

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

OMB No. 1545-0047

2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning , and ending

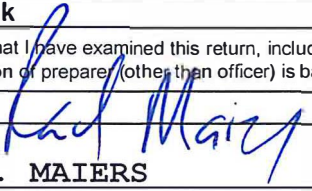

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY		D Employer identification number 38-1872132
	Doing business as		
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite
	500 WATER STREET		
	City or town, state or province, country, and ZIP or foreign postal code		
	PORT HURON MI 48060		
F Name and address of principal officer: RANDY D. MAIERS 500 WATER STREET PORT HURON MI 48060		E Telephone number 810-984-4761	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 7,754,935	
J Website: WWW.STCLAIRFOUNDATION.ORG		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1944	M State of legal domicile: MI

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO SERVE THE CHARITABLE NEEDS AND ENHANCE THE QUALITY OF LIFE IN ST. CLAIR COUNTY BY PROVIDING THE MEANS TO ACHIEVE CHARITABLE GOALS, BUILD PERMANENT ENDOWMENTS AND SUPPORT THE ST CLAIR COUNTY COMMUNITY.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	28
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	27
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	9
	6 Total number of volunteers (estimate if necessary)	6	296
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	96,315
	b Net unrelated business taxable income from Form 990-T, line 39	7b	76,995
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,161,714	3,141,510
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,713,034	1,827,280
Expenses	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	258,014	245,715
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	5,132,762	5,214,505
	14 Benefits paid to or for members (Part IX, column (A), line 4)	2,538,801	2,098,976
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	859,690	916,909
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		0
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	346,428	
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	752,610	782,010
	19 Revenue less expenses. Subtract line 18 from line 12	4,151,101	3,797,895
	20 Total assets (Part X, line 16)	981,661	1,416,610
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	68,012,776	77,911,372
	12,143,556	13,713,684	
	55,869,220	64,197,688	

Part II Signature Block

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

Sign Here	Signature of officer 	09/15/20			
	RANDY D. MAIERS Type or print name and title	PRESIDENT Date			
Paid Preparer Use Only	Print/Type preparer's name KAREN SHAFIK	Preparer's signature 	Date 09/10/20	Check <input type="checkbox"/> if self-employed	PTIN P02348745
	Firm's name ▶ UHY ADVISORS MI, INC.	Firm's EIN ▶ 38-1910111			
	1979 HOLLAND AVE SUITE A		Phone no. 810-984-3829		
	PORT HURON, MI 48060-8639				

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**TO SERVE THE CHARITABLE NEEDS AND ENHANCE THE QUALITY OF LIFE IN ST. CLAIR COUNTY BY PROVIDING THE MEANS TO ACHIEVE CHARITABLE GOALS, BUILD PERMANENT ENDOWMENTS AND SUPPORT THE ST CLAIR COUNTY COMMUNITY.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **2,614,518** including grants of \$ **2,098,976**) (Revenue \$)
SEE SCHEDULE FOR PART II LINE 22**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **u 2,614,518**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 27	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 9		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country U See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		X
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		X
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		X
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	28		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1b	27		
b Enter the number of voting members included on line 1a, above, who are independent				
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			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?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		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	9			X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **u**

KAREN A. LEE
PORT HURON

500 WATER STREET

MI 48060

810-984-4761

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RANDY D. MAIERS	40.00									
PRESIDENT	0.00			X				253,388	0	50,652
(2) DENISE BROOKS	0.50									
TRUSTEE	0.00	X						0	0	0
(3) HAROLD BURNS	0.50									
TRUSTEE	0.00	X						0	0	0
(4) DR. NICHOLAS DEGRAZIA	0.50									
TRUSTEE	0.00	X						0	0	0
(5) RASHA DEMASHKIEH	0.50									
TRUSTEE	0.00	X						0	0	0
(6) DON FLETCHER	0.50									
TRUSTEE	0.00	X						0	0	0
(7) WILLIAM GRATOPP	0.50									
TRUSTEE	0.00	X						0	0	0
(8) MICHAEL HULEWICZ	0.50									
TRUSTEE	0.00	X						0	0	0
(9) GERALD KRAMER, JR.	0.50									
TRUSTEE	0.00	X						0	0	0
(10) ROY KLECHA, JR.	0.50									
TRUSTEE	0.00	X						0	0	0
(11) CHARLES G. KELLY	0.50									
TRUSTEE	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) JENIFER KUSCH	0.50									
TRUSTEE	0.00	X						0	0	0
(13) PHYLLIS H. LEDYARD	0.50									
TRUSTEE	0.00	X						0	0	0
(14) JANAL MOSSETT	0.50									
TRUSTEE	0.00	X						0	0	0
(15) DONNA NIESTER	0.50									
TRUSTEE	0.00	X						0	0	0
(16) WILLIAM G. OLDFORD	0.50									
TRUSTEE	0.00	X						0	0	0
(17) STEVEN SCHWEIHOFFER	0.50									
TRUSTEE	0.00	X						0	0	0
(18) JOHN TOMLINSON	0.50									
TRUSTEE	0.00	X						0	0	0
(19) DOUGLAS S. TOUMA	0.50									
TRUSTEE	0.00	X						0	0	0
1b Subtotal								253,388		50,652
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								253,388		50,652

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

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

Section B. Independent Contractors

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

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

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

0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,141,510				
	g Noncash contributions included in lines 1a-1f	1g	\$ 25,693				
	h Total. Add lines 1a-1f	u	3,141,510				
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f	u					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u	1,525,580			1,525,580	
	4 Income from investment of tax-exempt bond proceeds	u					
	5 Royalties	u					
	6a Gross rents	6a	(i) Real	(ii) Personal			
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)	u					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other	2,663,264	178,866	
	b Less: cost or other basis and sales exps.	7b	2,540,430				
	c Gain or (loss)	7c	122,834	178,866			
	d Net gain or (loss)	u	301,700	122,834		178,866	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events	u					
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities	u					
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory	u						
Miscellaneous Revenue	11a FUND MANAGEMENT FEE	Business Code		114,802		114,802	
	b HARBERT US REAL ESTATE FUND V	531310		59,953	59,953		
	c JCR COMMERCIAL RE FINANCE FUN	531310		36,362	36,362		
	d All other revenue			34,598		34,598	
	e Total. Add lines 11a-11d	u	245,715				
	12 Total revenue. See instructions	u	5,214,505	122,834	96,315	1,853,846	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,706,918	1,706,918		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	392,058	392,058		
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	291,558	114,558	110,715	66,285
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	474,557	121,871	199,230	153,456
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	33,263	9,828	13,614	9,821
9 Other employee benefits	68,960	10,386	32,128	26,446
10 Payroll taxes	48,571	14,269	19,584	14,718
11 Fees for services (nonemployees):				
a Management				
b Legal	11,755		11,755	
c Accounting	22,465		22,465	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	317,426		317,426	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	41,346	41,346		
12 Advertising and promotion	137,443	126,890		10,553
13 Office expenses	22,961	6,785	9,398	6,778
14 Information technology	47,967	17,784	17,534	12,649
15 Royalties				
16 Occupancy	40,966	12,104	16,766	12,096
17 Travel	16,252	4,802	6,651	4,799
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	22,142	10,995	6,475	4,672
20 Interest	13,461		13,461	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	61,034	18,033	24,980	18,021
23 Insurance	9,598	2,836	3,928	2,834
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DUES / MEMBERSHIP / SUBSCRIP	10,338	3,055	4,231	3,052
b MISCELLANEOUS	6,856		6,608	248
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,797,895	2,614,518	836,949	346,428
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	244,653	1	452,983
	2 Savings and temporary cash investments	3,120,327	2	2,628,110
	3 Pledges and grants receivable, net	31,279	3	838,256
	4 Accounts receivable, net	72,587	4	53,131
	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		7	33,079
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	17,602	9	16,250
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,479,183		
	b Less: accumulated depreciation	10b 277,877	10c	1,201,306
	11 Investments—publicly traded securities	63,214,549	11	72,638,655
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	50,965	15	49,602
16 Total assets. Add lines 1 through 15 (must equal line 33)	68,012,776	16	77,911,372	
Liabilities	17 Accounts payable and accrued expenses	151,354	17	143,992
	18 Grants payable	582,520	18	556,729
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	10,940,811	21	12,660,576
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	468,871	23	352,387
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	12,143,556	26	13,713,684
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	55,869,220	27	64,197,688
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	55,869,220	32	64,197,688
33 Total liabilities and net assets/fund balances	68,012,776	33	77,911,372	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,214,505
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,797,895
3	Revenue less expenses. Subtract line 2 from line 1	3	1,416,610
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	55,869,220
5	Net unrealized gains (losses) on investments	5	6,875,339
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	36,519
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	64,197,688

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) DELANEY WARD	0.50									
YAC PRESIDENT	0.00	X						0	0	0
(21) TIMOTHY WARD	0.50									
TRUSTEE	0.00	X						0	0	0
(22) MICHAEL WENDLING	0.50									
TRUSTEE	0.00	X						0	0	0
(23) MICHAEL CANSFIELD	2.00									
CHAIRMAN	0.00			X				0	0	0
(24) JAMES P. CHARRON	1.00									
EXEC MEMBER AT LARGE	0.00			X				0	0	0
(25) FRANK WILLIAM SCHWARZ III	1.00									
TREASURER	0.00			X				0	0	0
(26) DR. RANDA JUNDI-SAMMAN	2.00									
VICE CHAIR	0.00			X				0	0	0
(27) PATRICIA MANLEY	1.00									
SECRETARY	0.00			X				0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

Section B. Independent Contractors

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

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

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

SCHEDULE A
(Form 990 or 990-EZ)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.

u Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2019**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 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

Schedule A (Form 990 or 990-EZ) 2019

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,771,268	4,189,127	2,300,014	2,161,714	3,141,510	17,563,633
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	5,771,268	4,189,127	2,300,014	2,161,714	3,141,510	17,563,633
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						17,563,633

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	5,771,268	4,189,127	2,300,014	2,161,714	3,141,510	17,563,633
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,092,543	1,335,285	1,103,778	1,485,559	1,525,580	6,542,745
9 Net income from unrelated business activities, whether or not the business is regularly carried on	18,722	51,432	139,346	134,904	96,315	440,719
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	46,125	25,487	89,847	103,799	149,400	414,658
11 Total support. Add lines 7 through 10						24,961,755

12 Gross receipts from related activities, etc. (see instructions)	12
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	70.36 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	74.15 %
16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2019. 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—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 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)*

11 Has the organization accepted a gift or contribution from any of the following persons?

a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?

b A family member of a person described in (a) above?

c A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*

2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*

	Yes	No
1		

Section D. All Type III Supporting Organizations

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*

3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a government entity (see instructions).*

2 Activities Test. *Answer (a) and (b) below.*

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*

b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*

3 Parent of Supported Organizations. *Answer (a) and (b) below.*

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

	Yes	No
2a		
2b		
3a		
3b		

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

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2019 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

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

PART II, LINE 10 - OTHER INCOME DETAIL

FUND MANAGEMENT FEE	\$	145,070
PROJECT MGMT FEES	\$	32,226
CGA RESIDUAL INCOME	\$	40,275
CASUALTY FLOOD INSURANCE PROCEEDS	\$	3,419
FARMERS MARKET	\$	7,056
LIFE INSURANCE PROCEEDS	\$	5,000
MISC INCOME - MARKETING	\$	3,750
EVENT VENDOR FEE REVENUE	\$	19,450
CONFERENCE ROOM USAGE	\$	2,350
OTHER INCOME	\$	6,662

SCHEDULE C
(Form 990 or 990-EZ)**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

2019**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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

☐ **Complete if the organization is described below.**☐ **Attach to Form 990 or Form 990-EZ.**☐ **Go to www.irs.gov/Form990 for instructions and the latest information.****If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

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

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

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

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

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

Name of organization **COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**Employer identification number
38-1872132**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.****1** Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")**2** Political campaign activity expenditures (see instructions) ☐ \$**3** Volunteer hours for political campaign activities (see instructions)**Part I-B Complete if the organization is exempt under section 501(c)(3).****1** Enter the amount of any excise tax incurred by the organization under section 4955 ☐ \$**2** Enter the amount of any excise tax incurred by organization managers under section 4955 ☐ \$**3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No**4a** Was a correction made? ☐ Yes ☐ No**b** If "Yes," describe in Part IV.**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).****1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ☐ \$**2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ☐ \$**3** Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ☐ \$**4** Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No**5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

Schedule C (Form 990 or 990-EZ) 2019

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)			
c Total lobbying expenditures (add lines 1a and 1b)			
d Other exempt purpose expenditures			
e Total exempt purpose expenditures (add lines 1c and 1d)			
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
Not over \$500,000	20% of the amount on line 1e.		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.		
Over \$17,000,000	\$1,000,000.		
g Grassroots nontaxable amount (enter 25% of line 1f)			
h Subtract line 1g from line 1a. If zero or less, enter -0-			
i Subtract line 1f from line 1c. If zero or less, enter -0-			
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			

☐ Yes ☐ No
4-Year Averaging Period Under Section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?	X		
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?	X		5,000
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			5,000
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

SCHEDULE C, PART II-B, LINE 1

THE FOUNDATION'S MISSION AND HISTORY INCLUDES INVESTING IN "PEOPLE & PLACE", AND LEADING STRATEGIES/INITIATIVES TOWARD A HEALTHY & VIBRANT REGIONAL ECONOMY. HAVING STRONG, COMPETITIVE SCHOOLS THROUGHOUT OUR REGION IS ESSENTIAL TO BUILDING AND MAINTAINING ITS VIBRANCY AND PROSPERITY. IN 2019, THE EAST CHINA SCHOOL DISTRICT ASKED VOTERS TO APPROVE A 2.7 MILL TAX

Part IV Supplemental Information (continued)

(A 1.7 MILL INCREASE) THAT WOULD ADDRESS DECLINING ENROLLMENT, BUILDING CAPACITY AND THE NEED FOR TECHNOLOGY AND FACILITIES UPGRADES. KNOWING THE FAVORABLE IMPACT THIS WOULD HAVE ON THE QUALITY OF OUR CHILDREN'S EDUCATION/SUCSESSES, PROPERTY VALUES AND THE COMMUNITY AS AN ATTRACTIVE PLACE TO LIVE, WORK AND PLAY, A \$5,000 GRANT WAS MADE TO SUPPORT THE BOND CAMPAIGN AND OUR BOARD AGREED TO PUBLICLY ENDORSE THE MILLAGE. UNFORTUNATELY, THAT 2019 BOND CAMPAIGN FAILED HOWEVER, THE EAST CHINA SCHOOL DISTRICT WENT BACK TO THE DRAWING BOARD WITH THE FEEDBACK OF ITS RESIDENTS AND IN 2020, WILL ASK ITS VOTERS TO APPROVE A REVISED, LESS EXPENSIVE PLAN.

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements****u** Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
u Attach to Form 990.**u** Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019**Open to Public
Inspection**

Name of the organization

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	53	167
2 Aggregate value of contributions to (during year)	365,104	2,776,406
3 Aggregate value of grants from (during year)	334,713	1,727,744
4 Aggregate value at end of year	6,859,399	57,338,289
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements.

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year **u**

4 Number of states where property subject to conservation easement is located **u**

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year **u**

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year **u** \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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:

(i) Revenue included on Form 990, Part VIII, line 1 **u** \$

(ii) Assets included in Form 990, Part X **u** \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 **u** \$

b Assets included in Form 990, Part X **u** \$

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 **d** ☐ Loan or exchange program
b ☐ Scholarly research **e** ☐ Other

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

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

	Amount
1c	
1d	
1e	
1f	

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	51,454,203	55,145,156	52,487,781	47,142,286	44,352,943
b Contributions	2,171,585	1,003,185	1,925,976	3,651,262	4,644,968
c Net investment earnings, gains, and losses	8,372,885	-1,973,132	6,291,323	4,060,689	553,228
d Grants or scholarships	-2,078,410	-2,405,444	-3,050,289	-2,044,387	-2,167,895
e Other expenditures for facilities and programs	-201,417	-315,562	-318,705	-322,068	-240,958
f Administrative expenses					
g End of year balance	59,718,846	51,454,203	57,336,086	52,487,781	47,142,286

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment **u** 100.00 %
b Permanent endowment **u** %
c Term endowment **u** %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
(ii) Related organizations

	Yes	No
3a(i)		<input checked="" type="checkbox"/>
3a(ii)		<input checked="" type="checkbox"/>
3b		

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		213,100		213,100
b Buildings		1,094,312	173,350	920,962
c Leasehold improvements				
d Equipment		159,783	100,131	59,652
e Other		11,988	4,396	7,592
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) u				1,201,306

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	u	

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)	u	

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	u

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	u

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

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

1	Total revenue, gains, and other support per audited financial statements	1	11,768,418
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	6,875,339
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	6,875,339
3	Subtract line 2e from line 1	3	4,893,079
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	321,426
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	321,426
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	5,214,505

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

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

1	Total expenses and losses per audited financial statements	1	3,439,950
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	-36,519
e	Add lines 2a through 2d	2e	-36,519
3	Subtract line 2e from line 1	3	3,476,469
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	321,426
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	321,426
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	3,797,895

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 2B - ESCROW LIABILITY ARRANGEMENT EXPLANATION

THESE ACCOUNTS INCLUDE DONATIONS FROM AN AGENCY FOR A FUND THAT BENEFITS THE SAME AGENCY, OR A HYBRID OF BOTH DONATIONS FROM THE AGENCY AND FROM UNRELATED THIRD PARTIES. ALTHOUGH ALL DONATIONS RECEIVED ARE LEGALLY OWNED BY THE COMMUNITY FOUNDATION, AND REMAIN AS ASSETS, THE PORTION OF THE FUND THAT COMES FROM THE BENEFICIARY AGENCY IS CONSIDERED A RECIPROCAL TRANSFER AND AS SUCH, THE COMMUNITY FOUNDATION REPORTS AN OFFSETTING LIABILITY.

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

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

Part XIII Supplemental Information (continued)

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

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

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

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

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

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

Part XIII Supplemental Information (continued)

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

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

PRIOR YR GRANTS REFUNDED \$ -36,519

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.
u Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019**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 noncash assistance	(h) Purpose of grant or assistance
(1)	A BEAUTIFUL ME P.O. BOX 381 WASHINGTON MI 48094	26-3340108	3	9,000				GENERAL SUPPORT
(2)	ALGONAC COMMUNITY SCHOOLS 5200 TAFT ROAD ALGONAC MI 48001	38-6003526	GOV	25,521				EDUCATION PROGRAMS
(3)	ASCENSION RIVER DISTRICT HOSPITAL 4100 RIVER ROAD EAST CHINA MI 48054	20-2961579	3	10,000				PATIENT SCREENING
(4)	ATHLETIC FACTORY INC. 2865 WEST RICK DRIVE PORT HURON MI 48060	61-1850568		20,750				GENERAL SUPPORT
(5)	BLUE WATER AREA CHAMBER OF COMMERCE 512 MCMORRAN PORT HURON MI 48060	38-0937380	3	9,030				TUSKAGEE PROJECT
(6)	BLUE WATER COMMUNITY ACTION 3403 LAPEER ROAD PORT HURON MI 48060	38-2284121	3	26,360				BACKPACK/BUILDING
(7)	BLUE WATER HABITAT FOR HUMANITY PO BOX 610367 PORT HURON MI 48061	38-2910162	3	20,508				HOWARD ST PROJECT
(8)	BLUE WATER LAND FUND, INC. 500 WATER STREET PORT HURON MI 48060	45-2908074	3	173,445				GENERAL SUPPORT
(9)	BLUE WATER SAFE HORIZONS 1530 PINE GROVE AVENUE, SUITE 2 PORT HURON MI 48060	38-2234145	3	15,780				GENERAL SUPPORT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **u 45**
- 3** Enter total number of other organizations listed in the line 1 table **u 0**

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

Schedule I (Form 990) (2019)

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.
u Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019**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 noncash assistance	(h) Purpose of grant or assistance
(1)	BRIDGE BUILDERS COUNSELING, INC PO BOX 611202 PORT HURON MI 48060	38-3154458	3	25,238				GENERAL SUPPORT
(2)	CAMAS VALLEY CHRISTIAN FELLOWSHIP PO BOX 41 CAMAS VALLEY OR 97416	93-1226883	3	15,000				GENERAL SUPPORT
(3)	CITY OF PORT HURON 100 MCMORRAN BLVD PORT HURON MI 48060	38-6004727	GOV	148,727				COMM PROG/IMPROVMNTS
(4)	CITY OF ST. CLAIR 547 N. CARNEY ST. CLAIR MI 48079	38-6004590	GOV	128,475				COMM PROG/IMPROVMTS
(5)	COMMUNITY RENAISSANCE FUND 500 WATER STREET PORT HURON MI 48060	20-1649237	3	73,943				SUPPORT OPERATIONS
(6)	DIFFERENCE MAKERS MENTORING 723 COURT ST. PORT HURON MI 48060	83-0522471		33,553				AFTERSCHOOL PROGRAMS
(7)	DIVE TEAM AUXILLIARY 2840 MONTICELLO DRIVE PORT HURON MI 48060	38-2513248	3	5,500				GENERAL SUPPORT
(8)	EAST CHINA SCHOOL DISTRICT 1585 MEISNER ROAD EAST CHINA MI 48054	38-6003547	GOV	45,041				EDUCATIONAL PROGRAMS
(9)	ECONOMIC DEVELOPMENT ALLIANCE 100 MCMORRAN, 4TH FLOOR, SUITE B PORT HURON MI 48060	38-1410034	3	31,500				ROBOTICS FIELD

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

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

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

Schedule I (Form 990) (2019)

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.
u Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019**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 noncash assistance	(h) Purpose of grant or assistance
(1)	EMMETT BASEBALL LEAGUE 4800 BREEN ROAD WALES MI 48027	36-4622635	3	10,000				CONCESSION STAND
(2)	ENTER STAGE RIGHT 647 NEW HAMPSHIRE AVE MARYSVILLE MI 48040	26-3508229	3	6,500				STAGE LIGHTING
(3)	FAITH LUTHERAN CHURCH 3455 STONE STREET PORT HURON MI 48060	38-1884527	3	9,367				MULTIPURPOSE COURT
(4)	FIRST CONGREGATIONAL CHURCH UCC 300 ADAMS STREET ST CLAIR MI 48079	38-2133665	3	36,000				GENERAL SUPPORT
(5)	FRIENDS OF THE ST. CLAIR RIVER P.O. BOX 611496 PORT HURON MI 48061	77-0670838	3	12,500				SCALING CAPACITY/IT
(6)	HOLY CROSS CATHOLIC SCHOOL 618 S. WATER STREET MARINE CITY MI 48039	37-1542098	3	14,250				GENERAL SUPPORT
(7)	HOLY TRINITY PARISH 325 32ND STREET PORT HURON MI 48060	37-1543595	3	6,500				GENERAL SUPPORT
(8)	INTERNATIONAL SYMPHONY ORCHESTRA PO BOX 610242 PORT HURON MI 48061-0242	23-7035763	3	22,409				OPERATING SUPPORT
(9)	KIDS IN DISTRESS SERVICES 1114 SOUTH SEVENTH STREET ST. CLAIR MI 48079	81-0561072	3	10,080				OPERATING SUPPORT

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

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

Schedule I (Form 990) (2019)

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.
u Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019**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 noncash assistance	(h) Purpose of grant or assistance
(1)	LEXINGTON ARTS COUNCIL P.O. BOX 434 LEXINGTON MI 48450	38-3614175	3	17,500				BACH FESTIVAL
(2)	LITERACY AND BEYOND, INC. 3110 GOULDEN STREET PORT HURON MI 48060	26-2827004	3	21,211				READING PROGRAMS
(3)	MARWOOD MANOR NURSING HOME PO BOX 5011, 1300 BEARD ST PORT HURON MI 48060	38-2683251	3	9,960				BUILDING RENOVATIONS
(4)	MCLAREN P.H. FOUNDATION 1201 STONE STREET, SUITE 11 PORT HURON MI 48060	38-2777750	3	21,103				GENERAL SUPPORT
(5)	MID CITY NUTRITION 2014 HOLLAND AVENUE, SUITE 701 PORT HURON MI 48060	38-3934612	3	6,964				GENERAL SUPPORT
(6)	OPERATION TRANSFORMATION 1904 POPLAR STREET PORT HURON MI 48060	38-3242099	3	11,538				GENERAL SUPPORT
(7)	LAKE HURON FNDN / PEOPLES CLINIC 2601 ELECTRIC AVENUE PORT HURON MI 48060	20-8065139	3	51,334				GENERAL SUPPORT
(8)	PORT HURON AREA SCHOOL DISTRICT 2720 RIVERSIDE DRIVE PORT HURON MI 48060	38-6003498	GOV	35,960				EDUCATION PROGRAMS
(9)	PORT HURON MUSEUM OF ARTS AND HISTO 905 SEVENTH STREET PORT HURON MI 48060	38-1864312	3	111,815				GENERAL SUPPORT

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

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

Schedule I (Form 990) (2019)

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.
u Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019**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 noncash assistance	(h) Purpose of grant or assistance
(1)	PORT HURON MUSICAL 4318 GRATIOT AVE PORT HURON MI 48060	38-2465040	3	6,202				GENERAL SUPPORT
(2)	RESTORATION CHRISTIAN COMMUNITY 3201 GRATIOT AVE. PORT HURON MI 48060	20-1496995	3	25,000				YOUTH PROGRAMS
(3)	RIVERBANK YOUTH THEATRE 420 SOUTH WATER STREET #238 MARINE CITY MI 48039	47-4694944	3	25,000				STAGE FESTIVAL
(4)	SACRED HEART MAJOR SEMINARY 2701 CHICAGO BLVD DETROIT MI 48206-1799	38-1358214	3	14,250				SCHOLARSHIP SUPPORT
(5)	SALVATION ARMY - PORT HURON CORPS 2000 COURT STREET PORT HURON MI 48060	38-1370971	3	12,480				GENERAL SUPPORT
(6)	SANBORN-GRATIOT MEMORIAL HOME 2732 CHERRY ST PORT HURON MI 48060	38-1377629	3	6,464				KITCHEN/COURTYARD
(7)	SONS OUTREACH PO BOX 610385 PORT HURON MI 48061-0385	38-3090778	3	18,164				GENERAL SUPPORT
(8)	SPERO PREGNANCY CENTER 1211 GRISWALD RD PORT HURON MI 48060	38-2774182	3	6,970				GENERAL SUPPORT
(9)	ST. CLAIR ART ASSOCIATION 201 N. RIVERSIDE AVENUE ST CLAIR MI 48079	23-7165977	3	11,000				PROGRAM SUPPORT

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

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

Schedule I (Form 990) (2019)

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.
u Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019**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 noncash assistance	(h) Purpose of grant or assistance
(1)	ST. CLAIR COUNTY 200 GRAND RIVER SUITE 201 PORT HURON MI 48060	38-6006420	GOV	26,544				PROG/IMPROVEMENTS
(2)	ST. CLAIR COUNTY COMMUNITY COLLEGE 323 ERIE STREET PORT HURON MI 48060	38-1857017	GOV	7,893				BLDG/STUDENT SUPPORT
(3)	ST. CLAIR COUNTY RESA 499 RANGE ROAD MARYSVILLE MI 48040	38-1709221	GOV	45,246				EDUCATIONAL PROGRAMS
(4)	ST. CLAIR LITTLE LEAGUE 4113 BLUE RIVER DRIVE ST. CLAIR MI 48079	38-6090373	3	10,000				SIDEWALK
(5)	ST. CLAIR ORGANIZING FOR REGIONAL E 3003 MOAK STREET PORT HURON MI 48060	83-1930756		22,650				GENERAL SUPPORT
(6)	ST. MARTINS EVANGELICAL LUTHERAN 156 SOUTH WILLIAM STREET MARINE CITY MI 48039	38-2129353	3	6,059				STOVE REPLACEMENT
(7)	ST. VINCENT DE PAUL 415 N SIXTH STREET ST CLAIR MI 48079	38-1359592	3	56,134				PROGRAM SUPPORT
(8)	STUDIO 1219 1219 MILITARY ST PORT HURON MI 48060	27-2031240	3	7,288				SUPPORT ARTS
(9)	THE INDUSTRY 3750 PARKER ROAD FORT GRATIOT MI 48059	82-4030776		13,500				GENERAL SUPPORT

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

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

Schedule I (Form 990) (2019)

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
u Attach to Form 990.
u Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019**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 noncash assistance	(h) Purpose of grant or assistance
(1)	UNITED WAY OF ST. CLAIR COUNTY 1723 MILITARY STREET PORT HURON MI 48060	38-1357996	3	11,059				GENERAL SUPPORT
(2)	WONDERFUL NEWS RADIO 908 MILITARY STREET PORT HURON MI 48060	38-3377170	3	18,671				NEW BUILDING
(3)	YMCA OF THE BLUE WATER AREA 1525 THIRD STREET PORT HURON MI 48060	38-1358417	3	13,552				PROGRAM SUPPORT
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

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

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

Schedule I (Form 990) (2019)

SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

2019**Open to Public Inspection****COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:**a** Receive a severance payment or change-of-control payment?**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:**a** The organization?**b** Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:**a** The organization?**b** Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b **X****2** **X****4a** **X****4b** **X****4c** **X****5a** **X****5b** **X****6a** **X****6b** **X****7** **X****8** **X****9**

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
RANDY D. MAIERS	(i)	211,000	21,000	21,388	18,559	32,093	304,040	12,000
1 PRESIDENT	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 4 - SEVERANCE, NONQUALIFIED, AND EQUITY-BASED PAYMENTS			
	SEVERANCE	NONQUALIFIED	EQUITY-BASED
RANDY D. MAIERS	0	18,559	0

PART III - OTHER ADDITIONAL INFORMATION

NONQUALIFIED PLAN \$18,559

**SCHEDULE M
(Form 990)****Noncash Contributions**

OMB No. 1545-0047

2019**Open To Public
Inspection**Department of the Treasury
Internal Revenue Service

- u** Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
u Attach to Form 990.
u 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	4	25,693	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 u ()				
26 Other u ()				
27 Other u ()				
28 Other u ()				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

Yes No

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) 2019

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

u Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019**Open to Public
Inspection**

Name of the organization

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132**FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS****RASHA DEMASHKIEH****RANDA JUNDI-SAMMAN****TRUSTEE****TRUSTEE****FAMILY RELATIONSHIP****HALE WALKER****MICHAEL CANSFIELD****TRUSTEE****TRUSTEE****BUSINESS RELATIONSHIP****CHARLES G KELLY****JANEL MOSSETT****TRUSTEE****TRUSTEE****BUSINESS RELATIONSHIP****WILLIAM G OLDFORD****TIMOTHY WARD****TRUSTEE****TRUSTEE****BUSINESS RELATIONSHIP****MICHAEL WENDLING****MICHAEL HULEWICZ****TRUSTEE****TRUSTEE****BUSINESS RELATIONSHIP****FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990**

**THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY'S BOARD OF TRUSTEES MEET THE
LAST TUESDAY OF EACH CALENDAR QUARTER AT A MINIMUM. THE BUSINESS AGENDA OF
THESE BOARD MEETINGS INCLUDE A REVIEW OF INTERNAL FINANCIAL STATEMENTS AND**

Name of the organization

Employer identification number

COMMUNITY FOUNDATION OF

38-1872132

INVESTMENT REPORTS THAT HAVE BEEN REVIEWED AND ACCEPTED BY ITS FINANCE AND INVESTMENT COMMITTEE AT ONE OF THEIR MONTHLY MEETINGS.

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

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

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

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

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

Name of the organization	Employer identification number
COMMUNITY FOUNDATION OF	38-1872132

COMMUNITY FOUNDATION AND ITS TWO "CONTROLLED" SUPPORTING ORGANIZATIONS ARE DRAFTED BY THE INDEPENDENT AUDIT FIRM AND ITS TAX MANAGER, WITH THE DIRECT ASSISTANCE OF THE FOUNDATION'S DIRECTOR OF FINANCE. THE FINAL DRAFT OF THE FORM 990 AND 990T ARE REVIEWED BY THE FOUNDATION'S DIRECTOR OF FINANCE AND THEN SIGNED BY THE FOUNDATION'S PRESIDENT AND CEO BEFORE FILING AND AFTER THE BOARD'S ACCEPTANCE.

THE FORM 990'S (FOR THE COMMUNITY FOUNDATION AND ITS SUPPORTING ORGANIZATIONS) AND 990T ARE DISTRIBUTED TO THE RESPECTIVE BOARD OF TRUSTEES FOR THEIR REVIEWS PRIOR TO FILING. FOR THE SAKE OF TRANSPARENCY AND TIME-RELEVANCE, IT IS THE GOAL OF THE FOUNDATION MANAGEMENT TO FILE THE FORM 990'S AS QUICKLY AS POSSIBLE. IF A FORMAL REVIEW AT A SCHEDULED BOARD OF TRUSTEE MEETING IS FEASIBLE WITHIN THE TIMEFRAME, FOUNDATION MANAGEMENT WILL DO SO, AND THE MEETING MINUTES WILL REFLECT THEIR FORMAL REVIEW. IF SUCH A FORMAL REVIEW WILL DELAY THE FILING UNNECESSARILY, FOUNDATION MANAGEMENT WILL DISTRIBUTE ELECTRONICALLY (OR IN HARD COPY) A COPY OF THE DRAFTED FORM 990'S AND 990T FOR BOARD TRUSTEES' REVIEW. AN EXPLANATORY COVER LETTER WILL ACCOMPANY THESE FORM 990'S WITH REVIEW NOTES THAT 'WALK' TRUSTEES THROUGH THE DOCUMENT AND CORRELATE THE RETURN BACK TO THE AUDITED FINANCIAL STATEMENTS. THIS COVER INCLUDES A REQUEST THAT TRUSTEES CONTACT THE DIRECTOR OF FINANCE WITH ANY QUESTIONS AND/OR TO SCHEDULE INDIVIDUAL REVIEWS AS DEEMED NECESSARY. EACH BOARD TRUSTEE IS REQUESTED TO DOCUMENT THEIR ACCEPTANCE OF THE FORM 990'S FORMALLY VIA A REPLY TO THE ELECTRONIC DISTRIBUTION, OR HARD COPY DISTRIBUTION. EVIDENCE OF BOARD OF TRUSTEE REVIEW AND APPROVAL WILL BE RETAINED IN THE FORM 990 FILES. UPON APPROVAL OF THE BOARD OF TRUSTEES, THE FORM 990'S WILL BE FILED.

Name of the organization

Employer identification number

COMMUNITY FOUNDATION OF

38-1872132

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

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY AND ITS SUPPORTING ORGANIZATIONS (COMMUNITY RENAISSANCE FUND & BLUE WATER LAND FUND, INC.) HAS A BOARD-APPROVED CONFLICT OF INTEREST POLICY THAT IS CONSISTENT WITH SUCH POLICIES OF THE COUNCIL ON FOUNDATIONS AND THE COUNCIL OF MICHIGAN FOUNDATIONS.

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

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

Name of the organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

DISCLOSE SUCH AREAS OF POTENTIAL CONFLICT AT ALL COMMITTEE/BOARD MEETINGS.

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

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

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

AFTER DISCLOSURE, THE CHAIR OF THE BOARD OR COMMITTEE, ALONG WITH STAFF, SHALL HAVE AN OPEN DISCUSSION AS TO THE MATERIAL NATURE OF THE POSSIBLE CONFLICT. AS DEEMED APPROPRIATE, THE INTERESTED PERSON MAY BE ASKED TO LEAVE THE ROOM DURING DISCUSSION AND VOTING, OR THE INTERESTED PARTY MAY REMAIN IN THE MEETING AND PART OF DISCUSSION YET ABSTAIN FROM VOTING ON ANY MOTION.

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

IF THE BOARD OR COMMITTEE HAS REASONABLE CAUSE TO BELIEVE THAT A MEMBER HAS

Name of the organization

Employer identification number

COMMUNITY FOUNDATION OF

38-1872132

FAILED TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, IT SHALL INFORM THE MEMBER OF THE BASIS FOR SUCH BELIEF AND AFFORD THE MEMBER AN OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE.

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

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

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL ANNUALLY, AN EXECUTIVE COMPENSATION COMMITTEE, RECOMMENDED BY THE GOVERNANCE COMMITTEE AND APPROVED BY THE BOARD, WILL SEEK INPUT FROM THE BOARD OF TRUSTEES ON THE FOUNDATION'S PRESIDENT/CEO CURRENT YEAR PERFORMANCE AND THEN INITIATE AN ANNUAL REVIEW OF HIS/HER WAGE AND BENEFIT PACKAGE, INCLUDING DETERMINATION OF A PERFORMANCE AWARD (BONUS) TO BE PAID IN JANUARY. PROVIDED THE CEO/PRESIDENT REMAINS EMPLOYED, VESTED BENEFITS UNDER THE PREVIOUS TOP HAT PLAN WILL CONTINUE TO BE DISTRIBUTED AS STIPULATED UNDER THE PLAN AGREEMENT UNTIL ALL CLASS YEARS HAVE BEEN PAID OUT.

Name of the organization

Employer identification number

COMMUNITY FOUNDATION OF

38-1872132

IT IS THE BOARD OF TRUSTEE'S CURRENT PREMISE THAT THE PRESIDENT/CEO'S ACCOMPLISHMENTS BASED UPON INPUT FROM THE BOARD, DONORS AND COMMUNITY PARTNERS SINCE HIS 2002 HIRING IS IN THE TOP 10-20% OF ALL FOUNDATION CEOS IN MICHIGAN. FURTHERMORE, IT IS AGREED THAT THE MARKET FOR THE SERVICES OF FOUNDATION CEO'S IS NOT RESTRICTED TO THIS LOCAL REGION OR EVEN MICHIGAN BUT RATHER WOULD EXTEND NATIONALLY INTO THE MIDWEST'S EAST NORTH CENTRAL REGION. IT IS THE BOARD'S CURRENT PREMISE THAT THE PRESIDENT/CEO'S WAGE AND BENEFIT PACKAGE SHOULD BE COMMENSURATE WITH HIS PERFORMANCE AT THE 75TH+ PERCENTILE OF FOUNDATION CEOS IN THIS BROADER REGION.

IN ITS REVIEW, THIS EXECUTIVE COMPENSATION COMMITTEE WILL UTILIZE COMPENSATION DATA FROM THE ANNUAL COUNCIL ON FOUNDATIONS' GRANTMAKERS SALARY AND BENEFITS REPORT FOR FOUNDATIONS WITH ASSETS BETWEEN \$50-\$90 MILLION IN THE MIDWEST'S EAST NORTH CENTRAL REGION. FROM TIME TO TIME, THE EXECUTIVE COMPENSATION COMMITTEE MAY ALSO REVIEW COMPENSATION DATA FROM THE CHRONICLE OF PHILANTHROPY. THE EXECUTIVE COMPENSATION COMMITTEE'S REVIEW OF THE PRESIDENT/CEO'S WAGE AND BENEFITS PACKAGE WILL TAKE PLACE EACH FALL AFTER THE COUNCIL ON FOUNDATION'S RELEASE OF ITS CURRENT YEAR SALARIES AND BENEFITS REPORT, AT WHICH TIME THEY WILL DEVELOP A RECOMMENDATION LEADING UP TO THE BOARD'S DECEMBER MEETING.

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

Name of the organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

THESE RESPECTIVE ORGANIZATIONS DISCLOSE THAT COMPENSATION AND BENEFITS PACKAGE AND THE ENTITY RELATIONSHIPS.

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

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

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS (ARTICLES OF INCORPORATION AND BYLAWS) FOR THE COMMUNITY FOUNDATION AND OUR SUPPORTING ORGANIZATIONS, THE COMMUNITY RENAISSANCE FUND AND BLUE WATER LAND FUND, INC., ARE AVAILABLE ON OUR WEBSITE (WWW.STCLAIRFOUNDATION.ORG) AS DOWNLOADABLE DOCUMENTS, ALONG WITH OTHER FOUNDATION POLICIES AND KEY DOCUMENTS SUCH AS OUR AUDITED FINANCIAL STATEMENTS AND IRS FORM 990'S. HARD-COPIES ARE ALSO AVAILABLE UPON REQUEST. ADDITIONALLY, AS A REGISTERED CORPORATION WITH THE STATE OF MICHIGAN, OUR ARTICLES OF INCORPORATION FOR BOTH THE COMMUNITY FOUNDATION AND ITS

Name of the organization

COMMUNITY FOUNDATION OF

Employer identification number

38-1872132

SUPPORTING ORGANIZATIONS ARE AVAILABLE THROUGH THEIR WEBSITE

(WWW.MICHIGAN.GOV).

IT IS THE GOAL OF THE FOUNDATION, ITS STAFF, AND BOARD TO BE ACCOUNTABLE AND TRANSPARENT TO OUR DONORS AND THE ENTIRE COMMUNITY BY REGULARLY DISSEMINATING OUR PROGRAM AND FINANCIAL INFORMATION. IT IS OUR INTENT TO COMPLY WITH THE INTERNAL REVENUE CODE AND REGULATIONS WITH RESPECT TO PUBLIC INSPECTION OF THE FORM 990'S, IRS FORM 990-T'S TO THE EXTENT A FILING WERE REQUIRED, AND THE IRS DETERMINATION LETTERS FOR THE COMMUNITY FOUNDATION AND ITS CONTROLLED SUPPORTING ORGANIZATIONS. THEREFORE, THE FOUNDATION WILL:

- 1) MAKE THESE DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION AT ITS OFFICES DURING REGULAR BUSINESS HOURS WITHOUT CHARGE;
- 2) PROVIDE A COPY WITHOUT CHARGE, OTHER THAN A REASONABLE FEE FOR REPRODUCTION AND ACTUAL POSTAGE COSTS, OF ALL OR ANY PART OF THESE DOCUMENTS REQUIRED TO BE MADE AVAILABLE FOR PUBLIC INSPECTION TO ANY INDIVIDUAL WHO MAKES A REQUEST FOR SUCH A COPY IN PERSON OR IN WRITING; AND
- 3) UPLOAD AND MAINTAIN ON OUR WEBSITE THE FOUNDATION'S AUDITED FINANCIAL STATEMENTS, FORM 990'S AND FORM 990-T'S TO THE EXTENT FILINGS WERE REQUIRED FOR A MINIMUM OF 3 YEARS.

ADDITIONALLY, THE GUIDESTAR ORGANIZATION SERVES AS A RESOURCE FOR THOSE INDIVIDUALS AND ORGANIZATIONS WISHING TO RESEARCH NON-PROFIT ORGANIZATIONS. RECOGNIZING THAT THIS AVAILABILITY IS SOMETIMES DELAYED AND READERS MAY NOT UNDERSTAND THE FULL PICTURE OF WHO WE ARE AND WHAT WE DO THROUGH THE FORM

Name of the organization

Employer identification number

COMMUNITY FOUNDATION OF

38-1872132

990 ALONE, THE FOUNDATION WILL PAY THE NOMINAL FEE TO VOLUNTARILY HAVE ITS IRS FORM 990'S UPLOADED TO GUIDESTAR'S WEBSITE, ALONG WITH ITS AUDITED FINANCIAL STATEMENTS THAT INCLUDES AN OPENING COVER LETTER FROM MANAGEMENT DISCUSSING KEY PHILOSOPHIES, INITIATIVES AND THE FINANCIALS.

FORM 990, PART VII - ADDITIONAL INFORMATION

LINES 6 AND 18 - TRUSTEE DELANEY WARD:

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

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

PRIOR YR GRANTS REFUNDED	\$	36,519
--------------------------	----	--------

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

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

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

OMB No. 1545-0047

2019

Open to Public
Inspection

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

Employer identification number
38-1872132

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) THE COMMUNITY RENAISSANCE FUND 500 WATER STREET 20-1649236 PORT HURON MI 48060	COMM. DEV.	MI	501C3	12A	N/A		X
(2) THE BLUE WATER LAND FUND, INC. 500 WATER STREET 45-2908074 PORT HURON MI 48060	COMM. DEV.	MI	501C3	12A	N/A		X
(3)							
(4)							
(5)							

Part III

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Dispro- portionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?

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

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

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1) BLUE WATER LAND FUND, INC.	B	173,445	CASH BASIS
(2) THE COMMUNITY RENAISSANCE FUND	B	73,943	CASH BASIS
(3)			
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Form 990 - Federal General Footnote**Description**

SCHEDULE O DETAIL FOR PART VI, SECTION A, 2:

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

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

ANNUALLY, ALL BOARD MEMBERS COMPLETE A DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST, INCLUDING SERVICE ON OTHER BOARDS, FAMILY, WHICH IS SUMMARIZED IN BOARD BOOKS AND ARE DISCLOSED VERBALLY AND IN MEETING MINUTES WHEN CONFLICTS OF INTEREST ARISE.

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

FOLLOWING IS A SUMMARY OF THE BUSINESS AND/OR FAMILY RELATIONSHIPS THAT EXISTED IN 2019:

- 1) THE FOUNDATION MAINTAINS DEPOSIT ACCOUNTS AT ALL AREA FINANCIAL INSTITUTIONS IN AN EFFORT TO DEMONSTRATE IMPARTIALITY AS WELL AS TO MAXIMIZE FDIC INSURANCE COVERAGE ON FUNDS HELD. FOR MOST OF 2019, THERE WERE TWO TRUSTEES FROM EASTERN MICHIGAN BANK - TIM WARD, WHO IS ITS CEO (& RETIRED IN LATE 2019) AND WILL OLDFORD, ITS PRESIDENT. THESE ACCOUNTS MEET THE SAME REQUIREMENTS / CRITERIA OF ACCOUNTS OFFERED TO NON-PROFIT ORGANIZATIONS IN THE GENERAL PUBLIC, AND NEITHER OF THESE TRUSTEES ARE AUTHORIZED SIGNERS ON THOSE ACCOUNTS AND COULD NOT OTHERWISE CONDUCT ACTIVITY FOR THOSE ACCOUNTS.

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

- 2) THREE LOCAL ATTORNEYS SERVED AS TRUSTEES ON THE FOUNDATION'S BOARD IN 2019, TWO (CHARLES KELLY AND JANAL MOSSETT) WHO ARE BOTH PARTNERS AT KELLY LAW FIRM AND DOUGLAS S. TOUMA WHO IS A PARTNER AT TOUMA, WATSON, WHALING, COURY, CASTELLO, & STREMER. ALTHOUGH THE FOUNDATION WOULD TYPICALLY ENGAGE THE SERVICES OF INDEPENDENT ATTORNEYS WHEN

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

NECESSARY, IN THE CAPACITY OF TRUSTEE, THESE THREE DO SERVE ON THE FOUNDATION'S LEGAL ADVISORY COMMITTEE GIVEN THEIR EXPERTISE AND KNOWLEDGE, AND FROM TIME TO TIME MAY PROVIDE LEGAL COUNSEL ON GENERAL MATTERS SHOULD SUCH MATTERS ARISE.

- 3) ANOTHER TRUSTEE SERVES AS EXECUTIVE DIRECTOR OF THE LOCAL YMCA, WHICH IS A PAST, CURRENT AND LIKELY FUTURE GRANTEE GIVEN ITS SERVICES CLOSELY ALIGN WITH OUR CHARITABLE MISSION, AND IN 2019, THE YMCA ALSO OBTAINED A SMALL PROGRAM-RELATED LOAN FROM THE FOUNDATION THAT ALIGNS WITH THE FOUNDATION'S MISSION INVESTING. THE YMCA ALSO MAINTAINS AN AGENCY-DESIGNATED ENDOWMENT WITH THE COMMUNITY FOUNDATION AS A WAY TO ENGAGE ITS DONORS AND COMMUNITY MEMBERS ON A LONG-TERM, PLANNED GIVING BASIS.
- 4) A FEW OTHER TRUSTEES ARE BOARD MEMBERS ON SCHOOL/COLLEGE/NON-PROFIT/COUNTY BOARDS FOR WHOSE SCHOOLS/DEPARTMENTS/ORGANIZATIONS MAY HAVE RECEIVED GRANTS IN THE PAST, DID APPLY OR RECEIVE RECEIVED GRANTS IN 2019 OR WILL DO SO IN THE FUTURE, OR THOSE AGENCIES HAVE ENDOWMENT FUNDS HELD BY THE COMMUNITY FOUNDATION.

IN ALL OF THESE INSTANCES, NONE OF THESE TRUSTEES HAVE THE ABILITY TO AUTHORIZE OR INFLUENCE TRANSACTION PROCESSING OR THE DECISION-MAKING FOR GRANTS GIVEN THE APPLICATIONS WERE INDEPENDENTLY REVIEWED, RECOMMENDED AND APPROVED BY BOARD-APPROVED GRANTING COMMITTEES OUTSIDE OF THESE TRUSTEES PURSUANT TO THE BOARD GRANTING AUTHORITY DELEGATION.

ANNUALLY, ALL TRUSTEES, STAFF AND COMMITTEE MEMBERS COMPLETE A WRITTEN DISCLOSURE OF POTENTIAL CONFLICTS THEY OR MEMBERS OF THEIR RESPECTIVE FAMILIES HAVE THROUGH SERVICE ON BOARDS OF OTHER COMMUNITY ORGANIZATIONS FOR WHICH THE FOUNDATION MAY HAVE INVOLVEMENT FROM TIME TO TIME (I.E. GRANTS), FAMILY RELATIONSHIPS, BUSINESS RELATIONSHIPS, AND FINANCIAL INTERESTS. UNDER OUR CONFLICT OF INTEREST POLICY, THESE POTENTIAL CONFLICTS ARE ALSO VERBALLY DISCLOSED AT MEETINGS, AND WHERE DECISION-MAKING IS INVOLVED AND CONFLICTS EXIST, THE RESPECTIVE TRUSTEE/COMMITTEE MEMBER WOULD ABSTAIN FROM VOTING, WHICH WOULD BE DOCUMENTED IN RELATED MEETING MINUTES.

OUR ORGANIZATION'S GOVERNANCE STRUCTURE PROVIDES THAT NO ONE TRUSTEE (OR EVEN A HANDFUL OF TRUSTEES TOGETHER) COULD CONTROL OR SIGNIFICANTLY IMPACT BOARD ACTION AND FOUNDATION OPERATIONS.

- 5) AS THE LARGEST COMMUNITY-BASED CHARITABLE ORGANIZATION IN OUR REGION, OUR FOUNDATION IS THE RECIPIENT OF VARIOUS GIFTS FROM THE TRUSTEES OR THE ORGANIZATIONS WITH WHICH THEY ARE INVOLVED. IN FACT, INCLUDED IN OUR 'JOB DESCRIPTION' FOR FOUNDATION BOARD MEMBERS IS AN EXPECTATION OF GIVING. EACH GIFT IS IRREVOCABLE AND IS HANDLED IN THE SAME MANNER AS EVERY OTHER CHARITABLE GIFT RECEIVED.
- 6) TRUSTEES RASHA DEMASHKIEH AND DR. RANDA JUNDI-SAMMAN HAVE FAMILY RELATIONSHIPS: RASHA AND RANDA ARE SISTERS-IN-LAW. FOR THE REASONS OUTLINED IN THE INITIAL PARAGRAPHS OF THIS NARRATIVE, SIMILAR TO BUSINESS RELATIONSHIPS, THE FOUNDATION'S GOVERNANCE STRUCTURE, AND POLICIES AND PRACTICES ARE SUCH THAT NO SINGLE OR TWO OR THREE

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

TRUSTEES TOGETHER COULD SIGNIFICANTLY INFLUENCE BOARD ACTION AND FOUNDATION OPERATIONS.

- 7) SEVERAL TRUSTEES HAVE WORKING RELATIONSHIPS WITH ANOTHER ---AS REFERENCED IN PREVIOUS PARAGRAPHS, TRUSTEES WILLIAM "WILL" OLDFORD AND TIM WARD WORK TOGETHER AT EASTERN MICHIGAN BANK, AND BOTH CHARLES KELLY AND JANAL MOSSETT ARE PARTNERS AT KELLY LAW FIRM. ADDITIONALLY, TRUSTEES MICHAEL CANSFIELD AND HALE WALKER BOTH WORK AT MIMUTUAL MORTGAGE, A LOCAL MORTGAGE LENDER WITH ITS OFFICE ADJACENT TO THE FOUNDATION'S OFFICES AND FOR WHOM WE JOINTLY OWN THE COURTYARD PROPERTY IN THE FRONT OF OUR BUILDINGS.

BEYOND THAT SHARED PROPERTY INTEREST, THE FOUNDATION'S POTENTIAL BUSINESS RELATIONSHIPS WITH MIMUTUAL MORTGAGE WOULD BE LIMITED TO THE FOUNDATION BEING THE RECIPIENT FOR CHARITABLE GIFTS, WHICH WOULD BE HANDLED SIMILARLY TO THOSE GIFTS FROM ANY OTHER DONORS (SEE NOTES ON TRUSTEE GIVING EXPECTATIONS ABOVE). TWO OTHER TRUSTEES, MICHAEL WENDLING AS PROSECUTING ATTORNEY AND MICHAEL HULEWICZ AS A DISTRICT COURT JUDGE, WORK FOR THE COUNTY OF ST. CLAIR. IT SHOULD BE NOTED THAT IN 2019, THE FOUNDATION CONTRACTED WITH THE COUNTY OF ST. CLAIR TO MANAGE THE DAY-TO-DAY OPERATIONS OF OUR BLUE WATER RIVER WALK PROPERTY HELD IN OUR SUPPORTING ORGANIZATION, BLUE WATER LAND FUND...AS EMPLOYEES OF THE COUNTY'S COURT SYSTEM, THESE TWO INDIVIDUALS WERE NOT INVOLVED WITH THAT TRANSACTION OR THOSE RESPONSIBILITIES.

IN ALL OF THESE WORKING RELATIONSHIPS, EACH RESPECTIVE TRUSTEE WAS INDEPENDENTLY APPOINTED TO THE BOARD BASED UPON HIS/HER RESPECTIVE SKILL SETS, EXPERIENCE, COMMUNITY INVOLVEMENT AND OTHER FACTORS AND THEIR ROLE AT THE FOUNDATION IS NOT IMPACTED BY THEIR WORKING RELATIONSHIPS. FOR THE REASONS OUTLINED IN THE INITIAL PARAGRAPHS OF THIS NARRATIVE, SIMILAR TO FAMILY RELATIONSHIPS, THE FOUNDATION'S GOVERNANCE STRUCTURE, AND POLICIES AND PRACTICES ARE SUCH THAT NO TWO OR THREE TRUSTEES TOGETHER COULD SIGNIFICANTLY INFLUENCE BOARD ACTION AND FOUNDATION OPERATIONS.

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

THE COMMUNITY FOUNDATION OF ST. CLAIR COUNTY, TAX ID # 38-1872132, ACTS AS COMMON PAYMASTER FOR BOTH ITS ORGANIZATION AND ITS TWO SUPPORTING ORGANIZATIONS - THE COMMUNITY RENAISSANCE FUND, TAX ID # 20-1649237 AND THE BLUE WATER LAND FUND, INC., TAX ID 45-2908074.

WHILE ALL FORM W-2S ARE REPORTED UNDER AND TAXES ARE PAID THROUGH THE COMMUNITY FOUNDATION'S TAX ID # 38-1872132, WAGES, BENEFITS AND RELATED TAXES ARE ALLOCATED AND RECORDED BETWEEN THE FOUNDATION AND ITS SUPPORTING ORGANIZATIONS BASED UPON THE ASSIGNED RESPONSIBILITIES, TIME SPENT AND SPECIFIC WORK PERFORMED. ALL OF THE 9 FORM W-2S FILED IN 2019 WERE FOR PROGRAMS AND INITIATED UNDER THE CORE COMMUNITY FOUNDATION, WITH ONLY ONE INCLUDING SOME ALLOCATION TO A GRANT-FUNDED INITIATIVE.

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

Form 990 - Federal General Footnote (continued)

Description

EXISTENCE OF SHARED EMPLOYEES SHOULD BE NOTED.

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

Form **990-T**Department of the Treasury
Internal Revenue Service**Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2019

For calendar year 2019 or other tax year beginning , and ending

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

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

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

A <input type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501(c) (3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Print or Type Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) COMMUNITY FOUNDATION OF ST. CLAIR COUNTY Number, street, and room or suite no. If a P.O. box, see instructions. 500 WATER STREET City or town, state or province, country, and ZIP or foreign postal code PORT HURON MI 48060	D Employer identification number (Employees' trust, see instructions.) 38-1872132 E Unrelated business activity code (See instructions.) 531310
C Book value of all assets at end of year 77,911,372	F Group exemption number (See instructions.) u G Check organization type u <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust	

H Enter the number of the organization's unrelated trades or businesses. **u** 1 Describe the only (or first) unrelated trade or business here
u INVESTMENT IN REAL ESTATE INVESTMENT TRUST. If only one, complete Parts I–V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III–V.

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

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances				
c Balance u		1c		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from partnership and S corporation (attach statement)	SEE STMT 1	5	96,315	96,315
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions; attach schedule)		12		
13 Total. Combine lines 3 through 12		13	96,315	96,315

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)			
14 Compensation of officers, directors, and trustees (Schedule K)		14	
15 Salaries and wages		15	9,258
16 Repairs and maintenance		16	
17 Bad debts		17	
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	69
20 Depreciation (attach Form 4562)	20		
21 Less depreciation claimed on Schedule A and elsewhere on return	21a	21b	0
22 Depletion		22	
23 Contributions to deferred compensation plans		23	
24 Employee benefit programs		24	2,803
25 Excess exempt expenses (Schedule I)		25	
26 Excess readership costs (Schedule J)		26	
27 Other deductions (attach schedule)	SEE STATEMENT 2	27	6,190
28 Total deductions. Add lines 14 through 27		28	18,320
29 Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29	77,995
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30	
31 Unrelated business taxable income. Subtract line 30 from line 29		31	77,995

Part III Total Unrelated Business Taxable income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	77,995
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules)	34	
35	Total unrelated business taxable income before pre-2018 NOLs and specific deductions. Subtract line 34 from the sum of lines 32 and 33	35	77,995
36	Deductions for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36	
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	77,995
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38	1,000
39	Unrelated business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39	76,995

Part IV Tax Computation

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40	16,169
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	41	
42	Proxy tax. See instructions	42	
43	Alternative minimum tax (trusts only)	43	
44	Tax on Noncompliant Facility Income. See instructions	44	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	16,169

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a	
b	Other credits (see instructions)	46b	
c	General business credit. Attach Form 3800 (see instructions)	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	Total credits. Add lines 46a through 46d	46e	
47	Subtract line 46e from line 45	47	16,169
48	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (att. sch.)	48	
49	Total tax. Add lines 47 and 48 (see instructions)	49	16,169
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k) line 3	50	
51a	Payments: A 2018 overpayment credited to 2019	51a	9,861
b	2019 estimated tax payments	51b	18,469
c	Tax deposited with Form 8868	51c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d	
e	Backup withholding (see instructions)	51e	
f	Credit for small employer health insurance premiums (attach Form 8941)	51f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	51g	
52	Total payments. Add lines 51a through 51g	52	28,330
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached	53	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	0
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	12,161
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax 12,161 Refunded	56	

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

57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "YES," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "YES," enter the name of the foreign country here	Yes	No
58	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "YES," see instructions for other forms the organization may have to file.		X
59	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

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

May the IRS discuss this return with the preparer shown below (see instructions)?

☒ Yes ☐ No

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
KAREN SHAFIK	Karen Shafik	09/10/20		P02348745
Firm's name	Firm's EIN			
UHY ADVISORS MI, INC.	38-1910111			
Firm's address	Phone no.			
1979 HOLLAND AVE SUITE A	810-984-3829			
PORT HURON, MI 48060-8639				

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

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

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

(see instructions)

1. Description of property

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

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) u

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **u****Schedule E – Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)	N/A			
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8			u	

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

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

Nonexempt Controlled Organizations

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

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col.4)
(1) N/A				
(2)				
(3)				
(4)				
Totals		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 25.

Schedule J – Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5)) ..						

Part II

Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals from Part I	u					
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 26.
Totals, Part II (lines 1-5)	u					

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) N/A		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14		u	

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

u Attach to your tax return.

OMB No. 1545-0172

2019Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service (99)u Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Identifying number

38-1872132

Business or activity to which this form relates

FOUNDATION**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	2,550,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	1,020,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	61,034

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

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/> u		

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	61,034
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

THERE ARE NO AMOUNTS FOR PAGE 2 (2019)

Federal Statements**Statement 1 - Form 990-T, Part I, Line 5 - Income (Loss) from Partnerships or S-Corps**

<u>Name of Partnership or S-Corp</u>	<u>Gross Income</u>	<u>Direct Deductions (Part. only)</u>	<u>Net Income</u>
HARBERT US REAL ESTATE FUND V	\$ 59,953	\$	\$ 59,953
JCR COMMERCIAL RE FINANCE FUN	36,362		36,362
TOTAL	\$ 96,315	\$ 0	\$ 96,315

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

<u>Description</u>	<u>Amount</u>
INVESTMENT ADVISOR FEES	\$ 3,790
PROFESSIONAL FEES	2,400
TOTAL	\$ 6,190

COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY

38-1872132 FORM 990-T ESTIMATES

Form **990-W**

(Worksheet)

Department of the Treasury
Internal Revenue Service

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

u Go to www.irs.gov/Form990W for instructions and the latest information.
u Keep for your records. Do not send to the Internal Revenue Service.

OMB No. 1545-0047

2020

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1. See instructions for tax computation LIABILITY ADJUSTMENT	2	16,169
3	Alternative minimum tax for trusts. See instructions	3	
4	Total. Add lines 2 and 3	4	16,169
5	Estimated tax credits. See instructions	5	
6	Subtract line 5 from line 4	6	16,169
7	Other taxes. See instructions	7	
8	Total. Add lines 6 and 7	8	16,169
9	Credit for federal tax paid on fuels. See instructions	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	16,169
b	Enter the tax shown on the 2019 return. See instructions. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	
c	2020 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	16,169

		(a)	(b)	(c)	(d)	
11	Installment due dates. See instructions	11	07/15/20	07/15/20	09/15/20	12/15/20
12	Required installments. Enter 25% of line 10c in columns (a) through (d). But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization."	12		8,100	4,050	4,050
13	2019 Overpayment. See instructions	13		8,100	4,050	11
14	Payment due (Subtract line 13 from line 12)	14				4,039

For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2020)

Form SchM	Two Year Comparison for Unrelated Business Activity For calendar year 2019, or tax year beginning _____, ending _____	2018 & 2019
Organization Name COMMUNITY FOUNDATION OF		Taxpayer Identification Number 38-1872132

 Unincorporated Business Income Tax Code: **531310** Activity: **UNRELATED BUSINESS ACTIVITY**

		2018	2019	Differences
Revenue	1. Gross profit/loss on business activities	1.		
	2. Capital gains/losses	2.		
	3. Income/loss from partnerships and S corporations	3. 154,215	96,315	-57,900
	4. Rental income (net of expense)	4.		
	5. Unrelated debt-financed income (net of expense)	5.		
	6. Interest, and other income from controlled organizations (net of expense)	6.		
	7. Investment income of specific organizations (net of expense)	7.		
	8. Exploited exempt activity income (net of expense)	8.		
	9. Advertising income (net of expense)	9.		
	10. Other income	10.		
	11. Total trade or business income. Combine lines 1 through 10	11. 154,215	96,315	-57,900
Expenses	12. Compensation of officers, directors, and trustees	12.		
	13. Other salaries and wages	13. 7,791	9,258	1,467
	14. Repairs and maintenance	14.		
	15. Bad debts	15.		
	16. Interest	16.		
	17. Taxes and licenses	17. 1,219	69	-1,150
	18. Depreciation and Depletion	18.		
	19. Contributions to deferred compensation plans	19.		
	20. Employee benefit programs	20. 2,302	2,803	501
	21. Other deductions	21. 6,999	6,190	-809
	22. Total deductions. Add lines 12 through 22	22. 18,311	18,320	9
	23. Taxable income before deductions. Subtract line 23 from 11	23. 135,904	77,995	-57,909
	24. Deductible losses	24.		
	25. Unrelated business taxable income (loss)	25. 135,904	77,995	-57,909

Federal Statements**Taxable Interest on Investments**

<u>Description</u>		<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST	INCOME	\$ 34,656		14			
	TOTAL	\$ 34,656					

Taxable Dividends from Securities

<u>Description</u>		<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST		\$ 1,490,924		14			
	TOTAL	\$ 1,490,924					

338300 COMMUNITY FOUNDATION OF
38-1872132
FYE: 12/31/2019

9/10/2020 8:09 AM

Federal Statements

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONSULTANCIES	\$ 41,346	\$ 41,346	\$	\$
TOTAL	\$ 41,346	\$ 41,346	\$ 0	\$ 0

338300 COMMUNITY FOUNDATION OF
38-1872132
FYE: 12/31/2019

Federal Statements

9/10/2020 8:09 AM

Schedule A, Part II, Line 1(e)

Description	Amount
OTHER CONTRIBUTIONS	\$ 755,876
OTHER CONTRIBUTIONS	25,693
JAMES C. ACHESON FOUNDATION	
CASH CONTRIBUTION	76,061
FRANKLIN MOORE, JR.	
1/2 INTEREST IN FARMLAND	
ANONYMOUS	
PRIVATELY HELD STOCK	
MINO KRAMER	
VARIOUS MARKETABLE SECURITIES	
SANCTUM CONTRACTING	
CASH CONTRIBUTION	80,000
PATRICIA SCHWARZ	
1/2 INTEREST IN FARMLAND	
ESTATE OF ANNA MAY TOMPERT	
CASH CONTRIBUTION	1,350,000
ESTATE OF BARBARA DONOVAN	
CASH CONTRIBUTION	748,880
SCHWAB CHARITABLE	
CASH CONTRIBUTION	105,000
TOTAL	\$ <u>3,141,510</u>

Schedule A, Part II, Line 8(e)

Description	Amount
INTEREST INCOME	\$ 34,656
INTEREST	<u>1,490,924</u>
TOTAL	\$ <u>1,525,580</u>

338300 COMMUNITY FOUNDATION OF
38-1872132
FYE: 12/31/2019

9/10/2020 8:09 AM

Federal Statements

Schedule A, Part II, Line 10(e)

Description	Amount
FUND MANAGEMENT FEE	\$ 114,802
OTHER INCOME	34,598
TOTAL	\$ <u>149,400</u>

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or fiscal year beginning, 2019, and ending, 20

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

▶ Go to www.irs.gov/Form8879EO for the latest information.**2019**

Name of exempt organization

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Employer identification number

38-1872132

Name and title of officer

**RANDY D. MAIERS
PRESIDENT****Part I Type of Return and Return Information (Whole Dollars Only)**

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

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	5,214,505
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **UHY ADVISORS MI, INC.** to enter my PIN **33830** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature

Date ▶ **09/08/20****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.

38860748061

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date ▶ **09/08/20****ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2019)