payment | 2nd Payment | 3rd Payment | 4th Payment | 5th Payment |
|-------------------|-------------|-------------|-----------------|-----------------|-------------|
| Date of payment | | | <u>09/01/17</u> | <u>12/13/17</u> | |
| Amount of payment | | | <u>3,516</u> | <u>1,975</u> | |

| QTR | FROM | TO | UNDERPAYMENT | #DAYS | RATE | PENALTY |
|----------------------|---------|---------|--------------|-------|------|-----------|
| 2 | 6/15/17 | 9/01/17 | 1,546 | 78 | 4.00 | 13 |
| TOTAL PENALTY | | | | | | 13 |
| | | | | | | ===== |

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2017

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

SERVING CHARITABLE NEEDS

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 | 510,000 |
| 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 | 2,030,000 |
| 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 2016 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 don't enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 | 13 | |

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't 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 | 58,570 |

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

| | | | |
|-----------|---|--------------------------|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2017 | 17 | |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | <input type="checkbox"/> | |

Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2017 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 | 58,570 |
| 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** (2017)

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> |
|--------------------------------------|-------------------------|---|-----------------------|
| HARBERT US REAL ESTATE FUND V | \$ 120,543 | \$ | \$ 120,543 |
| JCR COMMERCIAL RE FINANCE FUN | 18,803 | | 18,803 |
| TOTAL | <u>\$ 139,346</u> | <u>\$ 0</u> | <u>\$ 139,346</u> |

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

| <u>Description</u> | <u>Amount</u> |
|-------------------------|-----------------|
| INVESTMENT ADVISOR FEES | \$ 4,806 |
| PROFESSIONAL FEES | 2,400 |
| TOTAL | <u>\$ 7,206</u> |

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

38-1872132 FORM 990-T ESTIMATES

Form **990-W**
(Worksheet)

**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**
(and on Investment Income for Private Foundations)

OMB No. 1545-0976

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/F990W for instructions and the latest information.
▶ Keep for your records. Do not send to the Internal Revenue Service.

2018

| | | | |
|-----|--|-----|---------|
| 1 | Unrelated business taxable income expected in the tax year | 1 | 122,636 |
| 2 | Tax on the amount on line 1. See instructions for tax computation | 2 | 31,078 |
| 3 | Alternative minimum tax for trusts. See instructions | 3 | |
| 4 | Total. Add lines 2 and 3 | 4 | 31,078 |
| 5 | Estimated tax credits. See instructions | 5 | |
| 6 | Subtract line 5 from line 4 | 6 | 31,078 |
| 7 | Other taxes. See instructions | 7 | |
| 8 | Total. Add lines 6 and 7 | 8 | 31,078 |
| 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 | 31,078 |
| b | Enter the tax shown on the 2017 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 | 31,078 |
| c | 2018 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 | 31,078 |

| | | (a) | (b) | (c) | (d) | |
|----|---|-----|----------|----------|----------|----------|
| 11 | Installment due dates. See instructions | 11 | 04/17/18 | 06/15/18 | 09/17/18 | 12/17/18 |
| 12 | Required installments. Enter 25% of line 10c in columns (a) through (d). But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization." | 12 | | 15,550 | 7,775 | 7,775 |
| 13 | 2017 Overpayment. See instructions | 13 | | 15,550 | 1,414 | |
| 14 | Payment due (Subtract line 13 from line 12) | 14 | | | 6,361 | 7,775 |

For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2018)

*** LINE 12 QTR 2 ESTIMATES ARE REDUCED BY AN ADDITIONAL PAYMENT**

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 | \$ 6,112 | | 14 | | | |
| TOTAL | <u>\$ 6,112</u> | | | | | |

Taxable Dividends from Securities

| <u>Description</u> | <u>Amount</u> | <u>Unrelated Business Code</u> | <u>Exclusion Code</u> | <u>Postal Code</u> | <u>Acquired after 6/30/75</u> | <u>US Obs (\$ or %)</u> |
|--------------------|---------------------|------------------------------------|---------------------------|------------------------|-----------------------------------|-----------------------------|
| INTEREST | \$ 1,097,666 | | 14 | | | |
| TOTAL | <u>\$ 1,097,666</u> | | | | | |

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 | \$ 850 | \$ 850 | \$ | \$ |
| TOTAL | <u>\$ 850</u> | <u>\$ 850</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Federal Statements**SANDFEST****Other Direct Fundraising or Gaming Expenses**

| <u>Description</u> | <u>Amount</u> |
|------------------------|------------------|
| SUPPLIES/MATERIALS | \$ 5,304 |
| ADVERTISING/SIGNAGE | 2,355 |
| STAFFING/TRAINING | 1,639 |
| SECURITY SERVICES | 2,000 |
| MARKETING MANAGEMENT | 4,000 |
| EVENT MANAGEMENT | 21,593 |
| CREDIT CARD PROCESSING | 285 |
| SALES TAX - MI | 359 |
| MERCHANDISE COSTS | 927 |
| TOTAL | <u>\$ 38,462</u> |

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

| <u>Description</u> | <u>Amount</u> |
|-------------------------|-----------------|
| INVESTMENT ADVISOR FEES | \$ 4,806 |
| PROFESSIONAL FEES | <u>2,400</u> |
| TOTAL | <u>\$ 7,206</u> |

Form **990-T**

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

OMB No. 1545-0687

2017

Department of the Treasury
Internal Revenue Service

For calendar year 2017 or other tax year beginning _____ and ending _____

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3). 501(c)(3) Organizations Only

A Check box if address changed

B Exempt under section

501(c) (**3**)

408(e) 220(e)

408A 530(a)

529(a)

Name of organization (Check box if name changed and see instructions.)

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Number, street, and room or suite no. If a P.O. box, see instructions.

500 WATER STREET

City or town, state or province, country, and ZIP or foreign postal code

PORT HURON MI 48060

D Employer identification number
(Employees' trust, see instructions.)

38-1872132

E Unrelated business activity codes
(See instructions.)

531310 | 531310

C Book value of all assets at end of year

71,787,207

F Group exemption number (See instructions.) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity.

▶ **INVESTMENT IN REAL ESTATE INVESTMENT TRUST**

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

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

| Part I Unrelated Trade or Business Income | | (A) Income | (B) Expenses | (C) Net |
|--|------------------|----------------|--------------|----------------|
| 1a Gross receipts or sales | | | | |
| b Less returns and allowances | c Balance | | | |
| 2 Cost of goods sold (Schedule A, line 7) | | | | |
| 3 Gross profit. Subtract line 2 from line 1c | | | | |
| 4a Capital gain net income (attach Schedule D) | | | | |
| b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) | | | | |
| c Capital loss deduction for trusts | | | | |
| 5 Income (loss) from partnerships and S corporations (attach statement) SEE STMT 1 | | 139,346 | | 139,346 |
| 6 Rent income (Schedule C) | | | | |
| 7 Unrelated debt-financed income (Schedule E) | | | | |
| 8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F) | | | | |
| 9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) | | | | |
| 10 Exploited exempt activity income (Schedule I) | | | | |
| 11 Advertising income (Schedule J) | | | | |
| 12 Other income (See instructions; attach schedule) | | | | |
| 13 Total. Combine lines 3 through 12 | | 139,346 | | 139,346 |

| 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 | 6,537 |
| 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 | 1,967 |
| 26 Excess exempt expenses (Schedule I) | | 26 | |
| 27 Excess readership costs (Schedule J) | | 27 | |
| 28 Other deductions (attach schedule) SEE STATEMENT 2 | | 28 | 7,206 |
| 29 Total deductions. Add lines 14 through 28 | | 29 | 15,710 |
| 30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 | | 30 | 123,636 |
| 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 | 123,636 |
| 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 | 122,636 |

Part III Tax Computation

| |
|---|
| 35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and: a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____ c Income tax on the amount on line 34 35c 31,078 |
| 36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) 36 |
| 37 Proxy tax. See instructions 37 |
| 38 Alternative minimum tax 38 |
| 39 Tax on Non-Compliant Facility Income. See instructions 39 |
| 40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies 40 31,078 |

Part IV Tax and Payments

| | |
|--|--|
| 41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 41a | |
| b Other credits (see instructions) 41b | |
| c General business credit. Attach Form 3800 (see instructions) 41c | |
| d Credit for prior year minimum tax (attach Form 8801 or 8827) 41d | |
| e Total credits. Add lines 41a through 41d 41e | |
| 42 Subtract line 41e from line 40 42 31,078 | |
| 43 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (att. sch.) 43 | |
| 44 Total tax. Add lines 42 and 43 44 31,078 | |
| 45a Payments: A 2016 overpayment credited to 2017 45a 2,384 | |
| b 2017 estimated tax payments 45b 5,491 | |
| c Tax deposited with Form 8868 45c 32,175 | |
| d Foreign organizations: Tax paid or withheld at source (see instructions) 45d | |
| e Backup withholding (see instructions) 45e | |
| f Credit for small employer health insurance premiums (Attach Form 8941) 45f | |
| g Other credits and payments: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total 45g | |
| 46 Total payments. Add lines 45a through 45g 46 40,050 | |
| 47 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/> 47 13 | |
| 48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed 48 | |
| 49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid 49 8,959 | |
| 50 Enter the amount of line 49 you want: Credited to 2018 estimated tax 8,959 Refunded 50 | |

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

| |
|--|
| 51 At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 53 Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____ |

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.

Christine I Latour **MAR 17 2018** **PRESIDENT**

Signature of officer Date Title

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

| | | | | |
|-------------------------------|---|---|-------------------------|---|
| Paid Preparer Use Only | Print/Type preparer's name CHRISTINE I LATOUR, CPA, MST | Preparer's signature <i>Christine I Latour</i> | Date 08/29/18 | Check <input type="checkbox"/> if self-employed <input type="checkbox"/> 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 A – Cost of Goods Sold. Enter method of inventory valuation ►

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

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) ► |

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

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

| 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). |
| Total dividends-received deductions included in column 8 | | | | |

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

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

Nonexempt Controlled Organizations

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

Totals ▶

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

| 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) | | | | |
| | | Enter here and on page 1, Part I, line 9, column (A). | Enter here and on page 1, Part I, line 9, column (B). | |

Totals ▶

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) | | | | | | |
| | | 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. |

Totals ▶

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)) ▶

Form **2220**

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

2017

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

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

Employer identification number
38-1872132

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

Part I Required Annual Payment

| | | |
|---|-----------|---------------|
| 1 Total tax (see instructions) | 1 | 31,078 |
| 2a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 | 2a | |
| b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method | 2b | |
| c Credit for federal tax paid on fuels (see instructions) | 2c | |
| d Total. Add lines 2a through 2c | 2d | |
| 3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation doesn't owe the penalty | 3 | 31,078 |
| 4 Enter the tax shown on the corporation's 2016 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 | 4 | 7,858 |
| 5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 | 5 | 7,858 |

Part II Reasons for Filing—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it doesn't owe a penalty. See instructions.

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

Part III Figuring the Underpayment

| | (a) | (b) | (c) | (d) | |
|--|-----------|-----------------|-----------------|-----------------|-----------------|
| 9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (<i>Form 990-PF filers:</i> Use 5th month), 6th, 9th, and 12th months of the corporation's tax year | 9 | 04/15/17 | 06/15/17 | 09/15/17 | 12/15/17 |
| 10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column | 10 | 1,965 | 1,965 | 1,965 | 1,963 |
| 11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions. <i>Complete lines 12 through 18 of one column before going to the next column.</i> | 11 | 2,384 | | 3,516 | 1,975 |
| 12 Enter amount, if any, from line 18 of the preceding column | 12 | | 419 | | 5 |
| 13 Add lines 11 and 12 | 13 | | 419 | 3,516 | 1,980 |
| 14 Add amounts on lines 16 and 17 of the preceding column | 14 | | | 1,546 | |
| 15 Subtract line 14 from line 13. If zero or less, enter -0- | 15 | 2,384 | 419 | 1,970 | 1,980 |
| 16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- | 16 | | 0 | 0 | |
| 17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 | 17 | 0 | 1,546 | 0 | 0 |
| 18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column | 18 | 419 | | 5 | |

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **2220** (2017)

Part IV Figuring the Penalty

| | (a) | (b) | (c) | (d) |
|---|-----------|----------------------|-----------|--------------|
| 19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <i>(C Corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.)</i> See instructions | 19 | SEE WORKSHEET | | |
| 20 Number of days from due date of installment on line 9 to the date shown on line 19 | 20 | | | |
| 21 Number of days on line 20 after 4/15/2017 and before 7/1/2017 | 21 | | | |
| 22 Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365}$ x 4% (0.04) | 22 | \$ | \$ | \$ |
| 23 Number of days on line 20 after 6/30/2017 and before 10/1/2017 | 23 | | | |
| 24 Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365}$ x 4% (0.04) | 24 | \$ | \$ | \$ |
| 25 Number of days on line 20 after 9/30/2017 and before 1/1/2018 | 25 | | | |
| 26 Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365}$ x 4% (0.04) | 26 | \$ | \$ | \$ |
| 27 Number of days on line 20 after 12/31/2017 and before 4/1/2018 | 27 | | | |
| 28 Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365}$ x 4% (0.04) | 28 | \$ | \$ | \$ |
| 29 Number of days on line 20 after 3/31/2018 and before 7/1/2018 | 29 | | | |
| 30 Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365}$ x % | 30 | \$ | \$ | \$ |
| 31 Number of days on line 20 after 6/30/2018 and before 10/1/2018 | 31 | | | |
| 32 Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365}$ x % | 32 | \$ | \$ | \$ |
| 33 Number of days on line 20 after 9/30/2018 and before 1/1/2019 | 33 | | | |
| 34 Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365}$ x % | 34 | \$ | \$ | \$ |
| 35 Number of days on line 20 after 12/31/2018 and before 3/16/2019 | 35 | | | |
| 36 Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{365}$ x % | 36 | \$ | \$ | \$ |
| 37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36 | 37 | \$ | \$ | \$ |
| 38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns | | | 38 | \$ 13 |

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

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

Form **8879-EO**

For calendar year 2017, or fiscal year beginning 2017, and ending 20

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879EO for the latest information.

2017

Name of exempt organization

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132

Name and title of officer

**RANDY D. MAIERS
PRESIDENT**

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

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

| | | | | | | |
|----|--------------------------|-------------------------------------|---|--|----|------------------|
| 1a | Form 990 check here | <input checked="" type="checkbox"/> | b | Total revenue, if any (Form 990, Part VIII, column (A), line 12) | 1b | <u>5,902,686</u> |
| 2a | Form 990-EZ check here | <input type="checkbox"/> | b | Total revenue, if any (Form 990-EZ, line 9) | 2b | |
| 3a | Form 1120-POL check here | <input type="checkbox"/> | b | Total tax (Form 1120-POL, line 22) | 3b | |
| 4a | Form 990-PF check here | <input type="checkbox"/> | b | Tax based on investment income (Form 990-PF, Part VI, line 5) | 4b | |
| 5a | Form 8868 check here | <input type="checkbox"/> | b | Balance Due (Form 8868, line 3c) | 5b | |

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

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

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature

Randy Maiers

Date **08/29/18**

Part III Certification and Authentication

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

40743948061

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Quintina J. ...

Date **08/29/18**

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2017)