

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20__

2023

Department of the Treasury Internal Revenue Service

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

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer COMMUNITY FOUNDATION OF ST. CLAIR COUNTY

EIN or SSN 38-1872132

Name and title of officer or person subject to tax RANDY D MAIERS PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only.

Table with 3 columns: Line number (1a-10a), Description (Form 990 check here, Total revenue, Total tax, etc.), and Amount (6,398,623).

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

[X] I authorize UHY ADVISORS GREAT LAKES, 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 2023 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 entity, I will enter my PIN as my signature on the tax year 2023 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 [Handwritten Signature]

Date 10-28-24

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 2023 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 JESSICA WALZ

Date 10/23/24

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

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

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

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

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

| | | |
|--|---|---|
| Type or Print | Name of exempt organization, employer, or other filer, see instructions. COMMUNITY FOUNDATION OF ST. CLAIR COUNTY | Taxpayer identification number (TIN) 38-1872132 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions. 500 WATER STREET | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. PORT HURON, MI 48060 | |

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

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ | 01 | Form 4720 (other than individual) | 09 |
| Form 4720 (individual) | 03 | Form 5227 | 10 |
| Form 990-PF | 04 | Form 6069 | 11 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 8870 | 12 |
| Form 990-T (trust other than above) | 06 | Form 5330 (individual) | 13 |
| Form 990-T (corporation) | 07 | Form 5330 (other than individual) | 14 |
| Form 1041-A | 08 | | |

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of KAREN A. LEE
500 WATER STREET - PORT HURON, MI 48060

Telephone No. 810-984-4761 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 23 or
 tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

| | | | |
|---|-----------|----|----|
| 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ | 0. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ | 0. |

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

Return of Organization Exempt From Income Tax

Form **990**

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

2023

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 **2023** calendar year, or tax year beginning and ending

| | | | |
|--|---|---|--|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY | | D Employer identification number 38-1872132 |
| | Doing business as | | E Telephone number 810-984-4761 |
| | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | G Gross receipts \$ 36,708,698. |
| | 500 WATER STREET | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| | City or town, state or province, country, and ZIP or foreign postal code PORT HURON, MI 48060 | | H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| F Name and address of principal officer: RANDY D. MAIERS 500 WATER STREET, PORT HURON, MI 48060 | | If "No," attach a list. See instructions | |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | | |
| J Website: WWW.STCLAIRFOUNDATION.ORG | | H(c) Group exemption number | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | | L Year of formation: 1944 M State of legal domicile: MI | |

Part I Summary

| | | | |
|---|--|----------------------------------|---------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: 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 | 25 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 24 |
| | 5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) | 5 | 17 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 266 |
| | 7 a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | -17,212. |
| b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0. | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | 3,020,432. | 5,035,954. |
| | 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) | 16,044,064. | 1,334,183. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 92,765. | 28,486. |
| | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 19,157,261. | 6,398,623. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 4,368,854. | 5,128,156. |
| | 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) | 1,088,507. | 1,203,493. |
| | b Total fundraising expenses (Part IX, column (D), line 25) | 0. | 0. |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 134,542. | |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 678,783. | 728,830. |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 6,136,144. | 7,060,479. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | 13,021,117. | -661,856. |
| | 21 Total liabilities (Part X, line 26) | Beginning of Current Year | End of Year |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 86,565,906. | 96,206,834. |
| | | 18,127,351. | 18,808,584. |
| | 68,438,555. | 77,398,250. | |

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 | Date | | | |
| | RANDY D. MAIERS, PRESIDENT <i>Randy Maiers</i> | 10-28-24 | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | PTIN |
| | JESSICA WALZ | JESSICA WALZ | 10/23/24 | <input type="checkbox"/> | P01227819 |
| Preparer Use Only | Firm's name | Firm's EIN | Phone no. | | |
| | UHY ADVISORS GREAT LAKES, INC. | 38-1910111 | 810-984-3829 | | |
| Firm's address | | | | | |
| 1979 HOLLAND AVE, SUITE A | | | | | |
| 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 (2023)

38-1872132 Page 2

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 \$ 5,937,318. including grants of \$ 5,128,156.) (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 5,937,318.

**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> ? See instructions | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 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> See instructions | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | | X |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | | X |
| 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**

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 the 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 line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| 29 | Did the organization receive more than \$25,000 in noncash 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 on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O | X | |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | | Yes | No |
|----|--|-----|----|
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | | |
| b | Enter the number of Forms W-2G included on 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**

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 | 17 | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 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 <u>IRELAND</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| 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? Note: See the instructions for additional information the organization must report on Schedule O. | | |
| 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 the 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 |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? <i>If "Yes," complete Form 6069.</i> | | |

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 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. | | |
| | 1a 25 | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | | |
| | 1b 24 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | X | |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | X | |
| b | Each committee with authority to act on behalf of the governing body? | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | X |

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MI, 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

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

Form 990 (2023)

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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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (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/CEO | 40.00 2.00 | | | X | | | | 262,067. | 0. | 60,531. |
| (2) JACKIE HANTON VICE PRESIDENT | 40.00 0.25 | | | | | X | | 146,411. | 0. | 12,552. |
| (3) KAREN LEE DIRECTOR OF FINANCE | 40.00 | | | | | X | | 109,722. | 0. | 28,010. |
| (4) MICHAEL J. CANSFIELD TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (5) JOSHUA CHAPMAN TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (6) JAMES P. CHARRON TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (7) THERESE DAMMAN TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (8) SHERI FAUST TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (9) DON C. FLETCHER TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (10) CHARLES G. KELLY TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (11) KORISSA KRAMER MEMBER AT LARGE | 1.50 2.00 | X | | | | | | 0. | 0. | 0. |
| (12) DONNA KUHR TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (13) SONAL MAKIM TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (14) PATRICIA A. MANLEY VICE CHAIR | 1.75 2.00 | | | X | | | | 0. | 0. | 0. |
| (15) JANAL L. MOSSETT TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (16) DONNA NIESTER MEMBER AT LARGE | 1.50 2.00 | X | | | | | | 0. | 0. | 0. |
| (17) F. WILLIAM SCHWARZ III SECRETARY | 1.50 2.00 | | | X | | | | 0. | 0. | 0. |

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

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/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (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) ALEXIS RUMPTZ TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (19) WILLIAM "WILL" OLDFORD TREASURER | 1.50 2.00 | | | X | | | | 0. | 0. | 0. |
| (20) STEVEN SCHWEIHOFFER TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (21) DUNCAN E. SMITH MEMBER AT LARGE | 1.50 2.00 | X | | | | | | 0. | 0. | 0. |
| (22) CLIFFORD S. THOMASON TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (23) JOHN TOMLINSON TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (24) HALE WALKER CHAIR | 2.00 2.25 | | | X | | | | 0. | 0. | 0. |
| (25) TIMOTHY M. WARD TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| (26) MICHAEL WENDLING TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| 1b Subtotal | | | | | | | | 518,200. | 0. | 101,093. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 0. | 0. | 0. |
| d Total (add lines 1b and 1c) | | | | | | | | 518,200. | 0. | 101,093. |

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 **3**

| | 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

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

Form 990

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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 (check all that apply) | | | | | | (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 | | | |
| (27) EMILY VINCKIER-PIERCE TRUSTEE | 0.50 | X | | | | | | 0. | 0. | 0. |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total to Part VII, Section A, line 1c | | | | | | | | | | |

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Form 990 (2023)

Part VIII Statement of Revenue

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 | |
|---|---|----------------------|----------------------|--|--------------------------------------|---|----------|
| Contributions, Gifts, Grants and Other Similar Amounts | 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 | 5,035,954. | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ 21,433. | | | | |
| | h Total. Add lines 1a-1f | | 5,035,954. | | | | |
| | Program Service Revenue | 2 a _____ | Business Code | | | | |
| b _____ | | | | | | | |
| c _____ | | | | | | | |
| d _____ | | | | | | | |
| e _____ | | | | | | | |
| f All other program service revenue | | | | | | | |
| g Total. Add lines 2a-2f | | | | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 1,648,542. | | | 1648542. | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | 6 a Gross rents | 6a | (i) Real | | | | |
| | | | (ii) Personal | | | | |
| | | | | | | | |
| | b Less: rental expenses ... | 6b | | | | | |
| | c Rental income or (loss) | 6c | | | | | |
| | d Net rental income or (loss) | | | | | | |
| | 7 a Gross amount from sales of assets other than inventory | 7a | (i) Securities | 29,995,716. | | | |
| | | | (ii) Other | | | | |
| | | | | | | | |
| | b Less: cost or other basis and sales expenses | 7b | 30,310,075. | | | | |
| | c Gain or (loss) | 7c | -314,359. | | | | |
| | d Net gain or (loss) | | -314,359. | -314,359. | | | |
| 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 | 11 a JCR COMMERCIAL REFINANCE FUND | Business Code | 900099 | -91. | -91. | | |
| | b HARBERT US REAL ESTATE FUND V | | 900099 | -17,121. | -17,121. | | |
| | c _____ | | | | | | |
| | d All other revenue | | 900099 | 45,698. | 45,698. | | |
| | e Total. Add lines 11a-11d | | | 28,486. | | | |
| | 12 Total revenue. See instructions | | | 6,398,623. | -268,661. | -17,212. | 1648542. |

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Form 990 (2023)

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 | 4,588,413. | 4,588,413. | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 539,743. | 539,743. | | |
| 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 | 351,585. | 165,287. | 158,406. | 27,892. |
| 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 | 649,147. | 279,726. | 316,036. | 53,385. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 44,467. | 20,152. | 20,628. | 3,687. |
| 9 Other employee benefits | 94,300. | 49,703. | 34,718. | 9,879. |
| 10 Payroll taxes | 63,994. | 28,621. | 30,143. | 5,230. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | 6,303. | | 6,303. | |
| c Accounting | 40,499. | | 40,499. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 240,746. | | 240,746. | |
| 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 | 87,979. | 77,426. | | 10,553. |
| 13 Office expenses | 26,343. | 12,429. | 11,804. | 2,110. |
| 14 Information technology | 80,553. | 41,886. | 32,805. | 5,862. |
| 15 Royalties | | | | |
| 16 Occupancy | 58,083. | 26,317. | 26,949. | 4,817. |
| 17 Travel | 23,474. | 10,639. | 10,889. | 1,946. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 29,522. | 21,370. | 6,916. | 1,236. |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 61,873. | 28,037. | 28,706. | 5,130. |
| 23 Insurance | 14,399. | 6,526. | 6,679. | 1,194. |
| 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 MISCELLANEOUS | 39,511. | 32,186. | 7,325. | |
| b DUES / MEMBERSHIP / SUBSCRI | 19,545. | 8,857. | 9,067. | 1,621. |
| c | | | | |
| d | | | | |
| e All other expenses | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 7,060,479. | 5,937,318. | 988,619. | 134,542. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

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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 | 147,249. | 1 | 470,973. |
| | 2 Savings and temporary cash investments | 6,548,824. | 2 | 5,203,046. |
| | 3 Pledges and grants receivable, net | 160,501. | 3 | 460,109. |
| | 4 Accounts receivable, net | 255,426. | 4 | 87,549. |
| | 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 | 2,005,712. | 7 | 1,800,537. |
| | 8 Inventories for sale or use | 475. | 8 | |
| | 9 Prepaid expenses and deferred charges | 33,823. | 9 | 34,517. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 1,501,934. | | |
| | b Less: accumulated depreciation | 519,660. | | |
| | 11 Investments - publicly traded securities | 960,282. | 10c | 982,274. |
| | 12 Investments - other securities. See Part IV, line 11 | 76,273,117. | 11 | 86,984,495. |
| | 13 Investments - program-related. See Part IV, line 11 | | 12 | |
| | 14 Intangible assets | | 13 | |
| | 15 Other assets. See Part IV, line 11 | | 14 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 180,497. | 15 | 183,334. | |
| | 86,565,906. | 16 | 96,206,834. | |
| Liabilities | 17 Accounts payable and accrued expenses | 149,834. | 17 | 156,473. |
| | 18 Grants payable | 2,528,669. | 18 | 1,265,505. |
| | 19 Deferred revenue | 850. | 19 | 311,956. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | 14,109,366. | 21 | 15,947,686. |
| | 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 | 978,632. | 23 | 891,964. |
| | 24 Unsecured notes and loans payable to unrelated third parties | 200,000. | 24 | 200,000. |
| | 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 | 160,000. | 25 | 35,000. |
| | 26 Total liabilities. Add lines 17 through 25 | 18,127,351. | 26 | 18,808,584. |
| 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 | 68,438,555. | 27 | 77,398,250. |
| | 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 | 68,438,555. | 32 | 77,398,250. |
| 33 Total liabilities and net assets/fund balances | 86,565,906. | 33 | 96,206,834. | |

Form 990 (2023)

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

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 | 6,398,623. |
| 2 Total expenses (must equal Part IX, column (A), line 25) | 2 | 7,060,479. |
| 3 Revenue less expenses. Subtract line 2 from line 1 | 3 | -661,856. |
| 4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 68,438,555. |
| 5 Net unrealized gains (losses) on investments | 5 | 11,401,572. |
| 6 Donated services and use of facilities | 6 | |
| 7 Investment expenses | 7 | -206,173. |
| 8 Prior period adjustments | 8 | |
| 9 Other changes in net assets or fund balances (explain on Schedule O) | 9 | -1,573,848. |
| 10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 77,398,250. |

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 on Schedule O. | | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | X |
| If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | | |
| b Were the organization's financial statements audited by an independent accountant? | 2b | X | |
| 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 | | | |
| 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? | 2c | X | |
| If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | | |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | 3a | | 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 | 3b | | |

SCHEDULE A (Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

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) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 4054013. | 7611231. | 6864211. | 3020432. | 5035954. | 26585841. |
| 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 | 4054013. | 7611231. | 6864211. | 3020432. | 5035954. | 26585841. |
| 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. | | | | | | 26585841. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4 | 4054013. | 7611231. | 6864211. | 3020432. | 5035954. | 26585841. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 1793212. | 1448367. | 1814814. | 1514095. | 1648542. | 8219030. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | 76,995. | 15,586. | 71,125. | 50,673. | -17,212. | 197,167. |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 34,598. | 3,170. | 10,094. | 20,470. | 45,698. | 114,030. |
| 11 Total support. Add lines 7 through 10 | | | | | | 35116068. |
| 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 2023 (line 6, column (f), divided by line 11, column (f)) | 14 | 75.71 | % |
| 15 Public support percentage from 2022 Schedule A, Part II, line 14 | 15 | 73.19 | % |
| 16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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"/> | | |

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) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (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) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (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 on 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 2023 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2022 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2022 Schedule A, Part III, line 17 | 18 | % |

19a 33 1/3% support tests - 2023. 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 - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of 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).</i> | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</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 on 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 on 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? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

Part IV Supporting Organizations (continued)

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

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> | | |
| 1 | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <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> | | |
| 2 | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <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> | | |
| 1 | | |

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

| | | |
|--|--|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a 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> | | |
| 2a | | |
| b Did the activities described on 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> | | |
| 2b | | |
| 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> | | |
| 3a | | |
| 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> | | |
| 3b | | |

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

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 | | (A) Prior Year | (B) Current Year (optional) |
|---|---|----------------|--------------------------------|
| 1 Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | Current Year |
| 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
ST. CLAIR COUNTY

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 - <i>provide details in Part VI</i>) | 5 |
| 6 Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions. | 8 |
| 9 Distributable amount for 2023 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-2023 | (iii) Distributable Amount for 2023 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2023 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2023 | | | |
| a From 2018 | | | |
| b From 2019 | | | |
| c From 2020 | | | |
| d From 2021 | | | |
| e From 2022 | | | |
| f Total of lines 3a through 3e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2023 distributable amount | | | |
| i Carryover from 2018 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 Distributions for 2023 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2023 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 7 Excess distributions carryover to 2024. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2019 | | | |
| b Excess from 2020 | | | |
| c Excess from 2021 | | | |
| d Excess from 2022 | | | |
| e Excess from 2023 | | | |

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

2023

Open to Public Inspection

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

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year, and questions about donor informed consent.

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

Form with multiple sections: Purpose(s) of conservation easements, Total number of conservation easements, Total acreage restricted, Number of conservation easements on a certified historic structure, Number of conservation easements included on line 2c, Number of conservation easements modified, 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 2d 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.

Form with sections: 1a 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. 1b 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. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under 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**

Schedule D (Form 990) 2023

38-1872132 Page **2**

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:

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

| | Amount |
|-----------|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" 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 | 62,097,475. | 76,546,429. | 67,864,954. | 59,718,846. | 51,454,203. |
| b Contributions | 546,688. | 921,913. | 1,821,346. | 3,758,535. | 2,171,585. |
| c Net investment earnings, gains, and losses | 9,506,933. | -11,937,829. | 10,188,820. | 6,933,279. | 8,372,885. |
| d Grants or scholarships | 1,891,193. | 3,214,560. | 3,114,344. | 2,287,786. | 2,078,410. |
| e Other expenditures for facilities and programs | 171,999. | 218,478. | 214,347. | 257,920. | 201,417. |
| f Administrative expenses | | | | | |
| g End of year balance | 70,087,904. | 62,097,475. | 76,546,429. | 67,864,954. | 59,718,846. |

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:

- (i) Unrelated organizations? _____
 (ii) Related organizations? _____

| | Yes | No |
|---------------|-----|----|
| 3a(i) | | X |
| 3a(ii) | | X |
| 3b | | |

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? _____

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---------------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 85,000. | | 85,000. |
| b Buildings | | 1,108,812. | 358,431. | 750,381. |
| c Leasehold improvements | | | | |
| d Equipment | | 190,230. | 146,676. | 43,554. |
| e Other | | 117,892. | 14,553. | 103,339. |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) 982,274.

Schedule D (Form 990) 2023

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

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, line 12, col. (B)) | | |

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, line 13, col. (B)) | | |

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, line 15, col. (B)) | |

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) THUMBCOAST KITCHENS LIABILITY DUE | |
| (3) TO CRF | 35,000. |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) | 35,000. |

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 ...

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 | 15,085,049. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains (losses) on investments | 2a | 11,401,572. | |
| 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 | 11,401,572. | |
| 3 | Subtract line 2e from line 1 | 3 | 3,683,477. | |
| 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 | 206,173. | |
| b | Other (Describe in Part XIII.) | 4b | 2,508,973. | |
| c | Add lines 4a and 4b | 4c | 2,715,146. | |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5 | 6,398,623. | |

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 | 6,125,354. |
| 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 | -58,193. | |
| e | Add lines 2a through 2d | 2e | -58,193. | |
| 3 | Subtract line 2e from line 1 | 3 | 6,183,547. | |
| 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 | 240,746. | |
| b | Other (Describe in Part XIII.) | 4b | 636,186. | |
| c | Add lines 4a and 4b | 4c | 876,932. | |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 | 7,060,479. | |

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.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

AGENCY FUND ACTIVITY CONTRIBUTIONS AND INVESTMENT EARNINGS 2,508,973.

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

Part XIII Supplemental Information *(continued)*

PART XII, LINE 2D - OTHER ADJUSTMENTS:

PRIOR YEAR GRANTS REFUNDED -58,193.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

AGENCY FUND ACTIVITY GRANTS AND EXPENSES 636,186.

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.
Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

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

Part I General Information on Grants and Assistance

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

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. 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 noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|--|----------------|---------------------------------|--------------------------|----------------------------------|---|---------------------------------------|---|
| RIVERBANK YOUTH THEATRE 109 S. THIRD STREET ST. CLAIR, MI 48079 | 47-4694944 3 | | 721,268. | 0. | | | YOUTH PROGRAMMING / ST. CLAIR BOARDWALK THEATRE |
| CITY OF MARINE CITY 260 SOUTH PARKER STREET MARINE CITY, MI 48039 | 38-6004573 GOV | | 427,000. | 0. | | | MARINA / BRIDGE TO BAY TRAIL / TOT LOT |
| ST. CLAIR COUNTY COMMUNITY COLLEGE 323 ERIE STREET PORT HURON, MI 48060 | 38-1857017 GOV | | 402,628. | 0. | | | STUDENT SUPPORT |
| CITY OF ST. CLAIR 547 N. CARNEY DRIVE ST. CLAIR, MI 48079 | 38-6004590 GOV | | 201,565. | 0. | | | COMMUNITY IMPROVEMENTS / PROGRAMMING / F ESTIVALS |
| PORT HURON MUSEUM OF ARTS AND HISTORY - 1115 6TH STREET - PORT HURON, MI 48060 | 38-1864312 3 | | 152,608. | 0. | | | GENERAL SUPPORT & PROGRAMMING |
| FRIENDS OF FORT GRATIOT LIGHT P.O. BOX 610518 PORT HURON, MI 48061 | 82-4039594 3 | | 144,706. | 0. | | | GENERAL SUPPORT |

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

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

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

Schedule I (Form 990) 2023

**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 |
|---|----------------|-------------------------------|--------------------------|-----------------------------------|---|--|--|
| ATHLETIC FACTORY INC. 2865 W RICK DR PORT HURON, MI 48060 | 61-1850568 3 | | 143,906. | 0. | | | GENERAL SUPPORT/ YOUTH PROGRAMS/SUSTAINABILITY |
| PORT HURON SCHOOLS 2720 RIVERSIDE DRIVE PORT HURON, MI 48060 | 38-6003498 GOV | | 134,059. | 0. | | | STUDENT SUPPORT & PROGRAMS/COLLEGE ADVISOR |
| THE COUNCIL ON AGING, INC. SERVING ST. CLAIR COUNTY - 600 GRAND RIVER AVENUE - PORT HURON, MI 48060 | 38-1876251 3 | | 131,680. | 0. | | | GENERAL SUPPORT |
| CITY OF PORT HURON 100 MCMORRAN BLVD PORT HURON, MI 48060 | 38-6004727 GOV | | 106,708. | 0. | | | COMMUNITY PROGRAMS/IMPROVEMENTS/PUBLIC SAFETY/PROJECTS |
| GRACE EPISCOPAL CHURCH 1213 6TH STREET PORT HURON, MI 48060 | 38-1410473 3 | | 100,500. | 0. | | | GENERAL SUPPORT/WISH LIST |
| FRIENDS OF THE ST CLAIR RIVER WATERSHED - PO BOX 611496 - PORT HURON, MI 48061 | 77-0670838 3 | | 81,371. | 0. | | | COMMUNITY IMPROVEMENTS/PROGRAMS/PROJECTS |
| OLD NEWSBOYS ASSOCIATION OF PORT HURON - PO BOX 100 - MARYSVILLE, MI 48040 | 38-2496656 3 | | 63,250. | 0. | | | GENERAL SUPPORT/BOWL 4 KIDS/WISH LIST/MARKETING AND TECHNOLOGY NEEDS |
| ST. CLAIR COUNTY CHILD ABUSE/NEGLECT COUNCIL - 1107 MILITARY STREET - PORT HURON, MI 48060 | 38-2780230 3 | | 60,000. | 0. | | | GENERAL SUPPORT/WISH LIST/ BODY THERAPY ROOM |
| ST. CLAIR CHAMBER OF COMMERCE PO BOX 121 201 N. RIVERSIDE AVE ST. CLAIR, MI 48079 | 38-3203791 6 | | 50,000. | 0. | | | ROCKIN THE PLAZA CONCERT/LIVE ENTERTAINMENT |

**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 |
|---|----------------|-------------------------------|--------------------------|-----------------------------------|---|--|--|
| HUNTER HOSPITALITY HOUSE 1010 LINCOLN STREET PORT HURON, MI 48060 | 45-2814487 3 | | 42,700. | 0. | | | GENERAL SUPPORT/WISH LIST/WINDOW REPLACEMENT/ACCESSIBILITY RAMP REPAIR |
| MEMPHIS COMMUNITY SCHOOLS P.O. BOX 201 34110 BORDMAN ROAD MEMPHIS, MI 48041 | 38-6002551 GOV | | 42,552. | 0. | | | STEM LEARNING LAB/FOOD BACKPACK PROGRAM/COLLEGE TOUR |
| YALE PUBLIC SCHOOLS 247 SCHOOL DRIVE YALE, MI 48097 | 38-6003506 GOV | | 41,642. | 0. | | | STUDENT SUPPORT & PROGRAMS |
| HOLY CROSS EDUCATIONAL FUND INC PO BOX 105 MARINE CITY, MI 48039 | 38-2529645 3 | | 36,950. | 0. | | | GENERAL SUPPORT |
| ST. CLAIR ART ASSOCIATION 201 N. RIVERSIDE AVENUE, SUITE A6 ST. CLAIR, MI 48079 | 23-7165977 3 | | 36,708. | 0. | | | BUILDING REPAIR/RECOVERY EXPENSES/WISH LIST/ART WAVE AT THE ART FAIR |
| BLUE WATER ALLIES 1519 MILITARY ST PORT HURON, MI 48060 | 92-3440271 3 | | 39,977. | 0. | | | GENERAL SUPPORT/ONE MONTH RENT/HOMECOMING GALA/WISHLIST |
| MID CITY NUTRITION 2014 HOLLAND AVENUE, SUITE 701 PORT HURON, MI 48060 | 38-3934612 3 | | 34,981. | 0. | | | GENERAL SUPPORT/NEW BUILDING/GROCERIES/STAFF SUPPORT/WISHLIST |
| SONS OUTREACH PO BOX 610385 PORT HURON, MI 48061 | 38-3090778 3 | | 33,552. | 0. | | | GENERAL SUPPORT/COLLEGE TOURS/CONSTRUCTION TOOLS/WISHLIST |
| EAST CHINA SCHOOL DISTRICT 1585 MEISNER ROAD EAST CHINA, MI 48054 | 38-6003547 GOV | | 32,007. | 0. | | | STUDENT SUPPORT & PROGRAMS |

**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 |
|---|--------------|-------------------------------|--------------------------|-----------------------------------|---|--|---|
| ST. VINCENT DE PAUL, ST. MARY COUNCIL OF ST. CLAIR - 415 N SIXTH STREET - ST CLAIR, MI 48079 | 38-1359592 3 | | 31,234. | 0. | | | SENIOR CITIZEN SUPPORT/ECUMENICAL FOOD PANTRY/THE CHRISTMAS ROOM RENT |
| ST CLAIR COUNTY 200 GRAND RIVER AVENUE, SUITE 201 PORT HURON, MI 48060 | 38-6006420 | GOV | 27,888. | 0. | | | COMMUNITY IMPROVEMENTS/PROGRAMS/PROJECTS |
| VISITING NURSE ASSOCIATION & BLUE WATER HOSPICE - 3403 LAPEER RD SUITE B 101 - PORT HURON, MI 48060 | 38-2667827 3 | | 27,000. | 0. | | | GENERAL SUPPORT/EMERGENCY RESPONSE DEVICE |
| MICHIGAN WOMEN FORWARD 1155 BREWERY PARK BLVD, SUITE 350 DETROIT, MI 48207 | 38-2689979 3 | | 25,000. | 0. | | | ST. CLAIR COUNTY BUSINESS DEVELOPMENT |
| YMCA OF THE BLUE WATER AREA 1525 THIRD STREET PORT HURON, MI 48060 | 38-1358417 3 | | 20,351. | 0. | | | FOOD PROGRAM/HOMELESS SHELTER TV/MAJOR GIFTS CAMPAIGN/BIKE FOR THE Y/WISHLIST |
| ASCENSION RIVER DISTRICT HOSPITAL 4100 RIVER ROAD EAST CHINA, MI 48054 | 20-2961579 3 | | 18,353. | 0. | | | GENERAL SUPPORT/ 2 NEW INFUSION CHAIRS |
| HOLY CROSS CATHOLIC SCHOOL 618 S. WATER STREET MARINE CITY, MI 48039 | 37-1542098 3 | | 17,702. | 0. | | | GENERAL SUPPORT & SCHOLARSHIPS |
| ST. CLAIR COUNTY RESA 499 RANGE ROAD MARYSVILLE, MI 48040 | 38-1709221 | GOV | 17,250. | 0. | | | STUDENT SUPPORT/SCHOLARSHIPS & PROGRAMS/WISH LIST |
| CAMAS VALLEY CHRISTIAN FELLOWSHIP PO BOX 41 CAMAS VALLEY, OR 97416 | 93-1226883 3 | | 16,700. | 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 |
|---|----------------|-------------------------------|--------------------------|-----------------------------------|---|--|--|
| ENTER STAGE RIGHT 647 NEW HAMPSHIRE AVENUE MARYSVILLE, MI 48040 | 26-3508229 3 | | 16,000. | 0. | | | ROCK FEST/IMPROVEMENTS |
| INTERNATIONAL SYMPHONY ORCHESTRA OF SARNIA AND FORT HURON - PO BOX 610242 - FORT HURON, MI 48061-0242 | 23-7035763 3 | | 15,281. | 0. | | | GENERAL SUPPORT |
| BLUE WATER SAFE HORIZONS 1840 GRANT PLACE PORT HURON, MI 48060 | 38-2234145 3 | | 15,039. | 0. | | | GENERAL SUPPORT/CAROLYN'S PLACE REJUVENATION/STAFF SUPPORT |
| MICHIGAN CHAPTER - ANTIQUE AND CLASSIC BOAT SOCIETY - 4731 DESMOND BEACH ROAD - FORT GRATIOT, MI 48059 | 14-6081693 3 | | 15,000. | 0. | | | BOAT THE BLUE |
| VILLAGE OF CAPAC P.O. BOX 218 CAPAC, MI 48014 | 38-6004666 GOV | | 15,000. | 0. | | | POCKET PARK |
| SACRED HEART MAJOR SEMINARY 2701 W CHICAGO BLVD DETROIT, MI 48206 | 38-1358214 3 | | 14,700. | 0. | | | SCHOLARSHIPS |
| PHHS BIG RED MARCHING MACHINE BAND BOOSTERS - PO BOX 611606 - PORT HURON, MI 48060 | 38-3209751 3 | | 13,130. | 0. | | | BAND CAMP |
| ALGONAC COMMUNITY SCHOOLS 5200 TAFT RD ALGONAC, MI 48001 | 38-6003526 GOV | | 12,182. | 0. | | | TEACHER GRANTS/COLLEGE CAMPUS TOUR/HYGIENE CLOSET |
| MARWOOD NURSING AND REHAB 1300 BEARD STREET PORT HURON, MI 48060 | 38-2683251 3 | | 11,782. | 0. | | | GENERAL SUPPORT/WISHLIST/DISHWASHE R |

**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).

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|--|--------------|--------------------------------|--------------------------|-----------------------------------|---|--|--|
| ST. CLAIR COUNTY ORGANIZING FOR REGIONAL EQUITY - 3003 MOAK STREET - PORT HURON, MI 48060 | 83-1930756 3 | | 11,126. | 0. | | | GENERAL SUPPORT/PROGRAMS |
| ALGONAC SPORTS BOOSTERS 5200 TAFT ROAD ALGONAC, MI 48001 | 38-3131091 3 | | 11,000. | 0. | | | WEIGHT ROOM REHAB PROJECT/TRAP TEAM/TENNIS TEAM |
| UNITED WAY OF ST. CLAIR COUNTY 1723 MILITARY STREET PORT HURON, MI 48060 | 38-1357996 3 | | 10,378. | 0. | | | ANNUAL CAMPAIGN |
| SOS MARYSVILLE FOOD PANTRY 2929 GRATIOT AVENUE MARYSVILLE, MI 48040 | 45-2737183 3 | | 10,377. | 0. | | | GENERAL SUPPORT/WISH LIST |
| PORT HURON BRANCH NAACP PO BOX 610486 PORT HURON, MI 48060 | 20-3894253 3 | | 10,250. | 0. | | | FIELD DAY MUSCIANS/YOUTH PROGRAMMING |
| MCLAREN PORT HURON FOUNDATION 1201 STONE STREET, SUITE 11 PORT HURON, MI 48060 | 38-2777750 3 | | 10,222. | 0. | | | GENERAL SUPPORT/CHARITY GOLF OUTING/YALE COMMUNITY HEALTH CENTER |
| VETERAN SMILES FOUNDATION 201 N. RIVERSIDE AVENUE, SUITE C3 ST. CLAIR, MI 48079 | 92-1481800 3 | | 10,000. | 0. | | | VETERAN DENTAL CARE |
| BLUE WATER AREA CHAMBER OF COMMERCE COMMUNITY BENEFIT FUND - 512 MCMORRAN BLVD - PORT HURON, MI 48060 | 38-2577353 3 | | 10,000. | 0. | | | CELEBRATING DIVERSITY EVENT |
| ECONOMIC DEVELOPMENT ALLIANCE OF ST. CLAIR COUNTY - 100 MCMORRAN, 4TH FLOOR, SUITE B - PORT HURON, MI 48060 | 38-1410034 3 | | 10,000. | 0. | | | EMERGE FUND |

**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 |
|--|--------------|-------------------------------|--------------------------|-----------------------------------|---|--|-------------------------------------|
| FIRST CONGREGATIONAL CHURCH UCC 300 ADAMS STREET ST CLAIR, MI 48079 | 38-2133665 3 | | 10,000. | 0. | | | GENERAL SUPPORT |
| COUNCIL OF MICHIGAN FOUNDATIONS 3101 E. GRAND BLVD., SUITE 300 DETROIT, MI 48202 | 38-6263347 3 | | 10,000. | 0. | | | ANNUAL CONFERENCE |
| LIBERTY RIDERS, INC. 7103 GRATIOT AVENUE ST. CLAIR, MI 48079 | 90-0134885 3 | | 10,000. | 0. | | | INSTRUCTORS/GENERAL SUPPORT |
| HARBOR IMPACT MINISTRIES 1963 ALLEN ROAD KIMBALL, MI 48074 | 45-2120215 3 | | 8,899. | 0. | | | GENERAL SUPPORT/GROCERIES/WISHLIST |
| ST. CLAIR GARDEN CLUB 1935 RIVER ROAD #26 ST. CLAIR, MI 48079 | 38-2975844 3 | | 8,000. | 0. | | | PALMER PARK ARCH |
| PEARL BEACH LIONS CHARITIES 9439 NOOK ROAD CLAY TOWNSHIP, MI 48001 | 92-2406525 3 | | 7,500. | 0. | | | KITCHEN REMODEL |
| BRIDGE BUILDERS COUNSELING, INC PO BOX 611202 PORT HURON, MI 48061 | 38-3154458 3 | | 6,269. | 0. | | | GENERAL SUPPORT/SINGLE HERO PROJECT |
| AMERICAN LEGION POST #8 1026 6TH STREET PORT HURON, MI 48060 | 38-0623015 3 | | 6,138. | 0. | | | BANNERS |
| BLACK LIVES MATTER PORT HURON 2582 JOHN L STREET PORT HURON, MI 48060 | 86-2973051 3 | | 6,000. | 0. | | | JUNETEENTH CELEBRATION |

**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 |
|--|----------------|-------------------------------|--------------------------|-----------------------------------|---|--|---|
| MACOMB/ST. CLAIR MICHIGAN WORKS! 21885 DUNHAM ROAD, SUITE 11 CLINTON TWP, MI 48036 | 38-6004868 3 | | 6,000. | 0. | | | BLUE WATER BUILDING TRADES FAIR |
| PORT HURON TOWN HALL 3534 CONGER STREET PORT HURON, MI 48060 | 38-6089767 3 | | 6,000. | 0. | | | GENERAL SUPPORT |
| THE PORT HURON MUSICAL 2630 COUNTRY CLUB DRIVE PORT HURON, MI 48060 | 38-2465040 3 | | 5,820. | 0. | | | GENERAL AND STUDENT SUPPORT |
| SALVATION ARMY - PORT HURON CORPS 2000 COURT STREET PORT HURON, MI 48060 | 38-1370971 3 | | 5,651. | 0. | | | GENERAL SUPPORT/CHRISTMAS MEAT |
| CITY OF MONROE 120 E. FIRST STREET MONROE, MI 48161 | 38-6004638 GOV | | 5,500. | 0. | | | SUMMER CONCERT SERIES/HOMETOWN HOLIDAY LIGHTS |
| MICHIGAN DYSLEXIA INSTITUTE, INC. 1013 S. 7TH STREET ST. CLAIR, MI 48079 | 38-2424612 3 | | 5,500. | 0. | | | GENERAL SUPPORT |
| SEED AND SOUL SOCIETY 922 VANDERBURG PORT HURON, MI 48060 | 86-2748105 3 | | 5,390. | 0. | | | DDD HORROR FILM EQUIPMENT |
| BLUE WATER COMMUNITY ACTION AGENCY 3403 LAPEER ROAD PORT HURON, MI 48060 | 38-2284121 3 | | 5,254. | 0. | | | BACKPACK GIVEAWAY/WISHLIST |
| MARINE CITY SCHOLARSHIP FOUNDATION 1115 S. PARKER STREET MARINE CITY, MI 48039 | 38-2591111 3 | | 5,100. | 0. | | | 2023 SCHOLARSHIPS |

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 |
|---|--------------|-------------------------------|--------------------------|-----------------------------------|---|--|-------------------------------------|
| THE HARBOR 929 PINE STREET PORT HURON, MI 48060 | 38-1948056 3 | | 5,048. | 0. | | | GENERAL SUPPORT/WISHLIST/BEDDING |
| | | | | | | | |
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**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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.

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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 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 | | |

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

Schedule J (Form 990) 2023

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

38-1872132

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.

Multiple horizontal lines for supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

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 | 450 | 21,433 | 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**

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 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

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?

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

b If "Yes," describe in Part II.

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

| | Yes | No |
|-----|-----|----|
| 30a | | X |
| 31 | X | |
| 32a | | X |

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

Schedule M (Form 990) 2023

SCHEDULE O
(Form 990)

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

Employer identification number

38-1872132

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 25 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 25 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

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

Schedule O (Form 990) 2023

Name of the organization COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

Employer identification number
38-1872132

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 2023:

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. ONE TRUSTEE, WILL OLDFORD,
IS THE PRESIDENT AT EASTERN MICHIGAN BANK, WHILE TRUSTEES TIM WARD AND
DONNA NIESTER ALSO SERVE ON EASTERN MICHIGAN BANK'S 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

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

Employer identification number
38-1872132

HAVE RELATIONSHIPS.

2. 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, FOR WHOM MOVED FORWARD WITH ITS SUCCESSION AND DISSOLUTION PLANS AND TRANSFERRED 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 ACTIONS WOULD BE DOCUMENTED IN THE RESPECTIVE MEETING MINUTES.

3. OTHER TRUSTEES SERVE IN EXECUTIVE DIRECTOR OR SIMILAR LEADERSHIP ROLES OF LOCAL NON-PROFIT ORGANIZATIONS THAT ARE PAST, CURRENT, AND LIKELY FUTURE GRANTEES GIVEN THEIR ORGANIZATIONAL SERVICES PROVIDED WITHIN OUR REGION CLOSELY ALIGN WITH OUR CHARITABLE MISSION. IN 2023, TRUSTEE CLIFFORD S.

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

Employer identification number
38-1872132

**THOMASON SERVES AS EXECUTIVE DIRECTOR OF THE ATHLETIC FACTORY; JOSHUA
CHAPMAN SERVES AS EXECUTIVE DIRECTOR FOR THE YMCA OF THE BLUE WATER AREA;
SHERRI FAUST, ON TOP OF HER WORK WITH THE COUNTY OF ST. CLAIR'S HEALTH
DEPARTMENT, SERVES AS CO-FOUNDER AND PRESIDENT OF FRIENDS OF THE ST. CLAIR
RIVER; AND STEVE SCHWEIHOFFER SERVES IN AS TREASURER FOR THE ST. CLAIR'S
BRANCH OF ST. VINCENT DE PAUL, AND TRUSTEES THERESE DAMMAN AND SHAWN
SHACKLEFORD SERVED AS PRINCIPALS FOR SCHOOL DISTRICTS IN THE COUNTY. 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 2023, 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 ANUALLY UPDATE
AND DISCLOSE 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
INTEREST. 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/COMMITTEES ASSESS THE
CONFLICT AND DETERMINE IF SUCH MEMBERS SHOULD ABSTAIN FROM VOTING, WHICH
WOULD BE DOCUMENTED IN RELATED MEETING MINUTES.**

Name of the organization **COMMUNITY FOUNDATION OF
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Employer identification number
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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.

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

5. SEVERAL TRUSTEES HAVE WORKING RELATIONSHIPS WITH ANOTHER — AS REFERENCED IN PREVIOUS PARAGRAPHS, TRUSTEES WILLIAM "WILL" OLDFORD, DONNA NIESTER, AND TIM WARD HAVE A BUSINESS RELATIONSHIP THROUGH EASTERN MICHIGAN BANK.

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 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, JOHN TOMLINSON AS PROBATE JUDGE, AND SHERRI FAUST AS AN ENVIRONMENTAL HEALTH EDUCATOR WITH ITS HEALTH DEPARTMENT. IT SHOULD BE

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NOTED THAT THE FOUNDATION CONTRACTS WITH THE COUNTY OF ST. CLAIR TO MANAGE THE DAY-TO-DAY OPERATIONS OF THE 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. FOR THE REASONS OUTLINED IN THE INITIAL PARAGRAPHS OF THIS NARRATIVE, SIMILAR TO FAMILY RELATIONSHIPS, THE FOUNDATION'S GOVERNANCE STRUCTURE, AND POLICIES AND PRACTICES

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

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

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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.

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 AUGUST 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.

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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 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

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CONSISTENT WITH SUCH POLICIES OF THE COUNCIL ON FOUNDATIONS AND THE COUNCIL OF MICHIGAN FOUNDATIONS.

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

- A. HAVE RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY;
- B. HAVE READ AND UNDERSTAND THE POLICY AS WELL AS THE NEED TO COMPLY WITH THE POLICY (GIVEN THAT THE COMMUNITY FOUNDATION MISSION IS CHARITABLE AND IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES).
- C. HAVE LISTED ALL AREAS OF POTENTIAL CONFLICTS OF INTEREST THAT EXIST AS OF THE DATE THEY ARE COMPLETING THE DISCLOSURE FORM, INCLUDING SERVICE ON OTHER NON-PROFIT BOARDS, FINANCIAL INTERESTS, AND FAMILY OR BUSINESS RELATIONSHIPS; AND
- D. HAVE AGREED TO DISCLOSE OTHERS AS THEY 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

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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
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

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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 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.

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 \$100-\$259 MILLION BEGINNING IN 2023 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

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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.

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

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PUBLIC INSPECTION OF THE FORM 990S, IRS FORM 990-TS TO THE EXTENT A FILING WERE REQUIRED, AND THE IRS DETERMINATION LETTERS FOR THE COMMUNITY FOUNDATION AND ITS CONTROLLED SUPPORTING ORGANIZATIONS. THEREFORE, THE FOUNDATION WILL:

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

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ORGANIZATIONS - THE COMMUNITY RENAISSANCE FUND, TAX ID# 20-1649237, THE BLUE WATER LAND FUND, INC., TAX ID# 45-2908074, AND THUMB COAST DREAM MAKERS, INC, TAX ID# 88-2169553 (THIS LATTER ENTITY REMAINS INACTIVE).

WHILE ALL FORM W-2S ARE REPORTED UNDER AND TAXES ARE PAID THROUGH THE COMMUNITY FOUNDATION'S TAX ID# 38-1872132, WAGES, BENEFITS AND RELATED TAXES ARE ALLOCATED AND RECORDED BETWEEN THE FOUNDATION AND ITS SUPPORTING ORGANIZATIONS BASED UPON THE ASSIGNED RESPONSIBILITIES, TIME SPENT AND SPECIFIC WORK PERFORMED. OF THE 17 FORM W-2S FILED IN 2023, 14 WERE ASSOCIATED WITH PROGRAMS AND INITIATED UNDER THE CORE COMMUNITY FOUNDATION, TWO OF WHICH LEFT THE FOUNDATION IN 2023, WHILE TWO OTHERS REMAIN PART-TIME EMPLOYEES PROVIDING SPECIFIC LIMITED SERVICES (I.E. FACILITY MAINTENANCE, MEDIA STORY-WRITING). TWO FORM W-2S ARE PART-TIME EMPLOYEES ASSOCIATED WITH OUR SUPPORTING ORGANIZATION, COMMUNITY RENAISSANCE FUND (SPECIFICALLY ITS KNOWLTON MUSEUM OPERATIONS) AND ONE FORM W-2 IS FOR A PART-TIME EMPLOYEE ASSOCIATED WITH EVENTS HELD WITHIN OUR FOR-PROFIT, THUMB COAST KITCHENS LLC UP UNTIL JUNE 2023, WHEN THAT SPACE WAS SUBLET TO A COMMUNITY NON-PROFIT. NOTE: THUMB COAST KITCHENS LLC ACTIVITIES ROLLS UP INTO THE FINANCIALS OF THE COMMUNITY FOUNDATION AS ITS SOLE MEMBER.

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.

WHILE THE FOUNDATION'S PRESIDENT/CEO AND VICE PRESIDENT OVERSEE SUPPORTING ORGANIZATION'S OPERATIONS, AND OTHER FOUNDATION STAFF

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PROVIDE LIMITED TRANSACTION PROCESSING, THIS TIME AND RELATED
 WAGES/BENEFITS ARE ABSORBED UNDER THE COMMUNITY FOUNDATION'S OPERATIONS
 —THAT SAID, IN COMPLIANCE WITH IRS REQUIREMENTS, WAGES AND BENEFITS
 FOR THE PRESIDENT/CEO AND ANY KEY EMPLOYEE (UNDER IRS DEFINITION) MUST
 BE REPORTED UNDER THE RESPECTIVE FOUNDATION AND SUPPORTING
 ORGANIZATIONS' FORM 990S.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

| | |
|--|-------------|
| AGENCY FUND ACTIVITY REVENUE AND EXPENSES (EXCL AGENCY FUND SHARE OF INVESTMENT FEES REPORTED SEPARATELY) | -1,872,787. |
| INVESTMENT EXPENSES | 240,746. |
| PRIOR YEAR GRANTS REFUNDED | 58,193. |
| TOTAL TO FORM 990, PART XI, LINE 9 | -1,573,848. |

FORM 990, PART XII, LINE 2C:
 THERE WERE NO CHANGES IN OVERSIGHT FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)

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.

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

Open to Public Inspection

Name of the organization

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

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COMMUNITY FOUNDATION OF ST. CLAIR COUNTY

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 |
|--|-------------------------|--|---------------------|---------------------------|----------------------------------|
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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 |
| THUMB COAST DREAM MAKERS INC. - 88-2169553 500 WATER STREET PORT HURON, MI 48060 | COMM. DEV. | MICHIGAN | 501(C)(3) | LINE 12A, I N/A | | | X |
| | | | | | | | |
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Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

Table with columns (a) through (k): Name, address, and EIN of related organization; Primary activity; Legal domicile; Direct controlling entity; Predominant income; Share of total income; Share of end-of-year assets; Disproportionate allocations; Code V-UBI amount; General or managing partner; Percentage ownership.

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

Table with columns (a) through (i): Name, address, and EIN of related organization; Primary activity; Legal domicile; Direct controlling entity; Type of entity; Share of total income; Share of end-of-year assets; Percentage ownership; Section 512(b)(13) controlled entity?

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

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 | Yes/No | |
|------------------------------------|-------------------------------------|-------------------------------|------------------------|--|--------|----|
| | | | | | Yes | No |
| (1) BLUE WATER LAND FUND, INC. | | B | 30,000. | CASH BASIS | | X |
| (2) THE COMMUNITY RENAISSANCE FUND | | B | 384,665. | CASH BASIS | | X |
| (3) THE COMMUNITY RENAISSANCE FUND | | D | 196,695. | CASH BASIS | | X |
| (4) | | | | | | |
| (5) | | | | | | |
| (6) | | | | | | |

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

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

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e) Are all partners Sec. 501(c)(3) orgs.? | | (f) Share of total income | (g) Share of end-of-year assets | (h) Dispropor- tionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|--|-------------------------|--|---|--|----|------------------------------------|--|--|----|---|---|----|--------------------------------|
| | | | | Yes | No | | | Yes | No | | Yes | No | |
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DETAIL CARRYOVER SCHEDULE

Type and Entity: INVESTMENT IN REAL EST POST-2017 NO

Section 382 Annual Limitation

Section 382 Carryover

| Year Originated | Original Carryover Amount | Total Amount Used | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | |
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