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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)	OMB No 1545-0047 2009
	▶ The organization may have to use a copy of this return to satisfy state reporting requirements	Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009									
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending		Please use IRS label or print or type. See Specific Instructions.		C Name of organization WHITLEY COUNTY COMMUNITY FOUNDATION INC				D Employer identification number 35-1860518	
Doing Business As				E Telephone number (260) 244-5224					
Number and street (or P O box if mail is not delivered to street address) 400 NORTH WHITLEY STREET				Room/suite		G Gross receipts \$ 1,947,921			
City or town, state or country, and ZIP + 4 COLUMBIA CITY, IN 46725									
		F Name and address of principal officer SEPTEMBER MCCONNELL 400 NORTH WHITLEY STREET COLUMBIA CITY, IN 46725				H(a) Is this a group return for affiliates? ☐ Yes ☒ No			
						H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions)			
						H(c) Group exemption number ▶			
I Tax-exempt status ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527									
J Website: ▶ www.whitleycountycommunityfoundation.org									
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶						L Year of formation 1991		M State of legal domicile IN	

Part I		Summary		
Activities & Governance	1	Briefly describe the organization's mission or most significant activities It is the mission of the Whitley County Community Foundation to champion the spirit of philanthropy and generate permanent endowments We will assess local needs and direct funding to best meet community aspirations		
	2	Check this box ☐ 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 _____ 12	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 _____ 12	
	5	Total number of employees (Part V, line 2a)	5 _____ 12	
	6	Total number of volunteers (estimate if necessary)	6 _____ 30	
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a _____ 0	
	b	Net unrelated business taxable income from Form 990-T, line 34	7b _____ 0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 1,020,763	Current Year 792,329
	9	Program service revenue (Part VIII, line 2g)	190,967	183,475
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,070,989	571,822
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		60
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,282,719	1,547,686
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,056,593
14		Benefits paid to or for members (Part IX, column (A), line 4)		0
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	183,472	165,048
16a		Professional fundraising fees (Part IX, column (A), line 11e)		0
b		Total fundraising expenses (Part IX, column (D), line 25) <u>115,486</u>		
17		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	328,946	296,244
18		Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,569,011	1,340,576
19		Revenue less expenses Subtract line 18 from line 12	713,708	207,110
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	13,360,809	15,649,302
	21	Total liabilities (Part X, line 26)	471,135	499,478
	22	Net assets or fund balances Subtract line 21 from line 20	12,889,674	15,149,824

Part II		Signature Block	
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 officer) is based on all information of which preparer has any knowledge		
	***** Signature of officer		2010-11-02 Date
	SEPTEMBER MCCONNELL EXECUTIVE DIRECTOR Type or print name and title		
Paid Preparer's Use Only	Preparer's signature	Patrick W Burkey	Date
	Check if self-employed	☒	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	ESTEP BURKEY SIMMONS LLC PO BOX 42 MUNCIE, IN 473080042	EIN Phone no (765) 284-7554

Part III

Statement of Program Service Accomplishments

1

Briefly describe the organization’s mission

It is the mission of the Whitley County Community Foundation to champion the spirit of philanthropy and generate permanent endowments
We will assess local needs and direct funding to best meet community aspirations

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 exempt purpose achievements for each of the organization’s three largest program services by expenses
Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 75,650 including grants of \$ 75,650) (Revenue \$)

SCHOLARSHIPSWE PROVIDE SCHOLARSHIPS TO STUDENTS WANTING TO PURSUE POST SECONDARY EDUCATION THESE SCHOLARSHIPS ARE TO HELP WITH EXPENSES RELATING TO TUITION, FEES, AND BOOKS AS A COMMUNITY, WE HOPE TO BE ABLE TO FINANCIALLY HELP OUR CITIZENS OBTAIN EDUCATION PAST A HIGH SCHOOL DEGREE ONLY 13 3% OF ADULTS OVER TWENTY-FIVE YEARS OF AGE IN WHITLEY COUNTY HAVE A FOUR YEAR DEGREE IT IS THE HOPE THAT SCHOLARSHIPS WILL IMPROVE THAT PERCENTAGE OVER TIME

4b

(Code) (Expenses \$ 803,634 including grants of \$ 803,634) (Revenue \$)

GRANTSTHE WHITLEY COUNTY COMMUNITY FOUNDATION'S UNRESTRICTED ENDOWMWNT FUNDS RESPOND TO THE EVER-CHANGING ISSUES FACING WHITLEY COUNTY TWICE A YEAR THE FOUNDATION'S VOLUNTEER GRANTS COMMITTEE REVIEWS APPLICATIONS AND MAKES FUNDING RECOMMENDATIONS TO THE BOARD OF DIRECTORS GRANTS ARE MADE POSSIBLE BY DONORS WHO HAVE INSTRUCTED THE FOUNDATION TO DIRECT THEIR GIFTS WHERE EVER THE NEED IS THE GREATEST THE COMMUNITY FOUNDATION DIRECTS GRANTS TO CHARITABLE PROJECTS THAT WILL MAKE A POSITIVE IMPACT ON WHITLEY COUNTY AND ITS PEOPLE, WITH PARTICULAR INTEREST IN PROJECTS THAT SHED NEW LIGHT ON LOCAL NEEDS AND PROVIDE INNOVATIVE, LONG-TERM SOLUTIONS CATEGORIES OF SUPPORT INCLUDE ARTS & CULTURE, HEALTH, CIVIC AFFAIRS, RECREATION, COMMUNITY DEVELOPMENT, WELFARE, AND EDUCATION

4c

(Code) (Expenses \$ 46,598 including grants of \$) (Revenue \$)

CONVENING COMMUNITY LEADERSTHE WHITLEY COUNTY COMMUNITY FOUNDATION WILL BE THE CATALYST FOR CHANGE IN THE COMMUNITY WHENEVER NEEDS ARISE, THE FOUNDATION ASKS AS THE CONVENER TO THE INTERESTED PARTIES TO HELP FACILITATE CHANGE SINCE THE FOUNDATION IS NOT POLITICAL, IT CAN STAY NEUTRAL IN MANY SITUATIONS

4d

Other program services (Describe in Schedule O)

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

4e

Total program service expenses

\$ 925,882

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 	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	2	Yes	
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	3		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where 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 	6	Yes	
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 	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8		No
9	Did the organization report an amount in Part X, line 21, 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 	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	Yes	
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.			
	• 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.			
	• 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.			
	• 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.			
	• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.			
	• 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? If "Yes," complete Schedule D, Part X.			
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12	Yes	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year?	Yes	No	
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	12A		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Part II	15		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Part III	16		No
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	17		No
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	18		No
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	19		No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		No

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 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		No
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 questions 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a		No
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) and 501(c)(4) 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		No
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		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
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		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
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		No
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		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35		No
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		No
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		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a	5	
		1b	0	
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable			1c	Yes
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?				
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a	5	
	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 this return (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			3a	No
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O			3b	
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	No
b If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts				
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .			5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b	No
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			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?			6a	No
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	No
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	No
d If "Yes," indicate the number of Forms 8282 filed during the year			7d	
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .			7f	
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g	
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8	
9 Sponsoring organizations maintaining donor advised funds.				
a Did the organization make any taxable distributions under section 4966?			9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?			9b	
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	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body . . .	1a	12	
b	Enter the number of voting members that are independent . . .	1b	12	
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	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . .	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets? . . .	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . .	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b		No
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line a or b, 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		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken 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▶IN
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply. ☒ Own website ☒ Another's website ☒ Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ The Organization 400 NORTH WHITLEY STREET COLUMBIA CITY, IN 46725 (260) 244-5224

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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. Use Schedule J-2 if additional space is needed.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees. 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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
LAUREL STEILL VICE PRESIDENT	50	X		X				0	0	0
HAROLD NORMAN DIRECTOR	50	X						0	0	0
JOHN LEFEVER DIRECTOR	50	X						0	0	0
DAVID SMITH PRESIDENT	50	X		X				0	0	0
ROSEMARY STEINER SECRETARY	50	X		X				0	0	0
RALPH BAILEY DIRECTOR	50	X						0	0	0
AILEEN MEIER DIRECTOR	1 00	X		X				0	0	0
JOHN WHITELEATHER DIRECTOR	50	X						0	0	0
DALE DUNCAN DIRECTOR	50	X						0	0	0
TODD JONES DIRECTOR	50	X						0	0	0
SEPTEMBER MCCONNELL EXECUTIVE DIRECTOR	40 00	X						48,255	0	6,000
ROB MARR DIRECTOR	50	X						0	0	0
WILLIAM OVERDEER DIRECTOR	50	X						0	0	0

1b	Total	48,255	0	6,000
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2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization 0

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

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		
	(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 in compensation from the organization 0		

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 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	792,329			
	g	Noncash contributions included in lines 1a-1f \$ _____					
	h	Total. Add lines 1a-1f			792,329		
Program Service Revenue	2a	ADMINISTRATIVE FEE	Business Code				
			900,099	183,475	183,475		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f			183,475		
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		599,759			599,759
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties					
	6a	Gross Rents	(i) Real	(ii) Personal			
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		372,298					
	b	Less cost or other basis and sales expenses	400,235				
	c	Gain or (loss)	-27,937				
	d	Net gain or (loss)			-27,937		-27,937
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from fundraising events . .					
	9a	Gross income from gaming activities See Part IV, line 19	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities . .					
	10a	Gross sales of inventory, less returns and allowances	a				
	b	Less cost of goods sold . . .	b				
c	Net income or (loss) from sales of inventory . .						
	Miscellaneous Revenue	Business Code					
11a		900,099	60	60			
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d			60			
12	Total revenue. See Instructions			1,547,686	183,535	0	571,822

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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U S See Part IV, line 21	879,284	879,284		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	48,255	4,825	24,128	19,302
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	95,110	9,511	47,555	38,044
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits	10,726	1,073	5,363	4,290
10	Payroll taxes	10,957	1,096	5,478	4,383
11	Fees for services (non-employees)				
a	Management	183,476	3,670	179,806	
b	Legal	625	625		
c	Accounting	8,292	829	4,146	3,317
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees	31,896	15,948	7,974	7,974
g	Other				
12	Advertising and promotion				
13	Office expenses	3,048	305	1,524	1,219
14	Information technology				
15	Royalties				
16	Occupancy	18,032	1,803	9,016	7,213
17	Travel	660	66	330	264
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	1,297	1,297		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	12,760	1,276	6,380	5,104
23	Insurance	4,038	404	2,019	1,615
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	FUNDRAISING EXPENSES	18,484			18,484
b	postage	4,466	447	2,233	1,786
c	TELEPHONE	3,903	390	1,952	1,561
d	MISCELLANEOUS EXPENSES	2,941	2,800	141	
e	DUES AND SUBSCRIPTIONS	2,326	233	1,163	930
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	1,340,576	925,882	299,208	115,486
26	Joint costs. Check here ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				1	
	2	Savings and temporary cash investments			879,806	2	833,979
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			1,594	4	2,565
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net			426,098	7	436,757
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			4,538	9	2,908
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	467,691	309,112	10c	301,302
	b	Less accumulated depreciation	10b	166,389			
	11	Investments—publicly traded securities			615,937	11	13,839,416
	12	Investments—other securities See Part IV, line 11			11,007,522	12	135,463
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			116,202	15	96,912
	16	Total assets. Add lines 1 through 15 (must equal line 34)			13,360,809	16	15,649,302
Liabilities	17	Accounts payable and accrued expenses			4,987	17	1,718
	18	Grants payable			75,957	18	82,245
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			280,366	21	325,422
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties				23	
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities Complete Part X of Schedule D			109,825	25	90,093
	26	Total liabilities. Add lines 17 through 25			471,135	26	499,478
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			744,846	27	1,149,773
	28	Temporarily restricted net assets			440,048	28	1,575,288
	29	Permanently restricted net assets			11,704,780	29	12,424,763
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			12,889,674	33	15,149,824
	34	Total liabilities and net assets/fund balances			13,360,809	34	15,649,302

Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ 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? . . .		No
b Were the organization's financial statements audited by an independent accountant?	Yes	
c If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separated basis		
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?		No
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 in Schedule O and describe any steps taken to undergo such audits . . .		

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization WHITLEY COUNTY COMMUNITY FOUNDATION INC	Employer identification number 35-1860518
---	--

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 11, check only one box)

- 1

☐

A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 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 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)
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 11

☐

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 that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other
- e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

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

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?
- h

☐

Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	700,703	1,714,214	1,459,722	1,019,544	792,304	5,686,487
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	700,703	1,714,214	1,459,722	1,019,544	792,304	5,686,487
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)						467,849
6 Public Support. Subtract line 5 from line 4						5,218,638

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	700,703	655,120	1,459,722	1,019,544	792,304	5,686,487
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	540,726	655,120	870,670	885,548	586,106	3,538,170
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						9,224,657
12 Gross receipts from related activities, etc (See instructions)					12	964,321

13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here

☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	56 570 %
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	57 720 %

16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

☒

b 33 1/3% support test—2008. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

☒

17a 10%-facts-and-circumstances test—2009. 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

☒

b 10%-facts-and-circumstances test—2008. 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization

☒

18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions

☒

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total. Add lines 1 through 5						
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						
bAmounts 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						
cAdd lines 7a and 7b						
8Public Support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9Amounts from line 6						
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
cAdd lines 10a and 10b						
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13Total support (Add lines 9, 10c, 11 and 12.)						

14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here**

☐

Section C. Computation of Public Support Percentage

15Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	
16Public support percentage from 2008 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	
18Investment income percentage from 2008 Schedule A, Part III, line 17	18	

19a**33 1/3% support tests—2009.** 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—2008.** 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

Supplemental Information. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Additional Data

Software ID:
Software Version:
EIN: 35-1860518
Name: WHITLEY COUNTY COMMUNITY FOUNDATION INC

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
FUNDRAISING EXPENSES	18,484			18,484
postage	4,466	447	2,233	1,786
TELEPHONE	3,903	390	1,952	1,561
MISCELLANEOUS EXPENSES	2,941	2,800	141	
DUES AND SUBSCRIPTIONS	2,326	233	1,163	930

SCHEDULE D
(Form 990)

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
WHITLEY COUNTY COMMUNITY FOUNDATION INC

Employer identification number
35-1860518

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	6
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	12,800
4	Aggregate value at end of year	165,487
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? Yes No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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 Yes No	

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

1

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

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a–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 Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶

4

Number of states where property subject to conservation easement is located ▶

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

Yes No

9

In Part XIV, 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" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, 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) Revenues included in Form 990, Part VIII, line 1 ▶ \$

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

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a

Revenues included in Form 990, Part VIII, line 1 ▶ \$

b

Assets included in Form 990, Part X ▶ \$

Part III

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

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

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" to 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 XIV and complete the following table

	Amount
1c	280,366
1d	48,161
1e	3,105
1f	325,422

2a

Did the organization include an amount on Form 990, Part X, line 21?

☒ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to 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	12,144,828	14,301,508		
b	Contributions	599,453	1,010,230		
c	Investment earnings or losses	1,524,490	-1,545,681		
d	Grants or scholarships				
e	Other expenditures for facilities and programs	-266,618	-977,053		
f	Administrative expenses		-103,259		
g	End of year balance	14,000,051	12,144,828		

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ %

b

Permanent endowment ▶ 88 750 % %

c

Term endowment ▶ 11 250 % %

3a

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

(i)

unrelated organizations

3a(i)

☐ Yes

☐ No

(ii)

related organizations

3a(ii)

☐ Yes

☐ No

b

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

3b

☐ Yes

☐ No

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		56,000		56,000
b Buildings		341,977	102,691	239,286
c Leasehold improvements				
d Equipment				
e Other		69,714	63,698	6,016
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				301,302

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	11,547,686
2	Total expenses (Form 990, Part IX, column (A), line 25)	21,340,576
3	Excess or (deficit) for the year Subtract line 2 from line 1	3207,110
4	Net unrealized gains (losses) on investments	42,098,096
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8-45,056
9	Total adjustments (net) Add lines 4 - 8	92,053,040
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	102,260,150

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	13,597,621
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments2a2,098,096	
b	Donated services and use of facilities2b	
c	Recoveries of prior year grants2c	
d	Other (Describe in Part XIV)2d	
e	Add lines 2a through 2d	2e2,098,096
3	Subtract line 2e from line 1	31,499,525
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 7b4a	
b	Other (Describe in Part XIV)4b48,161	
c	Add lines 4a and 4b	4c48,161
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	51,547,686

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	11,337,471
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities2a	
b	Prior year adjustments2b	
c	Other losses2c	
d	Other (Describe in Part XIV)2d	
e	Add lines 2a through 2d	2e0
3	Subtract line 2e from line 1	31,337,471
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 7b4a	
b	Other (Describe in Part XIV)4b3,105	
c	Add lines 4a and 4b	4c3,105
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	51,340,576

Part XIVSupplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
Part IV, Line 2b		FUNDS HELD FOR AGENCY ENDOWMENTS IN ACCORDANCE WITH FASB ASC958-20-15
Part V, Line 4	Description of Intended Use of Endowment Funds	THE COMMUNITY FOUNDATION'S ENDOWMENT FUNDS ARE INTENDED TO AWARD GRANTS TO CHARITABLE, EDUCATIONAL OR SCIENTIFIC PROJECTS AND PURPOSES PERMANENT ENDOWMENT FUNDS ARE INTENDED TO AWARD CHARITABLE GRANTS IN PERPETUITY
Part XI, Line 8 - Other Adjustments		CHANGE IN AGENCY FUND NET ASSETS -45056
Part XII, Line 4b - Other Adjustments		FASB ASC958-20-15 AGENCY TRANSACTIONS 48161
Part XIII, Line 4b - Other Adjustments		FASB ASC958-20-15 AGENCY TRANSACTIONS 3105

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," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization
WHITLEY COUNTY COMMUNITY FOUNDATION INC

Employer identification number
35-1860518

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 Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

[illegible]

Software ID:

Software Version:

EIN: 35-1860518

Name: WHITLEY COUNTY COMMUNITY FOUNDATION INC

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ANDERSON UNIVERSITY 1100 E FIFTH ST ANDERSON,IN 46012	35-0867954	501(C)(3)	5,200				SCHOLARSHIPS
BALL STATE UNIVERSITY 2000 W UNIVERSITY AVE MUNCIE,IN 47306	35-6000221	501(C)(3)	5,000				SCHOLARSHIP
BEDS & BRITCHES202 W VAN BUREN ST STE F COLUMBIA CITY,IN 46725	35-1130532	501(C)(3)	10,025				OUTREACH AND GENERAL
THE CENTER201 W MARKET COLUMBIA CITY,IN 46725	20-5993971	501(C)(3)	19,900				WC YOUTH MINISTERIAL ALLIANCE
CHURUBUSCO UNITED METHODIST CHURCH750 N MAIN CHURUBUSCO,IN 46723	35-1165959	501(C)(3)	13,875				PURCHASE OF FOOD FOR PANTRY
CHURUBUSCO UNITED METHODIST CHURCH NURSERY SCHOOL750 N MAIN CHURUBUSCO,IN 46723	35-1165959	501(C)(3)	5,940				SCHOLARSHIPS
HUMANE SOCIETY OF WHITLEY COUNTY951 S LINE ST COLUMBIA CITY,IN 46725	35-2026663	501(C)(3)	49,800				GRANTS TO PAY UTILITIES, INSURANCE AND OPERATING SUPPORT FOR ANIMAL SHELTER
COLUMBIA CITY PARKS & RECREATION1035 E STATE RD 205 COLUMBIA CITY,IN 46725	35-6000988		27,358				SCHOLARSHIPS FOR SUMMER PROGRAM & JACKETS FOR CITY MARATHON
COMMUNITY HARVEST FOOD BANKPO BOX 10967 FT WAYNE,IN 46855	31-1100607	501(C)(3)	6,000				GRANT FOR FARM WAGON TO COME TO WHITLEY COUNTY
HABITAT FOR HUMAMITY OF WHITLEYPO BOX 803 COLUMBIA CITY,IN 46725	35-1888674	501(C)(3)	5,651				EXPENSES TO BECOME NEIGHBORWORKS CENTER FOR HOMEOWNER EDUCATION AND COUNSELING

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HELPLINE400 N WHITLEY ST COLUMBIA CITY, IN 46725	35-0027850		7,500				BEDS
IPFW2101 E COLISEUM BLVD FT WAYNE, IN 46805	35-6002041	501(C)(3)	15,900				SCHOLARSHIP
IVY TECH STATE COLLEGE 3800 N ANTHONY BLVD FT WAYNE, IN 46805	35-1180631	501(C)(3)	9,019				SCHOLARSHIP
LITTLE TURTLE ELEMENTARY SCHOOL 1710 S SR 9 COLUMBIA CITY, IN 46725	35-1800881	501(C)(3)	42,984				MISCELLANEOUS EDUCATIONAL SUPPLIES AND FUNDRAISING MATERIALS
PASSAGES INC107 N WALNUT ST COLUMBIA CITY, IN 46725	35-6005617	501(C)(3)	23,000				MARKETING OF WC LEARNING SERVICES, LIFE AFTER SCHOOL PROGRAM
THE PEABODY LIBRARYPO BOX 406 COLUMBIA CITY, IN 46725	35-6001997	501(C)(3)	5,257				BOOK BAGS, SUMMER CONCERT SERIES
PURDUE UNIVERSITY610 PURDUE MALL WEST LAFAYETTE, IN 47907	35-6002041	501(C)(3)	14,400				SCHOLARSHIP
RUSK COUNTY COMMUNITY FOUNDATION 311 MINER AVE LADYSMITH, WI 54848	26-0394674	501(C)(3)	120,844				CLOSE ACCOUNT FOR NONPERMANENT FUND
WHITLEY COMMUNITY ECONOMIC DEVELOPMENT CORP220 W VAN BURAN ST COLUMBIA CITY, IN 46725	35-1854496		12,000				NORTHEAST INDIANA FOUNDATION GRANT
WHITLEY COUNTY ENERGY ASSISTANCE FUND115 S LINE ST COLUMBIA CITY, IN 46725	35-0227850	501(C)(3)	8,000				ENERGY ASSISTANCE PROGRAM

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WHITLEY COUNTY LITERACY COUNCIL107 N WALNUT ST COLUMBIA CITY,IN 46725	35-1729347	501(C)(3)	5,000				SCHOLARSHIP ASSISTANCE FOR GED TESTING
WHITLEY COUNTY YMCA 950 E VAN BUREN ST COLUMBIA CITY,IN 46725	35-0886850	501(C)(3)	5,047				RECREATION PROGRAMS
RIGHT RELATIONS INC327 E WAYNE ST FT WAYNE,IN 46802	35-2095266	501(C)(3)	7,300				PARENTING CLASSES
SAFY3730 ALLEN AVE FT WAYNE,IN 46805	35-1630267	501(C)(3)	5,000				COST ASSOCIATED WITH FAMILY RETREAT FOR EMOTIONAL REGULATORY HEALING
UNIVERSITY OF INDIANAPOLIS1400 EAST HANNA AVE INDIANAPOLIS,IN 46209	35-0868107	501(C)(3)	5,900				SCHOLARSHIPS
UNIVERSITY OF SAINT FRANCIS2701 SPRING ST FT WAYNE,IN 46808	35-0888646	501(C)(3)	9,500				SCHOLARSHIPS
WHITKO COMMUNITY SCHOOLSPO BOX 114 PIERCETON,IN 46562	35-1084258	501(C)(3)	5,000				PROJECT LEAD THE WAY
WHITLEY COMMUNITY CONSOLIDATED SCHOOLS 107 N WALNUT ST COLUMBIA CITY,IN 46725	35-1800881	501(C)(3)	13,015				PROJECT LEAD THE WAY
WHITLEY COUNTY YOUTH IMPROVEMENT CENTER 201 W MARKET COLUMBIA CITY,IN 46725	35-0227850	501(C)(3)	10,995				SMALL BUS FOR TRANSPORTATION
COESSE ELEMENTARY SCHOOL2250 S 500 E CoLUMBIA CITY,IN 46725	35-1800881		19,021				BOOK FAIR AND FUNDRAISING SUPPORT

Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COLUMBIA CITY HIGH SCHOOL600 N WHITLEY ST COLUMBIA CITY, IN 46725	35-1800881		7,461				EDUCATIONAL BANQUETS
WOMENS GIVING CIRCLE FOR WOMEN'S HEALTH400 N WHITLEY ST COLUMBIA CITY, IN 46725	35-1860518		6,627				MISCELLANEOUS OPERATING SUPPORT
LEADERSHIP WHITLEY COUNTY400 N WHITLEY ST COLUMBIA CITY, IN 46725	35-1860518		11,063				DIRECTOR'S CONTRACT

SCHEDULE O (Form 990) Department of the Treasury Internal Revenue Service	Supplemental Information to Form 990 Complete to provide information for responses to specific questions on Form 990 or to provide any additional information. Attach to Form 990.	OMB No 1545-0047
		2009
		Open to Public Inspection
Name of the organization WHITLEY COUNTY COMMUNITY FOUNDATION INC		Employer identification number 35-1860518

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 2		THREE BOARD MEMBERS WORK FOR THE SAME COMPANY, A BANK THAT RECENTLY PURCHASED AN INSURANCE COMPANY IN THE COUNTY ONE BOARD MEMBER IS THE BANK PRESIDENT, ONE IS THE INSURANCE PRESIDENT AND ONE WORKS FOR THE INSURANCE COMPANY ANOTHER BOARD MEMBER IS A BOARD MEMBER FOR THAT COMPANY, BUT DOES NOT WORK THERE IN 2009, A TOTAL OF \$6,225 WAS PAID TO THE INSURANCE COMPANY FOR INSURANCE SERVICES, INCLUDING LIABILITY, DIRECTORS' AND EMPLOYEES' LIABILITY INSURANCE, AND WORKMEN'S COMPENSATION INSURANCE PLUS, A FEW OF THE ORGANIZATION'S THAT WE HOLD FUNDS FOR HIRED THEM FOR INSURING THEIR EVENTS
Form 990, Part VI, Section A, line 8b		THE BOARD HAS FINAL AUTHORITY OVER ALL ACTIONS OF ALL COMMITTEES
Form 990, Part VI, Section B, line 11		THE EXECUTIVE COMMITTEE REVIEWS THE FORM 990
Form 990, Part VI, Section B, line 12c		WHENEVER ACTIONS OR VOTES ARE TAKEN, THE BOARD IS REQUIRED TO DECLARE A CONFLICT OF INTEREST IT IS THEN NOTED IN THE MINUTES
Form 990, Part VI, Section B, line 15		THE BOARD HAD COMPARATIVE SALARY TABLES FROM INDIANA GRANTSMAKERS ALLIANCE AND COUNCIL ON FOUNDATIONS LOOKED AT SIMILAR JOBS AND WAGES FOR FOUNDATIONS OUR SIZE THE EXECUTIVE DIRECTOR HAS A WRITTEN REVIEW BY THE BOARD AND THE EXECUTIVE COMMITTEE GOES OVER IT WITH HER OR HIM THE STAFF HAS A WRITTEN REVIEW BY THE EXECUTIVE DIRECTOR ALL WAGE
Form 990, Part VI, Section C, line 19		WHITLEY COUNTY COMMUNITY FOUNDATION, INC MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC IMMEDIATELY UPON REQUEST THROUGH THE FOUNDATION'S OFFICE ADDITIONALLY, FINANCIAL INFORMATION IS MADE AVAILABLE IN ITS ANNUAL REPORT WHICH IS WIDELY DISTRIBUTED TO THE PUBLIC VIA MAILINGS AND OTHER MEANS OF DISBURSEMENT, AS WELL AS ON THE FOUNDATION'S WEBSITE THE FOUNDATION'S FORM 990 IS AVAILABLE ONLINE AT WWW GUIDESTAR ORG A LINK TO WWW GUIDESTAR ORG IS ON THE FOUNDATION'S WEBSITE FORM 990 IS ALSO IMMEDIATELY AVAILABLE UPON REQUEST THROUGH THE FOUNDATION'S OFFICE