

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20____

2024

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. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	6,936,471.
2a	Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a	Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a	Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a	Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a	Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a	Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a	Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

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

Under penalties of perjury, I declare that I am an officer of the above 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

2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize MANER COSTERISAN PC to enter my PIN 12345
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 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 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

10-29-25

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.

38935056789

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 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 MANER COSTERISAN PC

Date 10/29/25

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.

Form **8879-TE** (2024)

**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) 0 1

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	Form 990-T (governmental entities)	15

• 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 JEN CREAGER
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 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 24 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)

2024

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

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

A For the 2024 calendar year, or tax year beginning and ending

B Check if applicable: C Name of organization: D Employer identification number: E Telephone number: F Name and address of principal officer: G Gross receipts \$: H(a) Is this a group return for subordinates?: H(b) Are all subordinates included?: I Tax-exempt status: J Website: K Form of organization: L Year of formation: M State of legal domicile: MI

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Net unrelated business revenue, 8-12 Revenue, 13-19 Expenses, 20-22 Net assets or fund balances.

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.

Sign Here: Signature of officer RANDY D. MAIERS, PRESIDENT, Date 10-29-25. Paid Preparer: BRANDY L. MIKULA, CPA, Date 10/29/25, PTIN P00645694. Firm's name: MANER COSTERISAN PC, Firm's EIN: 38-2157642, Firm's address: 2425 E. GRAND RIVER, SUITE 1, LANSING, MI 48912-3291, Phone no. 517-323-7500.

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

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 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 [X] 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 [X] 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 \$ 3,738,138. including grants of \$ 3,128,364.) (Revenue \$ 312,050.) THE FOUNDATION PROVIDES GRANTS TO VARIOUS COMMUNITY ORGANIZATIONS, INCLUDING NONPROFITS, CHURCHES, MUNICIPALITIES AND EDUCATIONAL INSTITUTIONS. IN 2024, 963 GRANTS WERE AWARDED IN THE FOCUS AREAS OF: ANIMAL RELATED, ARTS & CULTURE, BASIC NEEDS & HUMAN SERVICES, COLLEGE, CAREER, & LIFE SUCCESS, COMMUNITY & ECONOMIC PROSPERITY, EDUCATION & INSTRUCTION, ENVIRONMENTAL, HEALTH: GENERAL & REHABILITATIVE, NONPROFIT CAPACITY BUILDING, PUBLIC SAFETY, RECREATION, RELIGION RELATED, AND YOUTH.

4b (Code:) (Expenses \$ 526,538. including grants of \$ 411,787.) (Revenue \$) THE FOUNDATION PROVIDES SCHOLARSHIPS TO STUDENTS TO FURTHER THEIR EDUCATION AND TRAINING. IN 2024, THE FOUNDATION AWARDED SCHOLARSHIPS TO 260 INDIVIDUALS.

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 4,264,676.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements.

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

Table with 3 columns: Question, Yes, No. Rows 1a, 1b, 1c regarding Form 1096 and backup withholding.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax filings, and organizational activities.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 23; 1b Enter the number of voting members included on line 1a... 22; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... 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; 7b 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.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates... X; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done... X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official... X; b Other officers or key employees of the organization... X; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? X; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed MI; 18 Section 6104 requires an organization to make its Forms 1023 (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. [X] Own website [] Another's website [X] 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 JEN CREAGER - 810-984-4761 500 WATER STREET, PORT HURON, MI 48060

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 <small>(do not check more than one box, unless person is both an officer and a director/trustee)</small>						(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 MAIERS PRESIDENT / CEO	40.00 2.00	X		X				313,371.	0.	64,477.
(2) JACKIE HANTON VICE PRESIDENT	40.00 0.00				X			166,875.	0.	20,617.
(3) KAREN LEE DIRECTOR OF FINANCE	40.00 0.00				X			124,893.	0.	28,373.
(4) KORISSA KRAMER MEMBER AT LARGE	1.50 2.00	X						0.	0.	0.
(5) CLIFF THOMASON MEMBER AT LARGE	1.50 2.00	X						0.	0.	0.
(6) LINDSAY ADAMS-FITCHETT TRUSTEE	0.50	X						0.	0.	0.
(7) MICHAEL CANSFIELD TRUSTEE	0.50	X						0.	0.	0.
(8) JOSHUA CHAPMAN TRUSTEE	0.50	X						0.	0.	0.
(9) JAMES CHARRON TRUSTEE	0.50	X						0.	0.	0.
(10) THERESE DAMMAN TRUSTEE	0.50	X						0.	0.	0.
(11) SHERI FAUST TRUSTEE	0.50	X						0.	0.	0.
(12) DR. RANDA JUNDI-SAMMAN TRUSTEE	0.50	X						0.	0.	0.
(13) CHARLES KELLY TRUSTEE	0.50	X						0.	0.	0.
(14) JOSHUA KRIESCH TRUSTEE	0.50	X						0.	0.	0.
(15) SONAL MAKIM TRUSTEE	0.50	X						0.	0.	0.
(16) DR. SUSHMA REDDY TRUSTEE	0.50	X						0.	0.	0.
(17) DUNCAN SMITH TRUSTEE	0.50	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) JOHN TOMLINSON TRUSTEE	0.50	X						0.	0.	0.
(19) EMILY VINCKIER - PIERCE TRUSTEE	0.50	X						0.	0.	0.
(20) HALE WALKER TRUSTEE	0.50	X						0.	0.	0.
(21) TIM WARD TRUSTEE	0.50	X						0.	0.	0.
(22) STEVEN SCHWEIFHOFER SECRETARY	1.50 2.00	X		X				0.	0.	0.
(23) WILLIAM OLDFORD TREASURER	1.50 2.00	X		X				0.	0.	0.
(24) F. WILLIAM SCHWARZ III VICE CHAIR	1.50 2.00	X		X				0.	0.	0.
(25) PATRICIA MANLEY CHAIR	2.00 2.00	X		X				0.	0.	0.
1b Subtotal								605,139.	0.	113,467.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								605,139.	0.	113,467.

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

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,604,827.					
	g Noncash contributions included in lines 1a-1f	1g	\$ 550,420.					
	h Total. Add lines 1a-1f			3,604,827.				
Program Service Revenue	2 a FUND MANAGEMENT FEE RE	Business Code 900099		190,549.	190,549.			
	b ANNUAL DINNER RECEIPTS	900099		32,100.	32,100.			
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			222,649.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,868,159.			2,868,159.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	6a	(i) Real	(ii) Personal				
			14,150.					
			6b Less: rental expenses	6b	0.			
	c Rental income or (loss)	6c	14,150.					
	d Net rental income or (loss)			14,150.			14,150.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other				
			287,306.					
			7b Less: cost or other basis and sales expenses	7b	143,653.	1,789.		
	c Gain or (loss)	7c	143,653.	-1,789.				
	d Net gain or (loss)			141,864.			141,864.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
			8b 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							
		9b Less: direct expenses	9b					
		c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	10a							
		10b Less: cost of goods sold	10b					
		c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a RECOVERY OF ALLOWANCE	Business Code 900099		87,500.	87,500.			
	b MISC. INCOME	900099		1,901.	1,901.			
	c HARBER US REAL ESTATE	900099		-4,579.		-4,579.		
	d All other revenue							
	e Total. Add lines 11a-11d			84,822.				
12 Total revenue. See instructions			6,936,471.	312,050.	-4,579.	3,024,173.		

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	3,128,364.	3,128,364.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	411,787.	411,787.		
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	531,114.	160,808.	277,515.	92,791.
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	695,464.	202,684.	371,622.	121,158.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	108,210.	38,554.	50,496.	19,160.
10 Payroll taxes	82,788.	23,974.	43,507.	15,307.
11 Fees for services (nonemployees):				
a Management				
b Legal	8,522.		8,522.	
c Accounting	44,160.		44,160.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	200,803.		200,803.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,280.	2,280.		
12 Advertising and promotion	181,372.	170,819.		10,553.
13 Office expenses	22,908.	7,456.	11,581.	3,871.
14 Information technology	52,763.	15,857.	27,660.	9,246.
15 Royalties				
16 Occupancy	70,219.	21,103.	36,811.	12,305.
17 Travel	19,940.	5,993.	10,453.	3,494.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,343.	11,343.		
20 Interest	26,422.	21,512.	4,910.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	65,808.	19,777.	34,499.	11,532.
23 Insurance	20,487.	6,157.	10,740.	3,590.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DUES, MEMBERSHIPS, & SU	19,920.	5,986.	10,442.	3,492.
b MISC EXPENSE	6,749.	5,495.	1,254.	
c COMMUNITY INITIATIVES	3,419.	3,419.		
d BANK FEES	1,607.	1,308.	299.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	5,716,449.	4,264,676.	1,145,274.	306,499.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	470,973.	1	457,140.
	2 Savings and temporary cash investments	5,203,046.	2	4,922,709.
	3 Pledges and grants receivable, net	460,109.	3	204,183.
	4 Accounts receivable, net	87,549.	4	20,437.
	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	1,800,537.	7	1,535,957.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	34,517.	9	34,963.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,499,976.		
	b Less: accumulated depreciation	10b 576,696.		
	11 Investments - publicly traded securities	982,274.	10c	923,280.
	12 Investments - other securities. See Part IV, line 11	86,984,495.	11	97,736,712.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	183,334.	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	96,206,834.	15	539,368.	
17 Accounts payable and accrued expenses	156,473.	16	106,374,749.	
18 Grants payable	1,265,505.	17	220,408.	
19 Deferred revenue	311,956.	18	1,423,211.	
20 Tax-exempt bond liabilities		19	250,000.	
21 Escrow or custodial account liability. Complete Part IV of Schedule D	15,947,686.	20		
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		21	17,687,105.	
23 Secured mortgages and notes payable to unrelated third parties	891,964.	22		
24 Unsecured notes and loans payable to unrelated third parties	200,000.	23	873,495.	
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	35,000.	24		
26 Total liabilities. Add lines 17 through 25	18,808,584.	25	35,000.	
27 Net assets without donor restrictions		26	20,489,219.	
28 Net assets with donor restrictions		27		
29 Capital stock or trust principal, or current funds		28		
30 Paid-in or capital surplus, or land, building, or equipment fund		29		
31 Retained earnings, endowment, accumulated income, or other funds		30		
32 Total net assets or fund balances	77,398,250.	31	85,885,530.	
33 Total liabilities and net assets/fund balances	96,206,834.	32	106,374,749.	

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	6,936,471.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,716,449.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,220,022.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	77,398,250.
5	Net unrealized gains (losses) on investments	5	9,197,266.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-1,930,008.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	85,885,530.

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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2024)

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

2024

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 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).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities; 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.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 73.75%; 15 Public support percentage from 2023 Schedule A, Part II, line 14 75.71%; 16a 33 1/3% support test - 2024. 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 [X]; 17a 10% -facts-and-circumstances test - 2024. 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 []; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions [].

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c 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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2024. 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 - 2023. 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)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? a A person who directly or indirectly controls... b A family member... c A 35% controlled entity... provide detail in Part VI.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity... Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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... Row 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... Row 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). a The organization satisfied the Activities Test. b The organization is the parent of each of its supported organizations. c The organization supported a governmental entity. Row 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? 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? Row 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? b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

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 (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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 (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 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-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7:			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. 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 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

SCHEDULE D

(Form 990)

(Rev. December 2024)

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

Open to Public Inspection

Name of the organization

COMMUNITY FOUNDATION OF ST. CLAIR COUNTY

Employer identification number

38-1872132

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

Table with 3 columns: Line number, (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), and Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
8 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)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- 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.
b 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.
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:

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

Schedule D (Form 990) (Rev. 12-2024)

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

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

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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	70,087,904.	62,097,475.	76,546,429.	67,864,954.	59,718,846.
b Contributions	1,076,052.	546,688.	921,913.	1,821,346.	3,758,535.
c Net investment earnings, gains, and losses	8,204,462.	9,506,933.	-11,937,829.	10,188,820.	6,933,279.
d Grants or scholarships	1,424,050.	1,891,193.	3,214,560.	3,114,344.	2,287,786.
e Other expenditures for facilities and programs	185,996.	171,999.	218,478.	214,347.	257,920.
f Administrative expenses					
g End of year balance	77,758,372.	70,087,904.	62,097,475.	76,546,429.	67,864,954.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 100 %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|------------------------------|-----|----|
| (i) Unrelated organizations? | | X |
| (ii) Related organizations? | | X |
- 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.	405,156.	703,656.
c Leasehold improvements				
d Equipment		188,272.	149,910.	38,362.
e Other		117,892.	21,630.	96,262.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				923,280.

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under 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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions. Total revenue is reported on line 5.

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions. Total expenses are reported on line 5.

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

PART X, LINE 2:

IN THE PREPARATION OF TAX RETURNS, TAX POSITIONS ARE TAKEN BASED ON INTERPRETATIONS OF FEDERAL, STATE, AND LOCAL INCOME TAX LAWS. MANAGEMENT PERIODICALLY REVIEWS AND EVALUATES THE STATUS OF UNCERTAIN TAX POSITIONS AND MAKES ESTIMATES OF AMOUNTS, INCLUDING INTEREST AND PENALTIES, ULTIMATELY DUE OR OWED. NO AMOUNTS HAVE BEEN IDENTIFIED, OR RECORDED, AS UNCERTAIN TAX POSITIONS. FEDERAL, STATE, AND LOCAL TAX RETURNS GENERALLY REMAIN OPEN FOR EXAMINATION BY VARIOUS TAXING AUTHORITIES FOR A PERIOD OF THREE TO FOUR YEARS.

Part XIII Supplemental Information (continued)

Lined area for supplemental information.

**SCHEDULE F
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

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

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	INVESTMENT		1,715,409.
3 a Subtotal	0	0			1,715,409.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			1,715,409.

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantees or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* Yes No

Schedule F (Form 990) (Rev. 12-2024)

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

Lined area for supplemental information.

**SCHEDULE I
(Form 990)**

(Rev. December 2024)
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 instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

COMMUNITY FOUNDATION OF ST. CLAIR COUNTY

Employer identification number
38-1872132

Part I General Information on Grants and Assistance

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

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PORT HURON MUSEUM OF ARTS AND HISTORY - 1115 6TH STREET - PORT HURON, MI 48060	38-18664312	501(C)(3)	183,161.	0.			GENERAL SUPPORT, KAMMER CABIN, POW WOW
ST. JOHN FOUNDATION 1 FORD PLACE SUITE 5A DETROIT, MI 48202	20-2961579	501(C)(3)	5,397.	0.			VECC PATIENT SUPPORT FUND SPECIFICALLY FOR ST. CLAIR COUNTY PATIENTS
PORT HURON TOWN HALL 3534 CONGER STREET PORT HURON, MI 48060	38-6089767	501(C)(3)	5,800.	0.			GENERAL SUPPORT
SANBORN GRATIOT MEMORIAL HOME 1362 RIVER ROAD ST. CLAIR, MI 48079	38-1377629	501(C)(3)	10,911.	0.			GENERAL SUPPORT
BLUE WATER LAND FUND 500 WATER STREET PORT HURON, MI 48060	45-2908074	501(C)(3)	30,000.	0.			GENERAL SUPPORT
BLUE WATER AREA HUMANE SOCIETY 6266 LAPEER ROAD CLYDE, MI 48049	38-1393854	501(C)(3)	11,079.	0.			GENERAL SUPPORT, TORRIE'S PLAY YARD

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

67.
1.

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

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Schedule I (Form 990) (Rev. 12-2024)

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
BLUE WATER SAFE HORIZONS 1840 GRANT PLACE PORT HURON, MI 48060	38-2234145	501(C)(3)	64,477.	0.			GENERAL SUPPORT, PARKING LOT
ATHLETIC FACTORY INC. 1517 10TH STREET PORT HURON, MI 48060 ST. VINCENT DEPAUL, ST. MARY OF ST. CLAIR COUNCIL (SOCIETY OF) - 2408 10TH STREET - PORT HURON, MI 48060	61-1850568	501(C)(3)	75,800.	0.			TUTORING PROGRAM, GENERAL SUPPORT, SAT/ACT PREP
MID CITY NUTRITION 2014 HOLLAND AVENUE PORT HURON, MI 48060	38-3934612	501(C)(3)	32,650.	0.			GENERAL SUPPORT, CHRISTMAS ROOM, SENIOR CITIZEN SUPPORT
ST. CLAIR COUNTY ORGANIZING FOR REGIONAL EQUITY - 3003 MOAK STREET - PORT HURON, MI 48060	83-1930756	501(C)(3)	31,200.	0.			GENERAL SUPPORT CHILI & COATS, WRITE-2-READ PROGRAM
HILLSDALE COLLEGE 33 E. COLLEGE STREET HILLSDALE, MI 49242	38-1374230	501(C)(3)	30,922.	0.			GENERAL SUPPORT
MARWOOD NURSING AND REHAB 1300 BEARD STREET PORT HURON, MI 48060	38-2683251	501(C)(3)	10,919.	0.			TRANSPORT VAN
FRIENDS OF THE ST. CLAIR RIVER WATERSHED - P.O. BOX 611496 - PORT HURON, MI 48061	77-0670838	501(C)(3)	88,113.	0.			TRAILS MANAGEMENT, GENERAL SUPPORT
MICHIGAN WOMEN FORWARD 1155 BREWERY PARK BLVD. DETROIT, MI 48207	38-2689979	501(C)(3)	25,000.	0.			ST. CLAIR COUNTY BUSINESS DEVELOPMENT SUPPORT OFFICER

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
RIVERBANK YOUTH THEATRE 560 S. WATER STREET MARINE CITY, MI 48039	47-4694944	501(C)(3)	107,833.	0.			YOUTH ACADEMY, STAFFING, GENERAL SUPPORT
ST. CLAIR COUNTY COMMUNITY COLLEGE 323 ERIE STREET PORT HURON, MI 48060	38-1857017	501(C)(3)	64,239.	0.			RAD TECH STUDENT SUPPORT, HOUSING, MEALS, STEM FEST, CHALLENGER PROGRAM, CAPITAL PROJECTS,
KIND HUMAN 4 HUMAN KIND 6417 SMITHS CREEK ROAD KIMBALL, MI 48074	93-3037233	501(C)(3)	20,685.	0.			GENERAL SUPPORT
INTERNATIONAL SYMPHONY ORCHESTRA OF SARNIA AND PORT HURON - P.O. BOX 610242 - PORT HURON, MI 48061-0242	23-7035763	501(C)(3)	21,540.	0.			GENERAL SUPPORT, PIANO TRIO
YMCA OF THE BLUE WATER AREA 1525 3RD STREET PORT HURON, MI 48060	38-1358417	501(C)(3)	18,850.	0.			NEW OVEN, OPEN ARMS CAMPAIGN
A BEAUTIFUL ME 310 HURON AVENUE PORT HURON, MI 48060	26-3340108	501(C)(3)	11,562.	0.			SIGNATURE GALA, GENERAL SUPPORT, ECSD WORKSHOPS, MARYSVILLE MINI ASSEMBLIES
SC4 FOUNDATION 500 WATER STREET PORT HURON, MI 48060	38-6083677	501(C)(3)	12,500.	0.			STEM FEST
HAPPY DAY FISHING CAMP 9082 BIG HAND ROAD COLUMBUS, MI 48063	85-3832780	501(C)(3)	13,000.	0.			GENERAL SUPPORT
BLUE WATER ALLIES 1519 MILITARY STREET PORT HURON, MI 48060	92-3440271	501(C)(3)	19,000.	0.			STAFFING AND OPERATIONS, GENERAL SUPPORT

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part I).

(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
HOLY CROSS CATHOLIC SCHOOL 618 S. WATER STREET MARINE CITY, MI 48039	37-1542098	501(C)(3)	14,438.	0.			2024 SCHOLARSHIPS, HUMAN TRAFFICKING AWARENESS AND FUNDRAISING
SACRED HEART MAJOR SEMINARY 2701 W. CHICAGO BLVD. DETROIT, MI 48206	38-1358214	501(C)(3)	14,138.	0.			2024 SCHOLARSHIPS
ALGONAC LIONS CHARITIES, INC. P.O. BOX 274 ALGONAC, MI 48001	32-0104818	501(C)(3)	15,000.	0.			INSTALL (3) HANDICAP DOORS WITH ELECTRONIC OPENERS
CAMAS VALLEY CHRISTIAN FELLOWSHIP P.O. BOX 41 CAMAS VALLEY, OR 97416	93-1226883	501(C)(3)	16,500.	0.			GENERAL SUPPORT
SONS OUTREACH P.O. BOX 610385 2671 EAST RICK DR. PORT HURON, MI 48061-0385	38-3090778	501(C)(3)	126,708.	0.			GENERAL SUPPORT, DREAM CAMP
PORT HURON BRANCH NAACP P.O. BOX 610486 PORT HURON, MI 48061-0486	20-3894253	501(C)(3)	18,000.	0.			SOUTHSIDE COMMUNITY-FOCUSED PROGRAMS, PROJECTS & EVENTS
ENTER STAGE RIGHT 647 NEW HAMPSHIRE AVENUE MARYSVILLE, MI 48040	26-3508229	501(C)(3)	5,300.	0.			GENERAL SUPPORT
BETTY KEARNS CANCER FUND P.O. BOX 80 MARYSVILLE, MI 48040	83-4535319	501(C)(3)	5,254.	0.			GENERAL SUPPORT
BLUE WATER RECOVERY & OUTREACH CENTER - 617 10TH STREET - PORT HURON, MI 48060	82-2011928	501(C)(3)	38,100.	0.			RECOVERY FEST, ENGAGEMENT CENTER

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
HARBOR IMPACT MINISTRIES 1963 ALLEN ROAD KIMBALL, MI 48074	45-2120215	501(C)(3)	6,500.	0.			GENERAL SUPPORT
COMPREHENSIVE YOUTH SERVICES 1114 COURT STREET PORT HURON, MI 48060	38-1948056	501(C)(3)	6,762.	0.			START-UP COSTS FOR HARBOR STREET OUTREACH PROGRAM
OLD NEWSBOYS ASSOCIATION OF PORT HURON - P.O. BOX 100 - MARYSVILLE, MI 48040	38-2496656	501(C)(3)	7,457.	0.			SHOES, SOCKS, BOOTS, WINTER COATS, GENERAL SUPPORT
BLUE WATER COMMUNITY ACTION AGENCY 3403 LAPEER ROAD PORT HURON, MI 48060	38-2284121	501(C)(3)	7,500.	0.			BACKPACK GIVEAWAY, UTILITY ASSISTANCE PROGRAM
MACOMB/ST. CLAIR MICHIGAN WORKS! 21885 DUNHAM ROAD CLINTON TWP., MI 48036	38-6004868	501(C)(3)	7,575.	0.			BLUE WATER BUILDING TRADES CAREER FAIR
CENTRAL STAR LODGE #23 FREE AND ACCEPTED MASONS PORT HURON - 2625 MOAK STREET - PORT HURON, MI 48060	23-7639930	501(C)(3)	8,250.	0.			ST. JOHN'S DAY COMMUNITY EVENT, 2024 THANKSGIVING GIVEAWAY
HUNTER HOSPITALITY HOUSE 1010 LINCOLN STREET PORT HURON, MI 48060	45-2814487	501(C)(3)	5,200.	0.			GENERAL SUPPORT
KIDS IN DISTRESS SERVICES 1114 S. 7TH STREET ST. CLAIR, MI 48079	81-0561072	501(C)(3)	8,939.	0.			GENERAL SUPPORT
C3 CONNECTION P.O. BOX 116 CAPAC, MI 48014	27-0174350	501(C)(3)	8,959.	0.			FOOD PANTRY, LAPTOP, GENERAL SUPPORT

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. JOHN'S UNITED CHURCH OF CHRIST 710 PINE STREET PORT HURON, MI 48060	38-1563120	501(C)(3)	9,000.	0.			FOOD PANTRY
PORT HURON CIVIC THEATRE, INC. P.O. BOX 610821 PORT HURON, MI 48061-0821	38-1902957	501(C)(3)	9,430.	0.			JUNIOR WORKSHOP SHOWS, SENSORY & ACCESSIBILITY
BLUE WATER AREA ROBOTICS ALLIANCE 777 BUNCE AVENUE MARYSVILLE, MI 48040	83-1334812	501(C)(3)	9,677.	0.			GENERAL SUPPORT
THE COMMUNITY RENAISSANCE FUND 500 WATER STREET PORT HURON, MI 48060	20-1649237	501(C)(3)	144,911.	0.			GENERAL SUPPORT
LIBERTY RIDERS, INC. 7103 GRATIOT AVENUE ST. CLAIR, MI 48079	90-0134885	501(C)(3)	10,000.	0.			OPERATIONS: TAX PREPARATION AND INSURANCE
LEXINGTON ARTS COUNCIL P.O. BOX 434 LEXINGTON, MI 48450	38-3614175	501(C)(3)	10,000.	0.			MUSIC IN THE PARK, BACH FESTIVAL AND ART LIVES
SPERO PREGNANCY CENTER 1211 GRISWOLD STREET PORT HURON, MI 48060	38-2774182	501(C)(3)	8,936.	0.			GENERAL SUPPORT
SOS MARYSVILLE FOOD PANTRY 2929 GRATIOT BLVD. MARYSVILLE, MI 48040	45-2737183	501(C)(3)	10,200.	0.			GENERAL SUPPORT
NORTH AMERICAN INDIGENOUS COUNCIL 1550 CAMPAU AVENUE PORT HURON, MI 48060	92-1037077	501(C)(3)	6,000.	0.			GENERAL SUPPORT

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
SALVATION ARMY-PORT HURON CORPS 2000 COURT STREET PORT HURON, MI 48060	38-1370971	501(C)(3)	5,673.	0.			GENERAL SUPPORT
MARYSVILLE LIONS CLUB P.O BOX 25 MARYSVILLE, MI 48040	38-6091336	501(C)(3)	6,300.	0.			MARYSVILLE CEMETERY MILITARY MONUMENT RENOVATION, VISION PROGRAMS
ST. CLAIR CHAMBER OF COMMERCE 201 N. RIVERSIDE AVENUE ST. CLAIR, MI 48079	38-3203791	501(C)(6)	27,000.	0.			ROCKIN' THE PLAZA, HALLOWEEN NIGHTS, CHRISTMAS MARKET, ICY BAZAAR
YALE PUBLIC SCHOOLS 198 SCHOOL DRIVE YALE, MI 48097	38-6003506	GOV	58,011.	0.			JULIE'S KIDS
CITY OF MARINE CITY 260 SOUTH PARKER STREET MARINE CITY, MI 48039	38-6004573	GOV	11,490.	0.			BELLE RIVER FISHING PIER
VILLAGE OF EMMETT 3119 MAIN STREET EMMETT, MI 48022	38-2050695	GOV	10,000.	0.			NEW GENERATOR
MEMPHIS COMMUNITY SCHOOLS P.O. BOX 201 34110 BORDMAN ROAD MEMPHIS, MI 48041	38-6002551	GOV	14,000.	0.			FOOD BACK PACK PROGRAM, STEM LAB TRAINING
CITY OF MARYSVILLE 1255 DELAWARE AVENUE MARYSVILLE, MI 48040	38-6004574	GOV	8,435.	0.			THERMAL IMAGER CAMERAS, LUCAS SYSTEM, 100 ANNIVERSARY
EAST CHINA SCHOOL DISTRICT 1585 WEISNER ROAD EAST CHINA, MI 48054	38-6003547	GOV	22,185.	0.			MUSIC SCHOLARSHIPS, MARCHING BAND, LINKS PROGRAM, TENNIS

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
CITY OF MONROE 120 E. FIRST STREET MONROE, MI 48161	38-6004638	GOV	6,000.	0.		COMMUNITY EVENTS	
MARYSVILLE PUBLIC SCHOOLS 495 E. HURON BLVD. MARYSVILLE, MI 48040	38-6003589	GOV	6,000.	0.		DIGITAL WALL OF FAME, PERSONAL HYGIENE CLOSET	
CITY OF PORT HURON 392 SANDPIPER LANE MARYSVILLE, MI 48040	38-6004727	GOV	49,399.	0.		TRAILS, MURALS, CHILDRENS MUSEUM, YOUTH ACADEMY, MCMORRAN IMPROVEMENTS	
PORT HURON SCHOOLS 2215 COURT STREET PORT HURON, MI 48060	38-6003498	GOV	27,281.	0.		GENERAL SUPPORT	
ST. CLAIR COUNTY 200 GRAND RIVER AVENUE PORT HURON, MI 48060	38-6006420	GOV	156,534.	0.		GENERAL SUPPORT, FORT GRATIOT LIGHTHOUSE REPAIRS	
CITY OF ST. CLAIR 547 N. CARNEY DRIVE ST. CLAIR, MI 48079	38-6004590	GOV	84,141.	0.		PARKS, FESTIVALS, BEAUTIFICATION, YAPS PROGRAM	
EAST CHINA CHARTER TOWNSHIP 5111 RIVER ROAD EAST CHINA, MI 48054	38-6024028	GOV	47,000.	0.		RIVER PARK IMPROVEMENTS	
VILLAGE OF CAPAC P.O. BOX 218 CAPAC, MI 48014	38-6004666	GOV	10,000.	0.		OUTDOOR ARTWORK AT POCKET PARK	

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
TRADITIONAL SCHOLARSHIPS	248	390,880.	0.		
COMPLETE YOUR DEGREE	11	13,407.	0.		
COME HOME SCHOLARSHIP	1	7,500.	0.		

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

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: ST. CLAIR COUNTY COMMUNITY COLLEGE

(H) PURPOSE OF GRANT OR ASSISTANCE: RAD TECH STUDENT SUPPORT, HOUSING, MEALS, STEM FEST, CHALLENGER PROGRAM, CAPITAL PROJECTS, ATHLETIC SCHOLARSHIPS

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

COMMUNITY FOUNDATION OF ST. CLAIR COUNTY

Employer identification number
38-1872132

Part I Questions Regarding Compensation

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

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

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

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

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

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

- a** Receive a severance payment or change-of-control payment? **4a** X
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b** X
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c** X
- 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? **5a** X
- b** Any related organization? **5b** X
- 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? **6a** X
- b** Any related organization? **6b** X
- 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 **7** X

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 **8** X

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

	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) (Rev. 12-2024)

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organizations answered "Yes" on Form 990, Part IV, line 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	5,062	550,420. FMV	
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (_____)				
26 Other (_____)				
27 Other (_____)				
28 Other (_____)				

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

		Yes	No
30a During the year, did the organization receive by contribution any property reported on 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?	30a		X
b If "Yes," describe the arrangement in Part II.			
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b If "Yes," describe in Part II.			
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

Schedule M (Form 990) 2024

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047

**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 COMMUNITY.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FORM 990'S (FOR THE COMMUNITY FOUNDATION AND ITS SUPPORTING
ORGANIZATIONS) ARE DISTRIBUTED TO THE BOARD OF TRUSTEES FOR REVIEW BEFORE
FILING. MANAGEMENT AIMS TO FILE PROMPTLY FOR TRANSPARENCY AND TIMELINESS.
IF A FORMAL REVIEW AT A SCHEDULED BOARD MEETING FITS THE TIMELINE, IT WILL
BE CONDUCTED AND NOTED IN THE MINUTES. OTHERWISE, DRAFT FORM 990'S ARE SENT
TO THE TRUSTEES, ACCOMPANIED BY A COVER LETTER WITH REVIEW NOTES AND A
REQUEST FOR QUESTIONS OR INDIVIDUAL REVIEWS. TRUSTEES MUST DOCUMENT THEIR
ACCEPTANCE VIA REPLY. EVIDENCE OF BOARD REVIEW AND APPROVAL IS RETAINED IN
THE FILES, AND THE FORM 990'S ARE FILED UPON BOARD APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C:
ALL BOARD TRUSTEES, OFFICERS, COMMITTEE MEMBERS, AND STAFF MUST ANNUALLY
REVIEW THE CONFLICT OF INTEREST POLICY FOR THE COMMUNITY FOUNDATION AND ITS
SUPPORTING ORGANIZATIONS, CONFIRM RECEIPT AND UNDERSTANDING, DISCLOSE ALL
CURRENT POTENTIAL CONFLICTS (INCLUDING SERVICE ON OTHER NONPROFIT BOARDS,
FINANCIAL INTERESTS, AND RELEVANT RELATIONSHIPS), AND AGREE TO DISCLOSE ANY
NEW CONFLICTS AS THEY ARISE, INCLUDING VERBAL DISCLOSURE AT MEETINGS WHEN
APPROPRIATE.

FORM 990, PART VI, SECTION B, LINE 15:
ANNUALLY, AN EXECUTIVE COMPENSATION COMMITTEE 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 PERFORMANCE AWARD (BONUS) TO BE PAID IN
JANUARY. THE EXECUTIVE COMPENSATION COMMITTEE REVIEWS THE PRESIDENT/CEO'S
COMPENSATION EACH FALL USING THE COUNCIL ON FOUNDATIONS' SALARY AND
BENEFITS DATA FOR MIDWEST FOUNDATIONS WITH \$100-\$259 MILLION IN ASSETS, AND
MAKES A RECOMMENDATION BEFORE THE BOARD'S DECEMBER MEETING. AT THE DECEMBER
BOARD MEETING, THE EXECUTIVE COMPENSATION COMMITTEE PRESENTS ITS REVIEW AND
RECOMMENDATION FOR THE PRESIDENT/CEO'S COMPENSATION FOR THE UPCOMING YEAR,
SEEKS BOARD INPUT, AND THE BOARD ACTS ON THE RECOMMENDATION AT THAT MEETING
OR IN JANUARY, ALONGSIDE THE ANNUAL PERFORMANCE AWARD DECISION.

FORM 990, PART VI, SECTION C, LINE 19:
THE FOUNDATION IS COMMITTED TO ACCOUNTABILITY AND TRANSPARENCY BY REGULARLY
SHARING PROGRAM AND FINANCIAL INFORMATION. THIS INFORMATION MAY BE
PUBLISHED TO THE ORGANIZATIONS WEBSITE OR AVAILABLE FOR PUBLIC INSPECTION
AT ITS OFFICES DURING BUSINESS HOURS.

FORM 990, PART VII - ADDITIONAL INFORMATION
COMMUNITY FOUNDATION OF ST. CLAIR COUNTY 990 NARRATIVE ADDRESSING
COMMON PAYMASTER:
THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY, TAX ID # 38-1872132, ACTS
AS COMMON PAYMASTER FOR ITS ORGANIZATIONS AND ITS CONTROLLED SUPPORTING
ORGANIZATIONS, WHILE THE FOUNDATION'S PRESIDENT/CEO AND VICE PRESIDENT
OVERSEE SUPPORTING ORGANIZATION'S OPERATIONS, AND OTHER FOUNDATION

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

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

STAFF PROVIDE LIMITED TRANSACTION PROCESSING, THIS TIME AND RELATED WAGES/BENEFITS ARE ABSORBED UNDER THE COMMUNITY FOUNDATION'S OPERATIONS.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:
BOOK TAX DIFFERENCE IN REVENUE RECOGNITION ASC 605 -1,930,008.

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

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

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

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) BLUE WATER LAND FUND, INC.	B	30,000. CASH	
(2) THE COMMUNITY RENAISSANCE FUND	B	144,911. CASH	
(3) THE COMMUNITY RENAISSANCE FUND	D	173,054. CASH	
(4)			
(5)			
(6)			

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Lined area for supplemental information.

