

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-0047

For calendar year 2020, or fiscal year beginning _____, 2020, and ending _____, 20__

2020

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.

Name of exempt organization or person subject to tax

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Taxpayer identification number

38-1872132

Name and title of officer or person subject to tax

**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, 5a, 6a, or 7a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, 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>10,612,101.</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	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above organization or I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy

of the 2020 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 electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the 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 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 electronic return and, if applicable, the consent to electronic funds withdrawal.

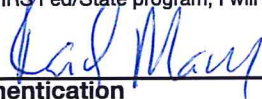
PIN: check one box only

I authorize UHY ADVISORS MI, INC. to enter my PIN 12345
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 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 or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 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.

Signature of officer or person subject to tax



Date 9-23-21

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.

38860710405

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return 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 KAREN SHAFIK Date 09/23/21

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2020)

Payroll Apportionment

	Within	Everywhere
Cost of goods sold		
Cost of operations		
Compensation of officers		
Salesmen's salaries		
Salesmen's commissions		
General and administrative wages and salaries		
Repairs		
Others		
Miscellaneous other		
Total payroll		

Sales Apportionment

	Within	Everywhere
Sales of tangible personal property		
- Returns and allowances		
Sales from outside the state to within the state		
Sales from within the state to within the state		
Sales from within the state to U.S. government		
Sales from within the state to nontaxable jurisdictions		
Interest		
Dividends		
Rents		
Royalties		
Gain from sales of real and tangible personal property		
Gain from sales of intangibles		
Service income		
Other receipts		
Miscellaneous other		
Total sales		

	5,850.		35,662.
	5,850.		35,662.

* - Not Applicable

	WITHIN	EVERYWHERE	UNWEIGHTED	WEIGHTED
Arizona				
California				
Connecticut				
Delaware				
District of Columbia				
Florida				
Georgia	5,850.	35,662.	.164040	.164040
Hawaii				
Illinois				
Indiana				
Maryland				
Massachusetts				
Michigan				
Minnesota				
New York				
North Carolina				
Oklahoma				
Virginia				
Wisconsin				
Foreign				
Other				
Total	N/A	N/A	N/A	.164040

SUMMARY OF FACTORS	PROPERTY	PAYROLL	SALES	APPORTIONMENT
Arizona				
California				
Connecticut				
Delaware				
District of Columbia				
Florida				
Georgia164040	.164040
Hawaii				
Illinois				
Indiana				
Maryland				
Massachusetts				
Michigan				
Minnesota				
New York				
North Carolina				
Oklahoma				
Virginia				
Wisconsin				
Foreign				
Other				
Total164040	.164040

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2020

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2020 calendar year, or tax year beginning and ending

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

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

D Employer identification number
38-1872132

E Telephone number
810-984-4761

G Gross receipts \$ **23,868,365.**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions
H(c) Group exemption number ▶

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

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

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

K Form of organization: Corporation Trust Association Other ▶

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

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	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	29
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	28
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	9
	6 Total number of volunteers (estimate if necessary)	6	297
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	35,662.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	15,586.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	3,141,510.	7,279,325.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,827,280.	3,165,746.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	245,715.	167,030.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,214,505.	10,612,101.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	2,098,976.	5,545,808.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	158,667.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	782,010.	573,861.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,797,895.	7,168,756.
19 Revenue less expenses. Subtract line 18 from line 12	1,416,610.	3,443,345.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	77,911,372.	89,709,693.
	22 Net assets or fund balances. Subtract line 21 from line 20	13,713,684.	17,875,471.
		64,197,688.	71,834,222.

Part II Signature Block

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

Sign Here

Signature of officer: **RANDY D. MAIERS, PRESIDENT** Date: **9-23-21**
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: **KAREN SHAFIK** Preparer's signature: **KAREN SHAFIK** Date: **09/23/21** Check if self-employed: PTIN: **P02348745**
 Firm's name: **UHY ADVISORS MI, INC.** Firm's EIN: **38-1910111**
 Firm's address: **1979 HOLLAND AVE, SUITE A** Phone no.: **810-984-3829**
PORT HURON, MI 48060

May the IRS discuss this return with the preparer shown above? See instructions Yes No

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

Form 990 (2020)

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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 \$ 6,089,612. including grants of \$ 5,545,808.) (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 on Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶ 6,089,612.**

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

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> ?	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 donor-restricted endowments or in 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>		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
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	

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

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Part IV Checklist of Required Schedules *(continued)*

		Yes	No
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 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) 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, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <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?	X	

Note: All Form 990 filers are required to complete Schedule O

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		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
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 9		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>		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? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	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?		
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? <i>Note: See the instructions for additional information the organization must report on Schedule O.</i>		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? <i>If "Yes," see instructions and file Form 4720, Schedule N.</i>		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? <i>If "Yes," complete Form 4720, Schedule O.</i>		X

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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 on 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	1a	29		
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 on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent	1b	28		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		<input checked="" type="checkbox"/>	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?	6			<input checked="" type="checkbox"/>
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			<input checked="" type="checkbox"/>
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			<input checked="" type="checkbox"/>
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		<input checked="" type="checkbox"/>	
b Each committee with authority to act on behalf of the governing body?	8b		<input checked="" type="checkbox"/>	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9			<input checked="" type="checkbox"/>

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

			Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a			<input checked="" type="checkbox"/>
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b			
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		<input checked="" type="checkbox"/>	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.				
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		<input checked="" type="checkbox"/>	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		<input checked="" type="checkbox"/>	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c		<input checked="" type="checkbox"/>	
13 Did the organization have a written whistleblower policy?	13		<input checked="" type="checkbox"/>	
14 Did the organization have a written document retention and destruction policy?	14		<input checked="" type="checkbox"/>	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
a The organization's CEO, Executive Director, or top management official	15a		<input checked="" type="checkbox"/>	
b Other officers or key employees of the organization	15b		<input checked="" type="checkbox"/>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).				
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a			<input checked="" type="checkbox"/>
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **► MI, GA**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 on Schedule O)
- 19** Describe on 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 - 810-984-4761
500 WATER STREET, PORT HURON, MI 48060

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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.
- See instructions for the order in which to list the persons above.

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 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) RANDY D MAIERS PRESIDENT	40.00			X				271,424.	0.	53,701.
(2) MICHAEL CANSFIELD PAST CHAIR	1.00			X				0.	0.	0.
(3) JAMES P CHARRON TRUSTEE	0.50	X						0.	0.	0.
(4) DR NICHOLAS DEGRAZIA TRUSTEE	0.50	X						0.	0.	0.
(5) RASHA DEMASHKIEH TRUSTEE	0.50	X						0.	0.	0.
(6) DON FLETCHER TRUSTEE	0.50	X						0.	0.	0.
(7) WILLIAM GRATOPP TRUSTEE	0.50	X						0.	0.	0.
(8) MICHAEL HULEWICZ TRUSTEE	0.50	X						0.	0.	0.
(9) DR RANDA JUNDI-SAMMAN CHAIR	2.00			X				0.	0.	0.
(10) CHARLES G KELLY TRUSTEE	0.50	X						0.	0.	0.
(11) ZACHARY KERHOULAS TRUSTEE	0.50	X						0.	0.	0.
(12) ROY KLECHA JR TRUSTEE	0.50	X						0.	0.	0.
(13) GERALD KRAMER JR TRUSTEE	0.50	X						0.	0.	0.
(14) JENIFER KUSCH TRUSTEE	0.50	X						0.	0.	0.
(15) SONAL MAKIM TRUSTEE	0.50	X						0.	0.	0.
(16) PATRICIA MANLEY SECRETARY	1.00			X				0.	0.	0.
(17) JANAL MOSSETT TRUSTEE	0.50	X						0.	0.	0.

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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 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			
(18) BRYAN NEIMAN TRUSTEE	0.50	X						0.	0.	0.
(19) DONNA NIESTER TRUSTEE	0.50	X						0.	0.	0.
(20) WILLIAM G OLDFORD TRUSTEE	0.50	X						0.	0.	0.
(21) DONNA RUSSELL-KUHR TRUSTEE	0.50	X						0.	0.	0.
(22) FRANK WILLIAM SCHWARZ III TREASURER	1.00			X				0.	0.	0.
(23) STEVEN SCHWEIHOFFER EXEC MEMBER AT LARGE	1.00			X				0.	0.	0.
(24) DUNCAN SMITH TRUSTEE	0.50	X						0.	0.	0.
(25) CLIFFORD THOMASON TRUSTEE	0.50	X						0.	0.	0.
(26) JOHN TOMLINSON EXEC MEMBER AT LARGE	1.00			X				0.	0.	0.
1b Subtotal							271,424.	0.	53,701.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							271,424.	0.	53,701.	

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, 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
NONE		

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

SEE PART VII, SECTION A CONTINUATION SHEETS Form 990 (2020)

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Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	7,279,325.				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 3,268,779.				
	h	Total. Add lines 1a-1f		7,279,325.				
Program Service Revenue				Business Code				
	2 a							
	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)			1,209,100.		1,209,100.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a			(i) Real				
				(ii) Personal				
	6 a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
	7 a			(i) Securities				
				(ii) Other				
	7 a	Gross amount from sales of assets other than inventory	7a	14,281,070.	931,840.			
b	Less: cost or other basis and sales expenses	7b	13,256,264.	0.				
c	Gain or (loss)	7c	1,024,806.	931,840.				
d	Net gain or (loss)			1,956,646.	1,024,806.	931,840.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b	Less: direct expenses		8b					
c	Net income or (loss) from fundraising events							
9 a	Gross income from gaming activities. See Part IV, line 19		9a					
b	Less: direct expenses		9b					
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances		10a					
b	Less: cost of goods sold		10b					
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue				Business Code				
	11 a	FUND MANAGEMENT FEE		900099	128,198.		128,198.	
	b	HARBERT US REAL ESTATE FUND V		900099	25,309.	25,309.		
	c	JCR COMMERCIAL REFINANCE FUND		900099	10,353.	10,353.		
	d	All other revenue		900099	3,170.		3,170.	
e	Total. Add lines 11a-11d			167,030.				
12	Total revenue. See instructions			10,612,101.	1,024,806.	35,662.	2,272,308.	

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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	5,127,007.	5,127,007.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	418,801.	418,801.		
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	315,898.	177,689.	111,119.	27,090.
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	561,369.	189,315.	302,198.	69,856.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	38,881.	15,700.	18,575.	4,606.
9 Other employee benefits	75,509.	18,252.	40,995.	16,262.
10 Payroll taxes	57,430.	22,664.	28,300.	6,466.
11 Fees for services (nonemployees):				
a Management				
b Legal	17,076.		17,076.	
c Accounting	21,594.		21,594.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	270,977.		270,977.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	40,488.	29,935.		10,553.
13 Office expenses	23,859.	9,461.	11,621.	2,777.
14 Information technology	58,499.	27,016.	25,227.	6,256.
15 Royalties				
16 Occupancy	24,641.	9,950.	11,772.	2,919.
17 Travel	6,778.	2,737.	3,238.	803.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	7,991.	5,204.	2,234.	553.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	62,687.	25,313.	29,948.	7,426.
23 Insurance	8,757.	3,536.	4,184.	1,037.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DUES/MEMBERSHIP/SUBSCRI	17,414.	7,032.	8,319.	2,063.
b MISCELLANEOUS	13,100.		13,100.	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	7,168,756.	6,089,612.	920,477.	158,667.
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 if following SOP 98-2 (ASC 958-720)

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	452,983.	1	275,422.
	2	Savings and temporary cash investments	2,628,110.	2	4,221,506.
	3	Pledges and grants receivable, net	838,256.	3	1,214,436.
	4	Accounts receivable, net	53,131.	4	35,033.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net	33,079.	7	100,636.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	16,250.	9	19,245.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,497,515.		
		10a			
	b	Less: accumulated depreciation	340,564.	10b	
			1,201,306.	10c	1,156,951.
	11	Investments - publicly traded securities	72,638,655.	11	82,637,349.
	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	49,602.	15	49,115.	
16	Total assets. Add lines 1 through 15 (must equal line 33)	77,911,372.	16	89,709,693.	
Liabilities	17	Accounts payable and accrued expenses	143,992.	17	152,375.
	18	Grants payable	556,729.	18	3,698,838.
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	12,660,576.	21	13,893,740.
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	352,387.	23	130,518.
	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		25	
	26	Total liabilities. Add lines 17 through 25	13,713,684.	26	17,875,471.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	64,197,688.	27	71,834,222.
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	64,197,688.	32	71,834,222.	
33	Total liabilities and net assets/fund balances	77,911,372.	33	89,709,693.	

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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	10,612,101.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,168,756.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,443,345.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	64,197,688.
5	Net unrealized gains (losses) on investments	5	4,086,075.
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 on Schedule O)	9	107,114.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	71,834,222.

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
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on 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
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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COMMUNITY FOUNDATION OF

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4189127.	2300014.	2161714.	3141510.	7279325.	19071690.
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	4189127.	2300014.	2161714.	3141510.	7279325.	19071690.
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.						19071690.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	4189127.	2300014.	2161714.	3141510.	7279325.	19071690.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...	1335285.	1103778.	1485559.	1525580.	1209108.	6659310.
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...	51,432.	139,346.	134,904.	96,315.	35,662.	457,659.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	25,487.	89,847.	103,799.	149,400.	131,368.	499,901.
11 Total support. Add lines 7 through 10						26688560.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	71.46 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	70.36 %
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

COMMUNITY FOUNDATION OF

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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 - 2019. 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

COMMUNITY FOUNDATION OF

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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 (as 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 line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

COMMUNITY FOUNDATION OF

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 lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described in line 11a above?		
c A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>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.</i>		

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)? <i>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).</i>		

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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in line 2, above, 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>		
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>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.</i>		
3 Parent of Supported Organizations. Answer lines 3a and 3b 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? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

COMMUNITY FOUNDATION OF

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 0.015 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 0.035.	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 0.85 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).		

COMMUNITY FOUNDATION OF

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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015		
b	From 2016		
c	From 2017		
d	From 2018		
e	From 2019		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2020 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2020, 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 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2021. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2016		
b	Excess from 2017		
c	Excess from 2018		
d	Excess from 2019		
e	Excess from 2020		

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

2020

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	63	171
2 Aggregate value of contributions to (during year)	1,105,139.	6,174,186.
3 Aggregate value of grants from (during year)	1,860,355.	3,578,339.
4 Aggregate value at end of year	7,684,960.	64,149,262.
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

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

- Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
- Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
- In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.
- If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

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

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

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 make 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 program
 - 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	59,718,846.	51,454,203.	55,145,156.	52,487,781.	47,142,286.
b Contributions	3,758,535.	2,171,585.	1,003,185.	1,925,976.	3,651,262.
c Net investment earnings, gains, and losses	6,933,279.	8,372,885.	-1,973,132.	6,291,323.	4,060,689.
d Grants or scholarships	2,287,786.	-2,078,410.	-2,405,444.	-3,050,289.	-2,044,387.
e Other expenditures for facilities and programs	257,920.	-201,417.	-315,562.	-318,705.	-322,068.
f Administrative expenses					
g End of year balance	67,864,954.	59,718,846.	51,454,203.	57,336,086.	52,487,781.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 100 %
 - b Permanent endowment %
 - c Term endowment %
- 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? | <input type="checkbox"/> | <input type="checkbox"/> |
- 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		213,100.		213,100.
b Buildings		1,094,312.	218,623.	875,689.
c Leasehold improvements				
d Equipment		178,115.	116,347.	61,768.
e Other		11,988.	5,594.	6,394.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 1,156,951.

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Schedule D (Form 990) 2020

38-1872132 Page 3

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. (Col. (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. (Col. (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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

COMMUNITY FOUNDATION OF

ST. CLAIR COUNTY

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	14,427,199.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	4,086,075.	
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	4,086,075.	
3	Subtract line 2e from line 1	3	10,341,124.	
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	270,977.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	270,977.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	10,612,101.	

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	6,790,665.
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	-107,114.	
e	Add lines 2a through 2d	2e	-107,114.	
3	Subtract line 2e from line 1	3	6,897,779.	
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	270,977.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	270,977.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	7,168,756.	

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:

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:

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.

ACCOUNTING STANDARDS UPDATE (ASU) 2016-14, NOT-FOR-PROFIT ENTITIES (TOPIC 958) - PRESENTATION OF FINANCIAL STATEMENTS OF NOT-FOR-PROFIT ENTITIES IS IN EFFECT.

WITH THE IMPLEMENTATION OF THIS ACCOUNTING STANDARD UPDATE IN 2018, THE COMMUNITY FOUNDATION REASSESSED ITS NET ASSET CLASSIFICATION ON ALL FUNDS IN LIGHT OF THE NEW STANDARD'S NET ASSET TERMINOLOGY AND OUR BOARD'S VARIANCE POWER OUTLINED IN GOVERNING DOCUMENTS AND FUND AGREEMENTS.

RECOGNIZING THAT DONOR RELATIONSHIPS ARE CRITICAL TO PAST AND FUTURE SUCCESS, DONOR PERCEPTION OF THE BOARD'S VARIANCE POWER HAS REMAINED AT THE FOREFRONT THROUGH NET ASSET CLASSIFICATION ASSESSMENTS WITH IMPLEMENTATION OF RELATED CHANGES IN ACCOUNTING STANDARDS THROUGH THE YEARS.

IN LIGHT OF NET ASSET TERMINOLOGY AND THE BOARD'S VARIANCE POWER, OUR FOUNDATION HAS CONCLUDED TO BROADLY CLASSIFY ALL NET ASSETS AS WITHOUT DONOR RESTRICTIONS YET INCLUDE A SECONDARY LAYER OF CLASSIFICATION OUTLINING THOSE DONOR-DESIGNATED FUNDS (DIFFERENTIATING BETWEEN THOSE ENDOWED AND NON-ENDOWED), AND THOSE FUNDS WHERE THE USE/DESIGNATION IS AT THE BOARD'S DISCRETION, IS INVESTED IN PROPERTY AND EQUIPMENT, OR UNDESIGNATED FOR OPERATIONS AND SUPPORTING ORGANIZATIONS.

AS A RESULT OF THAT NET ASSET CLASSIFICATION, 37 NON-ENDOWED DONOR FUNDS AGGREGATING \$2,190,879 ARE NOW BEING REPORTED AS SUCH AND EXCLUDED FROM THIS SECTION'S 2018 REPORTING (PART V COLUMN C). FURTHERMORE, WE HAVE

Part XIII Supplemental Information *(continued)*

RESTATED THE BEGINNING BALANCE TO BE REFLECTIVE OF THIS 2018 RECLASSIFICATION, WHICH REDUCES THE 2017 ENDING BALANCE BY \$2,190,879. DUE TO THE TIME REQUIRED TO RESTATE EACH OF THE PRIOR YEARS PRESENTED WITHIN THIS SECTION, WE HAVE LEFT PRIOR YEARS UNCHANGED, HOWEVER, IT SHOULD BE NOTED THAT THIS RECLASSIFICATION IS THE REASON WHY THE BEGINNING BALANCE OF 2018 DOES NOT AGREE TO THE 2017'S ENDING BALANCE IN THIS SECTION.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

PRIOR YEAR GRANTS REFUNDED

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS-

PRIOR YEAR GRANTS REFUNDED \$ -107,114

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

2020

Open to Public
Inspection

▶ 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 General Information on Grants and Assistance

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

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.
Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
A BEAUTIFUL ME 525 COURT STREET WASHINGTON, MI 48094	26-3340108	3	10,875.	0.			GENERAL SUPPORT/PROGRAM SUPPORT/ TRAINING
ALGONAC LIONS CLUB PO BOX 274 ALGONAC, MI 48001	32-1014818	3	79,024.	0.			GENERAL SUPPORT/CAPITAL IMPROVEMENT
ASCENSION MACOMB-OAKLAND 2800 DEQUINDRE ROAD WARREN, MI 48092	38-3322109	3	5,195.	0.			FRONTLINE WORKERS' MEALS (COVID)
ASCENSION PROVIDENCE HOSPITAL 16001 W NINE MILE RD SOUTHFIELD, MI 48075	38-1358212	3	5,060.	0.			FRONTLINE WORKERS' MEALS (COVID)
ASCENSION PROVIDENCE HOSPITAL 1101 W UNIVERSITY DR ROCHESTER, MI 48307	38-1359247	3	5,160.	0.			FRONTLINE WORKERS' MEALS (COVID)
ASCENSION ST. JOHN HEALTH 22101 MOROSS RD DETROIT, MI 48236	20-2961579	3	24,670.	0.			BREAST CANCER SERVICES, FRONTLINE WORKERS' MEALS

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 ▶

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule I (Form 990) 2020**

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II).							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ATHLETIC FACTORY INC. 2865 W RICK DR PORT HURON, MI 48060	61-1850568		28,900.	0.			YOUTH PROGRAMS/ATHLETIC SUPPORT
BEAUMONT HEALTH FOUNDATION 26901 BEAUMONT BLVD SOUTH FIELD, MI 48033	46-5718220	3	65,743.	0.			FRONTLINE WORKERS' MEALS (COVID)
BLUE WATER AREA RESCUE MISSION 1920 24TH STREET PORT HURON, MI 48060	33-1200007	3	5,075.	0.			PROGRAM SUPPORT
BLUE WATER COMMUNITY ACTION 3403 LAPEER ROAD PORT HURON, MI 48060	38-2284121	3	21,360.	0.			USDA LOAN RESERVE
BLUE WATER RECOVERY & OUTREACH PO BOX 611424 PORT HURON, MI 48060	82-2011928	3	13,900.	0.			OUTREACH PROGRAMS
BLUE WATER SAFE HORIZONS 1530 PINE GROVE AVENUE, SUITE 2 PORT HURN, MI 48060	38-2234145	3	19,262.	0.			REPAIRS/GENERAL SUPPORT
BLUE WATER START UPS 525 COURT STREET PORT HURON, MI 48060	84-1787148	3	12,000.	0.			OPERATIONS AND SMALL BUSINESS SUPPORT
BRIDGE BUILDERS COUNSELING, INC PO BOX 611202 PORT HURON, MI 48060	38-3154458	3	21,849.	0.			GENERAL/PROGRAM SUPPORT
CAMAS VALLEY CHRISTIAN FELLOWSHIP PO BOX 41 CAMAS VALLEY, OR 97416	93-1226883	3	10,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CARDINAL MOONEY CATHOLIC HIGH 660 S WATER ST MARINE CITY, MI 48039	38-2225936	3	7,055.	0.			PROGRAM/ATHLETIC SUPPORT
CITY OF MARYSVILLE 1111 DELAWARE AVE MARYSVILLE, MI 48040	38-6004574	GOV	703,598.	0.			TRAIL PROJECTS/GENERAL SUPPORT
CITY OF PORT HURON 100 MCMORRAN BLVD PORT HURON, MI 48060	38-6004727	GOV	513,182.	0.			TRAIL PROJECTS/COMMUNITY PROGRAMS
CITY OF ST CLAIR 547 N. CARNEY DRIVE ST. CLAIR, MI 48079	38-6004590	GOV	451,724.	0.			TRAIL PROJECTS/COMMUNITY PROGRAMS
CLAY TOWNSHIP PO BOX 429 ALGONAC, MI 48001	38-6006892	GOV	20,000.	0.			TRAIL PROJECTS
DIFFERENCE MAKERS MENTORING 723 COURT STREET PORT HURON, MI 48060	83-0522471	3	25,000.	0.			AFTER SCHOOL PROGRAMS
EAST CHINA CHARTER TOWNSHIP 5111 RIVER ROAD EAST CHINA, MI 48054	38-6024028	GOV	20,000.	0.			TRAIL PROJECTS
EAST CHINA SCHOOL DISTRICT 1585 MEISNER ROAD EAST CHINA, MI 48054	38-6003547	GOV	29,149.	0.			STUDENT SUPPORT
ECONOMIC DEVELOPMENT ALLIANCE 100 MCMORRAN, 4TH FLOOR, SUITE B PORT HURON, MI 48060	38-1410034	3	60,000.	0.			SMALL AND MINORITY-OWNED BUSINESS SUPPORT

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ENTER STAGE RIGHT 647 NEW HAMPSHIRE AVE MARYSVILLE, MI 48040	26-3508229 3		5,515.	0.			GENERAL SUPPORT
FIRST CONGREGATIONAL CHURCH UCC 300 ADAMS STREET ST CLAIR, MI 48079	38-2133665 3		32,500.	0.			GENERAL SUPPORT
FORT GRATIOT TOWNSHIP 3720 KEWAHDIN ROAD FORT GRATIOT, MI 48059	38-1805020 GOV		17,500.	0.			TRAIL PROJECTS
FRIENDS OF THE ST CLAIR RIVER PO BOX 611496 PORT HURON, MI 48060	77-0670838 3		171,729.	0.			TRAIL PROJECTS /GENERAL SUPPORT
HENRY FORD HEALTH SYSTEM 1 FORD PLACE DETROIT, MI 48202	38-1357020 3		23,470.	0.			FRONTLINE WORKERS' MEALS (COVID)
HOLY CROSS CATHOLIC SCHOOL 618 S. WATER STREET MARINE CITY, MI 48039	37-1542098 3		14,650.	0.			GENERAL SUPPORT
INTERNATIONAL SYMPHONY ORCHESTRA PO BOX 610242 PORT HURON, MI 48060	23-7035763 3		27,819.	0.			GENERAL SUPPORT/PIANO TRIO PROGRAM/DIGITAL CHAMBER SERIES
JOHN D. DINGELL VA MEDICAL CENTER 4646 JOHN R ST DETROIT, MI 48201	38-1358896 3		17,167.	0.			FRONTLINE WORKERS' MEALS (COVID)
KETTERING UNIVERSITY 1700 UNIVERSITY AVE FLINT, MI 48504	38-2410852 3		5,220.	0.			SMALL BUSINESS SUPPORT

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KIDS COALITION AGAINST HUNGER PO BOX 930794 WIXOM, MI 48393	38-3693155	3	13,364.	0.			BLUE WATER FEED THE WORLD
KIDS IN DISTRESS SERVICES 114 S 7TH ST ST. CLAIR, MI 48079	81-0561072	3	11,053.	0.			GENERAL SUPPORT
LAKE HURON FNDN / PEOPLES CLINIC 2601 ELECTRIC AVENUE PORT HURON, MI 48060	20-8065139	3	9,840.	0.			GENERAL SUPPORT/ FRONTLINE WORKERS' MEALS
LAKESHORE ADVANTAGE 201 W. WASHINGTON AVE, SUITE. 410 ZEELAND, MI 49464	06-1708014	3	7,500.	0.			SMALL BUSINESS SUPPORT
LIBERTY RIDERS, INC. 7103 GRATIOT AVENUE ST. CLAIR, MI 48079	90-0134885		20,000.	0.			GENERAL SUPPORT
LUDINGTON & SCOTTVILLE AREA CHAMBER OF COMMERCE - 5300 W US 10 - LUDINGTON, MI 49431	38-0775025	3	6,000.	0.			SMALL BUSINESS SUPPORT
MARWOOD NURSING AND REHAB 1300 BEARD STREET PORT HURON, MI 48060	38-2683251	3	10,702.	0.			GENERAL SUPPORT
MCLAREN OAKLAND FOUNDATION 50 N. PERRY STREET PONTIAC, MI 48342	20-0442217	3	5,880.	0.			FRONTLINE WORKERS' MEALS (COVID)
MCLAREN PORT HURON FOUNDATION 1201 STONE STREET PORT HURON, MI 48060	38-2777750	3	8,272.	0.			FRONTLINE WORKERS' MEALS 9COVID)/GENERAL SUPPORT

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

38-1872132 Page 1

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MEMPHIS COMMUNITY SCHOOLS PO BOX 201 MEMPHIS, MI 48041	38-6002551	GOV	8,300.	0.			STUDENT SUPPORT
MID CITY NUTRITION 2014 HOLLAND AVENUE, SUITE 701 PORT HURON, MI 48060	38-3934612	3	44,769.	0.			GENERAL SUPPORT/FOOD PROGRAMS/BUILDING PROJECT
NEW LIFE CHRISTIAN ACADEMY 5515 GRISWOLD RD KIMBALL, MI 48074	38-2999413	3	6,346.	0.			GENERAL/ROBOTICS SUPPORT
OPERATION TRANSFORMATION 1904 POPLAR STREET PORT HURON, MI 48060	38-3242099	3	9,129.	0.			MENTORING PROGRAMS/GENERAL SUPPORT
PORT HURON MUSEUM OF ARTS AND HISTORY - 905 SEVENTH STREET - PORT HURON, MI 48060	38-1864312	3	123,534.	0.			GENERAL SUPPORT
PORT HURON MUSICAL 4318 GRATIOT AVE PORT HURON, MI 48060	38-2465040	3	6,305.	0.			GENERAL AND STUDENT SUPPORT
PORT HURON SCHOOLS 2720 RIVERSIDE DRIVE PORT HURON, MI 48060	38-6003498	GOV	12,260.	0.			STUDENT SUPPORT
RIVERBANK YOUTH THEATRE 420 SOUTH WATER STREET MARINE CITY, MI 48039	47-4694944	3	1,028,750.	0.			THEATRE FACILITY AND PROGRAM SUPPORT
ROTARY CLUB OF ST. CLAIR PO BOX 411 ST CLAIR, MI 48079	27-4842858	3	6,500.	0.			COMPUTERS

Schedule I (Form 990)

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SACRED HEART MAJOR SEMINARY 2701 CHICAGO BLVD DETROIT, MI 48206	38-1358214	3	14,650.	0.			GENERAL SUPPORT
SALVATION ARMY - PORT HURON CORPS 2000 COURT STREET PORT HURON, MI 48060	38-1370971	3	28,516.	0.			GENERAL SUPPORT/CHRISTMAS JOY SHOPPERS
SOARING DEAMS INC. 2000 RIVER ROAD EAST CHINA, MI 48054	32-0536550	3	5,750.	0.			GENERAL SUPPORT
SONS OUTREACH PO BOX 610385 PORT HURON, MI 48060	38-3090778	3	20,121.	0.			GENERAL/PROGRAM SUPPORT
SOS MARYVILLE FOOD PANTRY 2929 GRATIOT BLVD MARYVILLE, MI 48040	45-2737183	3	10,000.	0.			EMERGENCY FOOD/GENERAL SUPPORT
SPERO PREGANCY CENTER 1211 GRISWALD RD PORT HURON, MI 48060	38-2774182	3	10,904.	0.			GENERAL/PROGRAM SUPPORT
ST CLAIR CHAMBER OF COMMERCE PO BOX 121 ST. CLAIR, MI 48079	38-3203791	3	16,500.	0.			CONCERT/THEATER SUPPORT
ST CLAIR COUNTY 200 GRAND RIVER AVENUE PORT HURON, MI 48060	38-6006420	GOV	51,999.	0.			LIGHT STATION REPAIRS/COMMUNITY PROGRAMS
ST CLAIR COUNTY COMMUNITY COLLEGE 323 ERIE STREET PORT HURON, MI 48060	38-1857017	GOV	40,184.	0.			STUDENT SUPPORT/LEARNING EXHIBIT

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ST CLAIR GARDEN CLUB 962 N. RIVERSIDE AVE ST. CLAIR, MI 48079	38-2375844	3	18,000.	0.			OASIS TURNOUT PROJECT
ST. CLAIR ART ASSOCIATION 201 N. RIVERSIDE AVENUE ST. CLAIR, MI 48079	23-7165977	3	15,342.	0.			GENERAL SUPPORT/ART FAIR/POP-UP GALA
ST. CLAIR COUNTY CHLD ABUSE/NEGLECT - 1107 MILITARY STREET - PORT HURON, MI 48060	38-2780230	3	20,750.	0.			BUILDING RENOVATIONS/GENERAL SUPPORT
ST. CLAIR COUNTY ORGANIZED RECREATION FOR EVERYONE - 3003 MOAK STREET - PORT HURON, MI 48060	38-1930756	3	11,996.	0.			VAN PURCHASE
ST. CLAIR COUNTY RESA 499 RANGE ROAD MARYSVILLE, MI 48040	38-1709221	GOV	31,246.	0.			EDUCATIONAL/FOOD PROGRAMS
ST. VINCENT DE PAUL 415 N SIXTH STREET ST CLAIR, MI 48060	38-1359592	3	55,351.	0.			GENERAL SUPPORT
STUDIO 1219, INC. 1219 MILITARY ST PORT HURON, MI 48060	27-2031240	3	6,104.	0.			GENERAL SUPPORT
THE COUNCIL ON AGING, INC, SERVING ST CLAIR COUNTY - 600 GRAND RIVER AVE - PORT HURON, MI 48060	38-1876251	3	48,703.	0.			RENOVATIONS/GENERAL SUPPORT
THE INDUSTRY 3750 PARKER ROAD FORT GRATIOT, MI 48059	82-4030776		11,000.	0.			COMMUNITY PROGRAMS

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

38-1872132 Page 1

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THUMB LAND CONSERVANCY 4975 MAPLE VALLEY ROAD MARLETTE, MI 48453	41-2247569	3	40,000.	0.			PROPERTY ACQUISITION
TOUCHSTONE SERVICES, INC. 512 QUAY STREET PORT HURON, MI 48060	38-3302125	3	5,383.	0.			HEALTHY EATING PROGRAMS
TRINITY HEALTH MICHIGAN PO BOX 955 ANN ARBOR, MI 48106	38-2113393	3	28,789.	0.			FRONTLINE WORKERS' MEALS (COVID)
UNITED WAY OF ST. CLAIR COUNTY 1723 MILITARY STREET PORT HURON, MI 48060	38-1357996	3	13,072.	0.			GENERAL SUPPORT
VISITING NURSE ASSOCIATION & BLUE WATER HOSPICE - 3403 LAPEER RD SUITE B 101 - PORT HURON, MI 48060	38-2667827	3	12,238.	0.			GENERAL SUPPORT
WONDERFUL NEWS RADIO 908 MILITARY STREET PORT HURON, MI 48060	38-3377170	3	34,758.	0.			BUILDING UPDATES/GENERAL SUPPORT
YALE PUBLIC SCHOOLS 247 SCHOOL DRIVE YALE, MI 48097	38-6003506	GOV	8,800.	0.			STUDENT SUPPORT
YMCA OF THE BLUE WATER AREA 1525 THIRD STREET PORT HURON, MI 48060	38-1358417	3	16,373.	0.			GENERAL AND PROGRAM SUPPORT
YOUTH FOR CHRIST EAST MICHIGAN P.O. BOX 610533 PORT HURON, MI 48060	38-1753187	3	8,295.	0.			GENERAL SUPPORT/MEDIA EQUIPMENT

Schedule I (Form 990)

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

Employer identification number

38-1872132

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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 on line 1a?
- 3** Indicate which, if any, of the following the 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		

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

Schedule J (Form 990) 2020

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 NON QUALIFIED EQUITY BASED

RANDY MAIERS 0 18,559 0

PART III- OTHER ADDITIONAL INFORMATION

NONQUALIFIED PLAN \$18,559

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2020

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 instructions and 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	274	3,268,780.	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 V, 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?		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?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2020

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

2020

Open to Public
Inspection

Name of the organization

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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION 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.

FORM 990, PART VI, SECTION A, LINE 2:

THERE ARE A FEW INSTANCES, AS EXPLAINED BELOW, IN WHICH ONE OF THE
FOUNDATION'S BOARD OF TRUSTEES HAS A BUSINESS OR FAMILY RELATIONSHIP WITH
ANOTHER OF THE FOUNDATION'S TRUSTEES. GIVEN THE FACT THAT THE FOUNDATION'S
BOARD CONSISTS OF 29 VOTING TRUSTEES (INCLUDING THE PRESIDENT), NO TWO OR
THREE TRUSTEES TOGETHER COULD CONTROL NOR PLACE UNDUE INFLUENCE ON ANY
BUSINESS OR ACTIVITIES CONDUCTED BY THE FOUNDATION'S BOARD. EVEN WITH A
PERIODIC VACANCY ON THE BOARD THAT MAY ARISE, THE RESULTING IMPACT IS
IMMATERIALLY CHANGED.

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

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

Schedule O (Form 990 or 990-EZ) 2020

Name of the organization **COMMUNITY FOUNDATION OF
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**BOARD BOOKS AND ARE DISCLOSED VERBALLY AND IN MEETING MINUTES WHEN
CONFLICTS OF INTEREST ARISE.**

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

**FOLLOWING IS A SUMMARY OF THE BUSINESS AND/OR FAMILY RELATIONSHIPS THAT
EXISTED IN 2020:**

**1. THE FOUNDATION MAINTAINS DEPOSIT ACCOUNTS AT ALL AREA FINANCIAL
INSTITUTIONS IN AN EFFORT TO DEMONSTRATE IMPARTIALITY AS WELL AS TO
MAXIMIZE FDIC INSURANCE COVERAGE ON FUNDS HELD. TWO TRUSTEES, WILL OLDFORD
AND STEVE SCHWEIHOFFER BEGAN WORKING TOGETHER IN 2020 AT EASTERN MICHIGAN
BANK AND TRUSTEES TIM WARD AND DONNA NIESTER ALSO SERVE ON EASTERN MICHIGAN
BANK'S BOARD. ANOTHER TRUSTEE, ROY KLECHA IS THE RETIRED PRESIDENT OF
NORTHSTAR BANK WHO STILL SERVES ON ITS BOARD.**

**THESE DEPOSIT ACCOUNTS MEET THE SAME REQUIREMENTS / CRITERIA OF ACCOUNTS
OFFERED TO NON-PROFIT ORGANIZATIONS IN THE GENERAL PUBLIC. NONE OF THESE
INDIVIDUALS ARE DIRECTLY INVOLVED WITH OUR DEPOSIT BANKING RELATIONSHIPS OR
SERVE IN AN OFFICER CAPACITY FOR THE FOUNDATION, AND NONE ARE AUTHORIZED
SIGNERS ON THOSE ACCOUNTS OR COULD NOT OTHERWISE CONDUCT ACTIVITY FOR THOSE
ACCOUNTS.**

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

Name of the organization	COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Employer identification number	38-1872132
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2. TWO LOCAL ATTORNEYS SERVED AS TRUSTEES ON THE FOUNDATION'S BOARD IN 2020, CHARLES KELLY AND JANAL MOSSETT, BOTH OF WHOM ARE PARTNERS AT KELLY LAW FIRM. ALTHOUGH THE FOUNDATION WOULD TYPICALLY ENGAGE THE SERVICES OF INDEPENDENT ATTORNEYS WHEN NECESSARY, IN THE CAPACITY OF TRUSTEE, THESE TWO DO SERVE ON THE FOUNDATION'S LEGAL ADVISORY COMMITTEE GIVEN THEIR EXPERTISE AND KNOWLEDGE, AND FROM TIME TO TIME MAY PROVIDE LEGAL COUNSEL ON GENERAL MATTERS SHOULD SUCH MATTERS ARISE.

3. TRUSTEE JIM CHARRON IS A FINANCIAL ADVISOR WITH OPPENHEIMER & CO., INC. WHO HAD A LONG-STANDING CLIENT RELATIONSHIP WITH THE KNOWLTON FOUNDATION AND ITS FOUNDING FAMILY. IN 2020, THE KNOWLTON FOUNDATION MOVED FORWARD WITH ITS SUCCESSION AND DISSOLUTION PLANS, TRANSFERRING ALL ITS ASSETS TO OUR COMMUNITY FOUNDATION IN 2020. PURSUANT TO TERMS OUTLINED IN AN INVESTMENT POLICY ADDENDUM, THE FINANCE & INVESTMENT COMMITTEE REVIEWED AND APPROVED THE DONOR'S RECOMMENDATION TO RETAIN THE ENDOWED ASSETS IN A SEPARATE INVESTMENT POOL MANAGED BY JIM CHARRON AND RYAN CHARRON (HIS SON) AT OPPENHEIMER. THIS DONOR POOL'S PERFORMANCE AND COMPLIANCE TO OUR INVESTMENT POLICY IS REVIEWED QUARTERLY BY OUR INVESTMENT ADVISOR AND FINANCE & INVESTMENT COMMITTEE.

JIM CHARRON CONTINUES TO SERVE ON THE FINANCE & INVESTMENT COMMITTEE, AND AS ONE MEMBER OF A LARGE COMMITTEE, HE IS UNABLE TO IMPACT DECISIONS. THAT SAID, JIM'S POTENTIAL CONFLICT IS KNOWN AND AS OUTLINED BY THE FOUNDATION'S CONFLICT OF INTEREST POLICY, THE FULL COMMITTEE, ALONG WITH STAFF, SHALL CONTINUE TO HAVE OPEN DISCUSSIONS ON ALL MATTERS RELATIVE TO THIS DONOR POOL. AS DEEMED APPROPRIATE, JIM CHARRON MAY BE ASKED TO LEAVE THE ROOM DURING DISCUSSION AND VOTING, OR THE INTERESTED PARTY MAY REMAIN IN THE MEETING AND PART OF DISCUSSION YET ABSTAIN FROM VOTING ON ANY MOTION. SUCH

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ACTIONS WOULD BE DOCUMENTED IN THE RESPECTIVE MEETING MINUTES.

4. ANOTHER TRUSTEE, CLIFFORD S. THOMASON, SERVES AS EXECUTIVE DIRECTOR OF THE ATHLETIC FACTORY, WHICH IS A PAST, CURRENT AND LIKELY FUTURE GRANTEE GIVEN ITS SERVICES CLOSELY ALIGN WITH OUR CHARITABLE MISSION. ADDITIONALLY, OTHER TRUSTEES MAY SERVE ON THE BOARDS OF OTHER NON-PROFITS/CHARITABLE INSTITUTIONS WE SUPPORT, WHICH ALSO MAY HAVE RECEIVED GRANTS IN THE PAST, IN 2020 OR WILL DO SO IN THE FUTURE. IN ALL OF THESE INSTANCES, NONE OF THESE TRUSTEES HAVE THE ABILITY TO AUTHORIZE OR INFLUENCE TRANSACTION PROCESSING OR THE DECISION-MAKING FOR GRANTS GIVEN THE APPLICATIONS WERE INDEPENDENTLY REVIEWED, RECOMMENDED AND APPROVED BY BOARD-APPROVED GRANTING COMMITTEES OUTSIDE OF THESE TRUSTEES PURSUANT TO THE BOARD GRANTING AUTHORITY DELEGATION.

FURTHERMORE, ALL BOARD MEMBERS, STAFF AND COMMITTEE MEMBERS COMPLETE A WRITTEN DISCLOSURE OF POTENTIAL CONFLICTS THEY OR MEMBERS OF THEIR RESPECTIVE FAMILIES HAVE THROUGH 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. UNDER OUR CONFLICT OF INTEREST POLICY, THESE POTENTIAL CONFLICTS ARE ALSO VERBALLY DISCLOSED AT MEETINGS, AND WHERE DECISION-MAKING IS INVOLVED AND CONFLICTS EXIST, THE RESPECTIVE TRUSTEE/COMMITTEE MEMBER WOULD ABSTAIN FROM VOTING, WHICH WOULD BE DOCUMENTED IN RELATED MEETING MINUTES.

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 THE FOUNDATION'S OPERATIONS.

5. AS THE LARGEST COMMUNITY-BASED CHARITABLE ORGANIZATION IN OUR REGION,

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OUR FOUNDATION IS THE RECIPIENT OF VARIOUS GIFTS FROM THE TRUSTEES OR THE ORGANIZATIONS WITH WHICH THEY ARE INVOLVED. IN FACT, INCLUDED IN OUR 'JOB DESCRIPTION' FOR FOUNDATION BOARD MEMBERS IS AN EXPECTATION OF GIVING. EACH GIFT IS IRREVOCABLE AND IS HANDLED IN THE SAME MANNER AS EVERY OTHER CHARITABLE GIFT RECEIVED.

6. TRUSTEES RASHA DEMASHKIEH AND DR. RANDA JUNDI-SAMMAN HAVE FAMILY RELATIONSHIPS: RASHA AND RANDA ARE SISTER-IN-LAWS. 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 SINGLE OR TWO OR THREE TRUSTEES TOGETHER COULD SIGNIFICANTLY INFLUENCE BOARD ACTION AND FOUNDATION OPERATIONS.

7. SEVERAL TRUSTEES HAVE WORKING RELATIONSHIPS WITH ANOTHER AS REFERENCED IN PREVIOUS PARAGRAPHS, TRUSTEES WILLIAM "WILL" OLDFORD, STEVE SCHWEIHOFFER, DONNA NIESTER AND TIM WARD HAVE A BUSINESS RELATIONSHIP THROUGH EASTERN MICHIGAN BANK, AND BOTH CHARLES KELLY AND JANAL MOSSETT ARE PARTNERS AT KELLY LAW FIRM. ADDITIONALLY, TRUSTEES MICHAEL CANSFIELD AND HALE WALKER BOTH WORK AT MIMUTUAL MORTGAGE, A LOCAL MORTGAGE LENDER WITH ITS OFFICE ADJACENT TO THE FOUNDATION'S OFFICES AND FOR WHOM WE JOINTLY OWN THE COURTYARD PROPERTY IN THE FRONT OF OUR BUILDINGS. BEYOND THAT SHARED PROPERTY INTEREST, THE FOUNDATION'S POTENTIAL BUSINESS RELATIONSHIPS WITH MIMUTUAL MORTGAGE WOULD BE LIMITED TO THE FOUNDATION BEING THE RECIPIENT FOR CHARITABLE GIFTS, WHICH WOULD BE HANDLED SIMILARLY TO THOSE GIFTS FROM ANY OTHER DONORS (SEE NOTES ON TRUSTEE GIVING EXPECTATIONS ABOVE). THREE OTHER TRUSTEES WORK FOR THE COUNTY OF ST. CLAIR: MICHAEL WENDLING AS PROSECUTING ATTORNEY, MICHAEL HULEWICZ AS A DISTRICT COURT JUDGE, AND JOHN TOMLINSON AS PROBATE JUDGE. IT SHOULD BE NOTED THAT THE FOUNDATION CONTRACTS WITH THE COUNTY OF ST. CLAIR TO MANAGE THE DAY-TO-DAY OPERATIONS

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OF OUR BLUE WATER RIVER WALK PROPERTY HELD IN OUR SUPPORTING ORGANIZATION,
BLUE WATER LAND FUND AS EMPLOYEES OF THE COUNTY'S COURT SYSTEM, THESE THREE
INDIVIDUALS WERE NOT INVOLVED WITH THAT TRANSACTION OR THOSE
RESPONSIBILITIES.

IN ALL OF THESE WORKING RELATIONSHIPS, EACH RESPECTIVE TRUSTEE 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. THE
FOUNDATION'S GOVERNANCE STRUCTURE, AND POLICIES AND PRACTICES ARE SUCH THAT
NO TWO OR THREE TRUSTEES TOGETHER COULD SIGNIFICANTLY INFLUENCE BOARD
ACTION AND FOUNDATION OPERATIONS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY'S BOARD OF TRUSTEES MEET THE
LAST TUESDAY OF EACH CALENDAR QUARTER AT A MINIMUM. THE BUSINESS AGENDA OF
THESE BOARD MEETINGS INCLUDE A REVIEW OF INTERNAL FINANCIAL STATEMENTS AND
INVESTMENT REPORTS THAT HAVE BEEN REVIEWED AND ACCEPTED BY ITS FINANCE &
INVESTMENT COMMITTEE AT ONE OF THEIR MONTHLY MEETINGS.

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

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

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

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

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

THE FORM 990S (FOR THE COMMUNITY FOUNDATION AND ITS SUPPORTED
ORGANIZATIONS) ARE DISTRIBUTED TO THE RESPECTIVE BOARD OF TRUSTEES FOR
THEIR REVIEWS PRIOR TO FILING. FOR THE SAKE OF TRANSPARENCY AND
TIME-RELEVANCE, IT IS THE GOAL OF FOUNDATION MANAGEMENT TO FILE THE FORM
990S AS QUICKLY AS POSSIBLE. IF A FORMAL REVIEW AT A SCHEDULED BOARD OF
TRUSTEE MEETING IS FEASIBLE WITHIN THE TIMEFRAME, FOUNDATION MANAGEMENT

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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 990S FOR BOARD TRUSTEES' REVIEWS. AN EXPLANATORY COVER LETTER WILL ACCOMPANY THESE FORM 990S WITH REVIEW NOTES THAT 'WALK' TRUSTEES THROUGH THE DOCUMENT AND CORRELATE THE RETURN BACK TO THE AUDITED FINANCIAL STATEMENTS. THIS COVER 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 990S 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 990S WILL BE FILED.

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

FORM 990, PART VI, SECTION B, LINE 12C:

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

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

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

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

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

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

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

FOUNDATION MANAGEMENT REVIEWS THESE CONFLICT OF INTEREST DISCLOSURES UPON
RECEIPT, SUMMARIZES FOR THE BOARD AND INCLUDES IN BOARD BOOKS. THE
DISCLOSURE FORMS ARE MAINTAINED ON FILE.

IN CONDUCTING BOARD OR COMMITTEE BUSINESS, AN INTERESTED PERSON MUST
DISCLOSE THE EXISTENCE OF ANY ACTUAL OR POSSIBLE CONFLICT, AND BE GIVEN THE
OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE BOARD AND/OR COMMITTEE.

AFTER DISCLOSURE, THE CHAIR OF THE BOARD OR COMMITTEE, ALONG WITH STAFF,
SHALL HAVE AN OPEN DISCUSSION AS TO THE MATERIAL NATURE OF THE POSSIBLE
CONFLICT. AS DEEMED APPROPRIATE, THE INTERESTED PERSON MAY BE ASKED TO

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LEAVE THE ROOM DURING DISCUSSION AND VOTING, OR THE INTERESTED PARTY MAY
REMAIN IN THE MEETING AND PART OF DISCUSSION YET ABSTAIN FROM VOTING ON ANY
MOTION.

THE CHAIRPERSON OF THE BOARD OR COMMITTEE MAY, IF APPROPRIATE, ASK STAFF
AND/OR OTHER VOLUNTEERS TO INVESTIGATE ALTERNATIVES TO THE PROPOSED
TRANSACTION OR ARRANGEMENT SO THAT THE CONFLICT MAY BE AVOIDED.

IF THE BOARD OR COMMITTEE HAS REASONABLE CAUSE TO BELIEVE THAT A MEMBER HAS
FAILED TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, IT SHALL
INFORM THE MEMBER OF THE BASIS FOR SUCH BELIEF AND AFFORD THE MEMBER AN
OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE.

AFTER HEARING THE MEMBER'S RESPONSE AND AFTER MAKING FURTHER INVESTIGATION
AS WARRANTED BY THE CIRCUMSTANCES, THE BOARD OR COMMITTEE SHALL DETERMINE
THE BEST COURSE OF ACTION TO AVOID ANY REAL OR PERCEIVED CONFLICT. SUCH
ACTION MAY INCLUDE REVOKING OR CHANGING ANY PREVIOUS DECISION OR ACTION
TAKEN PRIOR TO LEARNING OF THE CONFLICT.

THE MINUTES OF THE BOARD AND COMMITTEES SHALL CONTAIN THE NAMES OF MEMBERS
AND STAFF PRESENT AT THE MEETING, THE NAMES OF MEMBERS WHO HAVE A POSSIBLE
CONFLICT OF INTEREST WITH THE ASSOCIATED GROUP, ORGANIZATION, BUSINESS OR
TRANSACTION FOR WHICH THE CONFLICT MAY EXIST, AND DOCUMENTATION AS TO WHAT
ACTION WAS TAKEN IN REGARDS TO THE CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15:

ANNUALLY, AN EXECUTIVE COMPENSATION COMMITTEE, RECOMMENDED BY THE
GOVERNANCE COMMITTEE AND APPROVED BY THE BOARD, WILL SEEK INPUT FROM THE

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BOARD OF TRUSTEES ON THE FOUNDATION'S PRESIDENT/CEO CURRENT YEAR

PERFORMANCE AND THEN INITIATE AN ANNUAL REVIEW OF HIS/HER WAGE AND BENEFIT
PACKAGE, INCLUDING DETERMINATION OF A PERFORMANCE AWARD (BONUS) TO BE PAID
IN JANUARY. ON JANUARY 1, 2021, THE FOUNDATION'S PRESIDENT/CEO BECAME FULLY
VESTED IN THE FINAL CLASS YEAR'S DEFERRED COMPENSATION BENEFITS UNDER THE
PREVIOUS TOP HAT PLAN, AND THE FUNDS WERE DISTRIBUTED ON JANUARY 26, 2021.

IT IS THE BOARD OF TRUSTEE'S CURRENT PREMISE THAT THE PRESIDENT/CEO'S
ACCOMPLISHMENTS BASED UPON INPUT FROM THE BOARD, DONORS AND COMMUNITY
PARTNERS SINCE HIS 2002 HIRING IS IN THE TOP 10-20% OF ALL FOUNDATION CEOS
IN MICHIGAN. FURTHERMORE, IT IS AGREED THAT THE MARKET FOR THE SERVICES OF
FOUNDATION CEOS IS NOT RESTRICTED TO THIS LOCAL REGION OR EVEN MICHIGAN BUT
RATHER WOULD EXTEND NATIONALLY INTO THE MIDWEST'S EAST NORTH CENTRAL
REGION. 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 THIS BROADER REGION.

IN ITS REVIEW, THIS EXECUTIVE COMPENSATION COMMITTEE WILL UTILIZE
COMPENSATION DATA FROM THE ANNUAL COUNCIL ON FOUNDATIONS' GRANTMAKERS
SALARY AND BENEFITS REPORT FOR FOUNDATIONS WITH ASSETS BETWEEN \$50 - \$99.9
MILLION IN THE MIDWEST'S EAST NORTH CENTRAL REGION. FROM TIME TO TIME, THE
EXECUTIVE COMPENSATION COMMITTEE MAY ALSO REVIEW COMPENSATION DATA FROM THE
CHRONICLE OF PHILANTHROPY. THE EXECUTIVE COMPENSATION COMMITTEE'S REVIEW OF
THE PRESIDENT/CEO'S WAGE AND BENEFITS PACKAGE WILL TAKE PLACE EACH FALL
AFTER THE COUNCIL ON FOUNDATION'S RELEASE OF ITS CURRENT YEAR SALARIES AND
BENEFITS REPORT, AT WHICH TIME THEY WILL DEVELOP A RECOMMENDATION LEADING
UP TO THE BOARD'S DECEMBER MEETING.

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

Employer identification number
38-1872132

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.

AT EACH DECEMBER BOARD MEETING, THE EXECUTIVE COMPENSATION COMMITTEE WILL SEEK BOARD INPUT AND FORMALLY CONDUCT THE PRESIDENT/CEO'S PERFORMANCE REVIEW WITH THE BOARD. AT THAT TIME, THE EXECUTIVE COMPENSATION COMMITTEE'S RECOMMENDATION ON THE PRESIDENT/CEO'S WAGE AND BENEFITS PACKAGE IS PRESENTED TO TAKE EFFECT IN THE UPCOMING CALENDAR YEAR. FOLLOWING THAT INPUT AND REVIEW, THE BOARD WILL TAKE ACTION ON THE WAGE AND BENEFIT PACKAGE RECOMMENDATION AT THAT MEETING OR THE UPCOMING JANUARY BOARD MEETING IN CONJUNCTION WITH THE PRESIDENT/CEO'S PERFORMANCE AWARD ACTION FOR THE CURRENT YEAR TO BE PAID OUT IN JANUARY.

FORM 990, PART VI, SECTION C, LINE 19:

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

Name of the organization	COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Employer identification number	38-1872132
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- 1) MAKE THESE DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION AT ITS OFFICES DURING REGULAR BUSINESS HOURS WITHOUT CHARGE;
- 2) PROVIDE A COPY WITHOUT CHARGE, OTHER THAN A REASONABLE FEE FOR REPRODUCTION AND ACTUAL POSTAGE COSTS, OF ALL OR ANY PART OF THESE DOCUMENTS REQUIRED TO BE MADE AVAILABLE FOR PUBLIC INSPECTION TO ANY INDIVIDUAL WHO MAKES A REQUEST FOR SUCH A COPY IN PERSON OR IN WRITING; AND
- 3) UPLOAD AND MAINTAIN ON OUR WEBSITE THE FOUNDATION'S AUDITED FINANCIAL STATEMENTS, FORM 990S AND FORM 990-TS TO THE EXTENT FILINGS WERE REQUIRED FOR A MINIMUM OF 3 YEARS.

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

FORM 990, PART VII - ADDITIONAL INFORMATION

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

Name of the organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Employer identification number 38-1872132
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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. ALL OF THE 9 FORM W-2S FILED IN 2020 WERE FOR PROGRAMS AND INITIATED UNDER THE CORE COMMUNITY FOUNDATION, WITH TWO INCLUDING SOME ALLOCATION TO A GRANT-FUNDED INITIATIVE.

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

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

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

▶ 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

OMB No. 1545-0047

2020
Open to Public
Inspection

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

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
THE COMMUNITY RENAISSANCE FUND - 20-1649236 500 WATER STREET PORT HURON, MI 48060	COMM. DEV.	MICHIGAN	501(C)(3)	LINE 12A, I N/A			X
THE BLUE WATER LAND FUND, INC. - 45-2908074 500 WATER STREET PORT HURON, MI 48060	COMM. DEV.	MICHIGAN	501(C)(3)	LINE 12A, I N/A			X

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule R (Form 990) 2020

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	364,102.	CASH BASIS
(2)	THE COMMUNITY RENAISSANCE FUND	B	176,344.	CASH BASIS
(3)				
(4)				
(5)				
(6)				

