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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)

The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

**2009**

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning **07/01/09** and ending **12/31/09**

- B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions

C Name of organization **NORTH GEORGIA COMMUNITY FOUNDATION, INC.**

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

**P O BOX 1583**

Room/suite

City or town, state or country, and ZIP + 4

**GAINESVILLE****GA 30503**

F Name and address of principal officer

**JIM MATHIS****PO BOX 1583****GAINESVILLE****GA 30503**

D Employer identification number

**58-1610318**

E Telephone number

**770-535-7880**G Gross receipts \$ **3,941,483**

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)

I Tax-exempt status ☒ 501(c) ( **3** ) (insert no ) 4947(a)(1) or 527J Website: **WWW.NGCF.ORG**

H(c) Group exemption number

K Type of organization ☒ Corporation ☐ Trust ☐ Association ☐ OtherL Year of formation **1985**M State of legal domicile **GA**

## Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities <b>THE NORTH GEORGIA COMMUNITY FOUNDATION IS DEDICATED TO ENHANCING THE SPIRIT OF COMMUNITY AND QUALITY OF LIFE IN THE GREATER NORTH GEORGIA REGION BY BUILDING, PRESERVING, AND DISTRIBUTING PHILANTHROPIC ASSETS</b>		
	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)	<b>25</b>	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<b>25</b>	
	5	Total number of employees (Part V, line 2a)	<b>4</b>	
	6	Total number of volunteers (estimate if necessary)	<b>32</b>	
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12		
7b	Net unrelated business taxable income from Form 990-T, line 34	<b>0</b>		
Revenue	8	Contributions and grants (Part VIII, line 1h)	<b>3,579,001</b>	<b>1,803,395</b>
	9	Program service revenue (Part VIII, line 2g)	<b>365,665</b>	<b>168,750</b>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>-1,607,572</b>	<b>394,359</b>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>2,337,094</b>	<b>2,366,504</b>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>3,380,971</b>	<b>1,903,532</b>
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>317,205</b>	<b>162,164</b>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) <b>49,123</b>		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<b>730,305</b>	<b>260,840</b>
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>4,428,481</b>	<b>2,326,536</b>
	19	Revenue less expenses Subtract line 18 from line 12	<b>-2,091,387</b>	<b>39,968</b>
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	<b>26,946,872</b>	<b>31,267,862</b>
	21	Total liabilities (Part X, line 26)	<b>5,713,906</b>	<b>7,317,694</b>
	22	Net assets or fund balances Subtract line 21 from line 20	<b>21,232,966</b>	<b>23,950,168</b>

## 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

Signature of officer **JAMES E MATHIS JR**

Date

**EXECUTIVE DIRECTOR**

Type or print name and title

Preparer's signature **J. Clin Hockfield**

Firm's name (or yours if self-employed), address, and ZIP + 4 **RUSHTON & COMPANY, LLC  
P.O. BOX 2917  
GAINESVILLE, GA 30503**

Date **11/5/10**Check if self-employed ☐Preparer's identifying number (see instructions) **P00939610**EIN **58-2282374**Phone no **770-287-7800**

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

☒ Yes ☐ No

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

Form **990** (2009)

**Part III Statement of Program Service Accomplishments****1** Briefly describe the organization's mission:

**THE NORTH GEORGIA COMMUNITY FOUNDATION IS DEDICATED TO ENHANCING THE SPIRIT OF COMMUNITY AND QUALITY OF LIFE IN THE GREATER NORTH GEORGIA REGION BY BUILDING, PRESERVING, AND DISTRIBUTING PHILANTHROPIC ASSETS**

**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 \$ **2,114,306** including grants of \$ **1,903,532** ) (Revenue \$ **94,091** )  
**GRANTS AND SCHOLARSHIPS**

**THE NORTH GEORGIA COMMUNITY FOUNDATION PROCESSED OVER 250 GRANTS TOTALING \$1.9 MILLION TO CHARITABLE ORGANIZATIONS DURING THE PERIOD JULY 1, 2009 - DECEMBER 31, 2009. IN ADDITION, THE NORTH GEORGIA COMMUNITY FOUNDATION ANNUALLY ADMINISTERS AND AWARDS SCHOLARSHIPS. DURING THE TIME PERIOD FROM JULY 1, 2009 - DECEMBER 31, 2009, NO SCHOLARSHIPS WERE AWARDED BUT PREPARATONS WERE MADE FOR THE 2010 SCHOLARSHIP CYCLE.**

**4b** (Code ) (Expenses \$ **42,374** including grants of \$ ) (Revenue \$ **60,296** )  
**SERVICE TO NONPROFITS**

**THE COMMUNITY FOUNDATION IS COMMITTED TO SUPPORTING LOCAL NON-PROFIT ORGANIZATIONS. THE FOUNDATION OFFERS AFFORDABLE OFFICE SPACE TO A WIDE VARIETY OF NON-PROFITS. IN ADDITION TO THE FOUNDATION OFFICES, THE COMMUNITY FOUNDATION BUILDING IS HOME TO 11 LOCAL NON-PROFIT ORGANIZATIONS. THROUGH THE NONPROFIT NETWORK, WHICH PROVIDES ELECTRONIC NEWSLETTERS WITH FIELD-SPECIFIC INFORMATION TO NETWORK MEMBERS AND TRAINING WORKSHOPS THAT ARE LOCAL AND AFFORDABLE FOR THE SMALLER NON-PROFITS IN THE REGION, THE COMMUNITY FOUNDATION IS ABLE TO BUILD CAPACITY AND STRENGTHEN THE LOCAL NON-PROFITS SO THEY CAN BETTER ACHIEVE THEIR MISSIONS.**

**4c** (Code ) (Expenses \$ **20,234** including grants of \$ ) (Revenue \$ **14,363** )  
**PROMOTING PHILANTHROPY**

**THE COMMUNITY FOUNDATION PROVIDES PROFESSIONAL ADVISORS WITH THE INFORMATION THEY NEED TO ADD CHARITABLE GIVING AND PHILANTHROPIC PLANNING TO THE DISCUSSIONS THEY HAVE WITH THEIR CLIENTS. BY ACTIVELY WORKING WITH PROFESSIONAL ADVISORS THE COMMUNITY FOUNDATION IS PROMOTING PHILANTHROPY IN THE NORTH GEORGIA COMMUNITY. IN ADDITION, THE COMMUNITY FOUNDATION HOSTS AN ANNUAL PHILANTHROPIST OF THE YEAR EVENT WHICH HONORS AN INDIVIDUAL, FAMILY OR BUSINESS FOR LIFE-TIME OR LONG-TERM ACHIEVEMENTS THAT HAVE MADE A SIGNIFICANT IMPACT IN THE COMMUNITY. THE AWARD HONORS THOSE WITH A PROVEN**

**4d** Other program services (Describe in Schedule O )

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

**4e** Total program service expenses **2,176,914**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<b>1</b> <b>X</b>	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors?	<b>2</b> <b>X</b>	
<b>3</b> 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	<b>3</b>	<b>X</b>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<b>4</b>	<b>X</b>
<b>5</b> <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	<b>5</b>	
<b>6</b> 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	<b>6</b> <b>X</b>	
<b>7</b> 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	<b>7</b>	<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	<b>8</b>	<b>X</b>
<b>9</b> 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	<b>9</b>	<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	<b>10</b> <b>X</b>	
<b>11</b> 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	<b>11</b> <b>X</b>	
<ul style="list-style-type: none"> <li>Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI</li> <li>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</li> <li>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</li> <li>Did the organization report an amount for other assets related 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</li> <li>Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X</li> <li>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</li> </ul>		
<b>12</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	<b>12</b>	<b>X</b>
<b>12A</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	Yes	No
<b>12A</b>		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<b>13</b>	<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?	<b>14a</b>	<b>X</b>
<b>b</b> 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	<b>14b</b>	<b>X</b>
<b>15</b> 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 United States? If "Yes," complete Schedule F, Part II	<b>15</b>	<b>X</b>
<b>16</b> 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 United States? If "Yes," complete Schedule F, Part III	<b>16</b>	<b>X</b>
<b>17</b> 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	<b>17</b>	<b>X</b>
<b>18</b> 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	<b>18</b>	<b>X</b>
<b>19</b> 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	<b>19</b>	<b>X</b>
<b>20</b> Did the organization operate one or more hospitals? If "Yes," complete Schedule H	<b>20</b>	<b>X</b>

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> 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? If "Yes," complete Schedule I, Parts I and II	<b>X</b>	
<b>22</b> 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? If "Yes," complete Schedule I, Parts I and III		<b>X</b>
<b>23</b> 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? If "Yes," complete Schedule J		<b>X</b>
<b>24a</b> 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		<b>X</b>
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<b>X</b>
<b>25b</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? If "Yes," complete Schedule L, Part I		<b>X</b>
<b>26</b> 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? If "Yes," complete Schedule L, Part II		<b>X</b>
<b>27</b> 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? If "Yes," complete Schedule L, Part III		<b>X</b>
<b>28</b> 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)		
<b>28a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>28c</b> 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 direct or indirect owner? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	<b>X</b>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		<b>X</b>
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		<b>X</b>
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		<b>X</b>
<b>37</b> 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? If "Yes," complete Schedule R, Part VI		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	<b>X</b>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable.		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>X</b>	
<b>2a</b>	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.		
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions).	<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		<b>X</b>
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
<b>4a</b>	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)?		<b>X</b>
<b>4b</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.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<b>X</b>
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>X</b>
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
<b>6a</b>	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?		<b>X</b>
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	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?	<b>X</b>	
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>X</b>	
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		<b>X</b>
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.		
<b>7e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<b>X</b>
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<b>X</b>
<b>7g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		<b>X</b>
<b>7h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		<b>X</b>
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12.		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>11a</b>	Gross income from members or shareholders.		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		

**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 in Schedule O. See instructions.

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body	<b>25</b>	
<b>1b</b> Enter the number of voting members that are independent	<b>25</b>	
<b>2</b> 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?		<b>X</b>
<b>3</b> 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?		<b>X</b>
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		<b>X</b>
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets?		<b>X</b>
<b>6</b> Does the organization have members or stockholders?		<b>X</b>
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		<b>X</b>
<b>7b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>a</b> The governing body?	<b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>X</b>	
<b>9</b> 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		<b>X</b>

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

	Yes	No
<b>10a</b> Does the organization have local chapters, branches, or affiliates?		<b>X</b>
<b>b</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?		
<b>11</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	<b>X</b>	
<b>11a</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990		
<b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13	<b>X</b>	
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>X</b>	
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	<b>X</b>	
<b>13</b> Does the organization have a written whistleblower policy?	<b>X</b>	
<b>14</b> Does the organization have a written document retention and destruction policy?	<b>X</b>	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>X</b>	
<b>b</b> Other officers or key employees of the organization	<b>X</b>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<b>X</b>
<b>b</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?		

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 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

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► **LISA WARWICK**  
**615F OAK STREET**  
**GAINESVILLE** **GA 30503** **770-535-7880**

**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. 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, 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.

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 officer, director, or trustee

(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			
RICK ASBILL MEMBER	1.00	X						0	0	0
LYNDA ASKEW PAST CHAIR	1.00	X		X				0	0	0
TOM CALKINS MEMBER	1.00	X						0	0	0
PATRICK CESKA MEMBER	1.00	X						0	0	0
HOLLY COLEMAN MEMBER	1.00	X						0	0	0
JIM COYLE CHAIR	1.00	X		X				0	0	0
BLAIR DIAZ VICE CHAIR	1.00	X		X				0	0	0
JIMMY HERNANDEZ MEMBER	1.00	X						0	0	0
KIRK KNOUS MEMBER	1.00	X						0	0	0
JAMES MCCOY MEMBER	1.00	X						0	0	0
CARA MITCHELL MEMBER	1.00	X						0	0	0
FRANK NORTON, JR. MEMBER	1.00	X						0	0	0
DON PIRKLE MEMBER	1.00	X						0	0	0
HELEN RAY MEMBER	1.00	X						0	0	0
HENRY RIGDON SECRETARY	1.00	X		X				0	0	0
RUSSELL ROUSH MEMBER	1.00	X						0	0	0
LETRELL SIMPSON MEMBER	1.00	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	(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			
<b>KEISHA STOREY</b> MEMBER	1.00	X						0	0	0
<b>ROY STOWE</b> MEMBER	1.00	X						0	0	0
<b>WARREN STRIBLING</b> MEMBER	1.00	X						0	0	0
<b>DICK VALENTINE</b> MEMBER	1.00	X						0	0	0
<b>PEGGY WALTERS</b> MEMBER	1.00	X						0	0	0
<b>GUS WHALEN</b> ASST SECRETARY	1.00	X		X				0	0	0
<b>MIKE WHITMIRE</b> MEMBER	1.00	X						0	0	0
<b>ANN WILLIAMS</b> TREASURER	1.00	X		X				0	0	0
<b>JIM MATHIS</b> EXEC DIRECTO	40.00			X				58,000	0	1,650
<b>1b Total</b>								<b>58,000</b>		<b>1,650</b>

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**

- 3 Did the organization list any **former** officer, director or 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 for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		<b>X</b>
4		<b>X</b>
5		<b>X</b>

**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
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>				
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	1,803,395			
	<b>g</b> Noncash contributions included in lines 1a-1f	\$	749,076			
<b>h Total.</b> Add lines 1a-1f			<b>1,803,395</b>			
<b>Program Service Revenue</b>	<b>2a</b> MISC PROGRAM SERVICE	Busn Code	76,019	76,019		
	<b>b</b> OFFICE RENTAL TO NON PROFITS		53,002	53,002		
	<b>c</b> PROGRAM FEES		17,600	17,600		
	<b>d</b> PHILANTHROPIST OF THE YEAR		13,500	13,500		
	<b>e</b> OTHER		7,972	7,972		
	<b>f</b> All other program service revenue		657	657		
	<b>g Total.</b> Add lines 2a-2f		168,750			
	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		246,856			246,856
<b>4</b> Income from investment of tax-exempt bond proceeds						
<b>5</b> Royalties						
<b>Other Revenue</b>	<b>6a</b> Gross Rents	(i) Real (ii) Personal				
	<b>b</b> Less rental exps					
	<b>c</b> Rental inc or (loss)					
	<b>d</b> Net rental income or (loss)					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	<b>b</b> Less cost or other basis & sales exps					
	<b>c</b> Gain or (loss)					
	<b>d</b> Net gain or (loss)		147,503			147,503
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
	<b>b</b> Less direct expenses	b				
	<b>c</b> Net income or (loss) from fundraising events					
	<b>9a</b> Gross income from gaming activities See Part IV, line 19	a				
	<b>b</b> Less direct expenses	b				
<b>c</b> Net income or (loss) from gaming activities						
<b>10a</b> Gross sales of inventory, less returns and allowances	a					
<b>b</b> Less cost of goods sold	b					
<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Busn Code</b>				
<b>11a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d						
<b>12 Total Revenue.</b> See instructions			2,366,504	168,750	0	394,359

**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	1,903,532	1,903,532		
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	55,000	8,250	24,750	22,000
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	72,967	34,427	31,210	7,330
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	4,900	1,634	2,143	1,123
9 Other employee benefits	16,398	5,469	7,171	3,758
10 Payroll taxes	12,899	4,302	5,641	2,956
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	13,900	7,821	6,079	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	35,263	35,263		
g Other				
12 Advertising and promotion	150	50	65	35
13 Office expenses	43,687	14,569	19,104	10,014
14 Information technology				
15 Royalties				
16 Occupancy	22,768	21,531	882	355
17 Travel	2,564	855	1,121	588
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	7,790	7,367	301	122
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	47,363	44,791	1,833	739
23 Insurance				
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 PROGRAM EXPENSE	75,548	75,548		
b PHILANTHROPIST OF THE YEA	6,336	6,336		
c BOARD AND COMMITTEE EXP	1,803	1,803		
d SETH VINING YOUTH FOUNDAT	1,562	1,562		
e JENNIE MELTON FUND	1,451	1,451		
f All other expenses	655	353	199	103
25 Total functional expenses. Add lines 1 through 24f	2,326,536	2,176,914	100,499	49,123
26 Joint costs. Check here <input type="checkbox"/> 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) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest bearing	<b>1,003,148</b>	<b>1</b>	<b>1,638,230</b>
	<b>2</b> Savings and temporary cash investments	<b>1,316,541</b>	<b>2</b>	<b>519,341</b>
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	<b>50</b>
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> 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		<b>6</b>	
	<b>7</b> Notes and loans receivable, net	<b>154,334</b>	<b>7</b>	<b>152,015</b>
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>2,865,786</b>		
	<b>b</b> Less accumulated depreciation	<b>565,096</b>	<b>10c</b>	<b>2,300,690</b>
	<b>11</b> Investments—publicly traded securities	<b>21,886,668</b>	<b>11</b>	<b>26,584,718</b>
	<b>12</b> Investments—other securities See Part IV, line 11	<b>238,128</b>	<b>12</b>	<b>72,818</b>
	<b>13</b> Investments—program-related See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11		<b>15</b>	
	<b>16 Total assets</b> Add lines 1 through 15 (must equal line 34)	<b>26,946,872</b>	<b>16</b>	<b>31,267,862</b>
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	<b>22,042</b>	<b>17</b>	<b>26,404</b>
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	<b>380,146</b>	<b>23</b>	<b>385,183</b>
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities Complete Part X of Schedule D	<b>5,311,718</b>	<b>25</b>	<b>6,906,107</b>
	<b>26 Total liabilities</b> Add lines 17 through 25	<b>5,713,906</b>	<b>26</b>	<b>7,317,694</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	<b>20,021,799</b>	<b>27</b>	<b>22,343,423</b>
	<b>28</b> Temporarily restricted net assets	<b>1,211,167</b>	<b>28</b>	<b>1,606,745</b>
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33</b> Total net assets or fund balances	<b>21,232,966</b>	<b>33</b>	<b>23,950,168</b>
	<b>34</b> Total liabilities and net assets/fund balances	<b>26,946,872</b>	<b>34</b>	<b>31,267,862</b>

**Part XI Financial Statements and Reporting**

**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?

**b** Were the organization's financial statements audited by an independent accountant?

**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 in Schedule O

**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 separate 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?

**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

	Yes	No
<b>2a</b>	<b>X</b>	
<b>2b</b>		<b>X</b>
<b>2c</b>	<b>X</b>	
<b>3a</b>		<b>X</b>
<b>3b</b>		

Form **990** (2009)



**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	5,076,545	11,163,604	5,406,524	3,579,001	1,803,396	27,029,070
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	5,076,545	11,163,604	5,406,524	3,579,001	1,803,396	27,029,070
<b>5</b> 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)						3,098,220
<b>6 Public support.</b> Subtract line 5 from line 4						23,930,850

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4	5,076,545	11,163,604	5,406,524	3,579,001	1,803,396	27,029,070
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	242,690	807,145	1,190,311	594,386	246,856	3,081,388
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on					0	
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	285,240	344,539	179,403	365,665	168,751	1,343,598
<b>11 Total support.</b> Add lines 7 through 10						31,454,056
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	
<b>13 First five years.</b> 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 <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	76.08 %
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14	<b>15</b>	76.52 %
<b>16a 33 1/3 % support test—2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3 % support test—2008.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2009.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2008.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> 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 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
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> <b>Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8</b> <b>Public support</b> (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
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13</b> <b>Total support</b> (Add lines 9, 10c, 11, and 12)						
<b>14</b> <b>First five years.</b> 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 <b>stop here</b> <span style="float: right;">► <input type="checkbox"/></span>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

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

**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.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.**PART II, LINE 10 - OTHER INCOME DETAIL**

PROGRAM SERVICE REVENUE	\$	1,056,077
RENTAL INCOME	\$	190,463
FEES	\$	77,842
OTHER	\$	19,216

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

Name of the organization

**NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**

Employer identification number

**58-1610318****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	167	
2 Aggregate contributions to (during year)	1,573,832	
3 Aggregate grants from (during year)	1,150,373	
4 Aggregate value at end of year	15,785,020	
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" 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 important land area

☐ Protection of natural habitat ☐ Preservation of certified historic structure

☐ 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 8/17/06	2d

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 section 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 acquisition, 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

d ☐ Loan or exchange programs

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 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	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

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 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	3,385,438	3,839,306			
b Contributions	1,271,454	11,576,690			
c Net investment earnings, gains, and losses	440,925	-2,898,405			
d Grants or scholarships	-176,775	-9,078,118			
e Other expenditures for facilities and programs					
f Administrative expenses	-17,868	-54,036			
g End of year balance	4,903,174	3,385,437			

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ \_\_\_\_\_ %

b Permanent endowment ▶ \_\_\_\_\_ %

c Term endowment ▶ 100.00 %

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

(i) unrelated organizations

(ii) related organizations

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

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

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		567,690		567,690
b Buildings		1,901,546	302,939	1,598,607
c Leasehold improvements				
d Equipment		324,594	224,960	99,634
e Other		71,956	37,197	34,759
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				2,300,690

**Part VII Investments—Other Securities.** 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
Financial derivatives		
Closely-held equity interests		
Other		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )		

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )		

**Part IX Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	

**Part X Other Liabilities.** See Form 990, Part X, line 25

(a) Description of liability	(b) Amount
1 Federal income taxes	
<b>FUNDS HELD AS AGENCY ENDOWMENTS</b>	<b>4,903,174</b>
<b>ANNUITY LIABILITIES</b>	<b>2,002,531</b>
<b>SECURITY DEPOSIT</b>	<b>400</b>
<b>ROUNDING</b>	<b>2</b>
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	<b>6,906,107</b>

2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,366,504
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,326,536
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	39,968
4	Net unrealized gains (losses) on investments	4	2,677,234
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV )	8	
9	Total adjustments (net) Add lines 4 through 8	9	2,677,234
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	2,717,202

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	5,043,738
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	2,677,234
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV )	2d	
e	Add lines 2a through 2d	2e	2,677,234
3	Subtract line 2e from line 1	3	2,366,504
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	
b	Other (Describe in Part XIV )	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 )	5	2,366,504

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	2,326,536
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 XIV )	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	2,326,536
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	
b	Other (Describe in Part XIV )	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 )	5	2,326,536

**Part XIV Supplemental 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, line 2, 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.

**PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS**

**ENDOWMENT FUNDS ARE TO BE USED TO SUPPORT THE CHARITABLE OR EDUCATIONAL PURPOSES OF THE ORGANIZATION**

## Part XIV Supplemental Information (continued)

This image shows a full page of white paper with horizontal dashed lines, typical of primary school writing paper. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE I  
(Form 990)****Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**

Employer identification number

**58-1610318**

OMB No 1545-0047

**2009****Open to Public  
Inspection**

▶ Attach to Form 990.

**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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
	<b>ATHENS AREA COMMUNITY FOUNDATION</b>							
	<b>P.O. BOX 1543</b>							
	<b>ATHENS GA 30603</b>	<b>26-1838979</b>	<b>3</b>	<b>193,445</b>				<b>SOCIAL SERVICES</b>
	<b>ATHENS FIRST UNITED METHODIST CHURCH</b>							
	<b>327 N. LUMPKIN STREET</b>							
	<b>ATHENS GA 30602</b>	<b>58-0593399</b>	<b>3</b>	<b>8,000</b>				<b>RELIGION</b>
	<b>ATHENS TECH FOUNDATION</b>							
	<b>800 US HWY 29 NORTH</b>							
	<b>ATHENS GA 30601</b>	<b>58-1824771</b>	<b>3</b>	<b>100,000</b>				<b>SOCIAL SERVICES</b>
	<b>BRENAU UNIVERSITY</b>							
	<b>500 WASHINGTON STREET, SE</b>							
	<b>GAINESVILLE GA 30501</b>	<b>58-0566143</b>	<b>3</b>	<b>14,700</b>				<b>EDUCATION</b>
	<b>BRENAU UNIVERSITY LEARNING &amp; LEISUR</b>							
	<b>500 WASHINGTON STREET, SE</b>							
	<b>GAINESVILLE GA 30501</b>	<b>58-0566143</b>	<b>3</b>	<b>10,000</b>				<b>EDUCATION</b>
	<b>CHALLENGED CHILD &amp; FRIENDS</b>							
	<b>P.O. BOX 5758</b>							
	<b>GAINESVILLE GA 30503</b>	<b>58-1622732</b>	<b>3</b>	<b>8,750</b>				<b>SOCIAL SERVICES</b>
	<b>CHESTNUT MTN PRES CHURCH</b>							
	<b>P.O. BOX 7280</b>							
	<b>CHESTNUT MTN GA 30502</b>	<b>58-1088923</b>	<b>3</b>	<b>5,500</b>				<b>RELIGION</b>
	<b>CHRISTIAN ED CENTER DBA CENTERPOINT</b>							
	<b>1050 ELEPHANT TRAIL</b>							
	<b>GAINESVILLE GA 30503</b>	<b>58-1022054</b>	<b>3</b>	<b>8,900</b>				<b>SOCIAL SERVICES</b>
	<b>EAGLE RANCH</b>							
	<b>550 UNION CHURCH ROAD</b>							
	<b>FLOWERY BRANCH GA 30542</b>	<b>58-1497408</b>	<b>3</b>	<b>9,456</b>				<b>SOCIAL SERVICES</b>

2 Enter total number of section 501(c)(3) and government organizations

▶ **34**

3 Enter total number of other organizations

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DAA

Schedule I (Form 990) 2009

































**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 Part IV and 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.

ORGANIZATION AND, BUT FOR THE SUPPORTING ORGANIZATION, THE SUPPORTED ORGANIZATION WOULD NORMALLY ENGAGE IN THOSE ACTIVITIES DIRECTLY.

E. CONTROL BY ONE OR MORE DISQUALIFIED PERSONS: A SUPPORTING OR SUPPORTED ORGANIZATION IS CONTROLLED BY ONE OR MORE DISQUALIFIED PERSONS [COMMUNITY FOUNDATION DONOR ADVISOR(S)] IF ANY SUCH PERSONS BY AGGREGATING THEIR VOTES OR POSITIONS OF AUTHORITY, COULD REQUIRE THE SUPPORTING OR SUPPORTED ORGANIZATION TO MAKE AN EXPENDITURE, OR PREVENT THE SUPPORTING OR SUPPORTED ORGANIZATION FROM MAKING AN EXPENDITURE, REGARDLESS OF THE METHOD BY WHICH THE CONTROL IS EXERCISED OR EXERCISABLE.













**SCHEDULE I-1  
(Form 990)****Continuation Sheet for Schedule I (Form 990)**

OMB No 1545-0047

**2009****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service▶ Attach to Form 990 to list additional information for  
Schedule I (Form 990), Part II or Part III.Name of the organization **NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**Employer identification number  
**58-1610318**

<b>Part I Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)</b>									
(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		
ELACHEE NATURE SCIENCE CENTER 2125 ELACHEE DRIVE GAINESVILLE GA 30504	58-1643768	3	8,800				ENVIRONMENT		
FIRST BAPTIST CHURCH OF GAINESVILLE 751 GREEN STREET, SW GAINESVILLE GA 30501	58-06222975	3	23,200				RELIGION		
FIRST PRESBYTERIAN CHURCH 800 S. ENOTA DRIVE, NE GAINESVILLE GA 30501	58-6011388	3	22,980				RELIGION		
GABRIEL CENTER FOR LEADERSHIP 123 CHURCH STREET, NE, STE 150 MARIETTA GA 30060	26-0813049	3	90,000				EDUCATION		
GAINESVILLE FIRST UNITED METHODIST 2780 THOMPSON BR RD GAINESVILLE GA 30506	58-0641234	3	6,729				RELIGION		
GAINESVILLE JAYCEES CHARITIES P.O. BOX 1216 GAINESVILLE GA 30503	31-1763149	3	40,000				SOCIAL SERVICES		
GAINESVILLE PARKS & RECREATION 830 GREEN STREET, NE GAINESVILLE GA 30501	58-6000581	3	11,906				CIVIC/COMMUNITY		
GAINESVILLE STATE COLLEGE FOUNDATIO P.O. BOX 1358 GAINESVILLE GA 30503	58-6073474	3	11,650				SOCIAL SERVICES		
GEORGIA DEPARTMENT OF NAT RESOURCES 2 MARTIN LUTHER KING JR DRIVE SE ATLANTA GA 30334	58-1130945	GOV	75,000				CIVIC/COMMUNITY		
GEORGIA MOUNTAIN FOODBANK P.O. BOX 233 GAINESVILLE GA 30503	26-2787610	3	100,600				SOCIAL SERVICES		
GLORY HOPE AND LIFE 725 JESSE JEWELL PARKWAY GAINESVILLE GA 30503	26-4134012	3	104,766				SOCIAL SERVICES		

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Schedule I-1 (Form 990) 2009

**SCHEDULE I-1  
(Form 990)****Continuation Sheet for Schedule I (Form 990)**

OMB No 1545-0047

**2009****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service▶ Attach to Form 990 to list additional information for  
Schedule I (Form 990), Part II or Part III.Name of the organization **NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**Employer identification number  
**58-1610318****Part I Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part I.)**

(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
GOOD NEWS CLINICS 810 PINE STREET GAINESVILLE GA 30501	58-2058853	3	54,600				HEALTH
GRACE EPISCOPAL CHURCH 422 BRENAN AVE GAINESVILLE GA 30501	58-1524654		27,200				RELIGION
HABITAT FOR HUMANITY - HALL COUNTY 2380 MURPHY BLVD GAINESVILLE GA 30504	58-1849321	3	20,500				SOCIAL SERVICES
HAGGAI INSTITUTE P.O. BOX 13 ATLANTA GA 30370	58-0898309	3	18,200				SOCIAL SERVICES
INTERACTIVE NEIGHBORHOOD FOR KIDS 999 CHESTNUT ST GAINESVILLE GA 30501	75-3077646	3	10,800				CIVIC/COMMUNITY
JOHN JARRARD FOUNDATION 500 JESSE JEWELL PARKWAY, SUITE 303 GAINESVILLE GA 30501	20-8879399	3	30,800				CIVIC/COMMUNITY
LAKEVIEW ACADEMY (GAINESVILLE INDEP 796 LAKEVIEW DRIVE GAINESVILLE GA 30501	58-1077096	3	50,500				EDUCATION
MICHIGAN STATE UNIVERSITY (PASS-THR 1410 ENGINEERING EAST LANSING MI 48824	38-6005984	3	310,400				EDUCATION
NORTHERN MICHIGAN HOSPITAL FOUNDATI 360 CONNABLE AVENUE PETOSKEY MI 49770	38-2445611	3	38,800				HEALTH
THE MEDICAL CENTER FOUNDATION 2150 LIMESTONE PARKWAY GAINESVILLE GA 30501	58-1694820	3	91,400				SOCIAL SERVICES
UNITED WAY OF HALL CO. 527 OAK STREET GAINESVILLE GA 30501	58-6011393	3	40,800				SOCIAL SERVICES

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Schedule I-1 (Form 990) 2009





**SCHEDULE M  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Noncash Contributions**

► Complete if the organizations answered "Yes" on Form  
990, Part IV, lines 29 or 30  
► Attach to Form 990.

OMB No 1545-0047

**2009****Open To Public  
Inspection**Name of the organization **NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**Employer identification number  
**58-1610318****Part I Types of Property**

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
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	<b>X</b>	<b>10</b>	<b>749,076</b>	<b>FAIR MARKET VALUE</b>
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ( )				
26 Other ► ( )				
27 Other ► ( )				
28 Other ► ( )				

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

29

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

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

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

b If "Yes," describe in Part II

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II

Yes No

30a		<b>X</b>
31	<b>X</b>	
32a	<b>X</b>	



**Part II** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

PART I, LINE 32B - THIRD PARTY USED TO PROCESS NONCASH CONTRIBUTIONS

NGCF USES BROKERS TO PROCESS GIFTS OF STOCK AND MUTUAL FUNDS. NGCF HAS

RELATIONSHIPS WITH WELLS FARGO, MERRILL LYNCH, EDWARD JONES, REGIONS/MORGAN

KEEGAN AND SMITH BARNEY

**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

**NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**

Employer identification number

**58-1610318****FORM 990, PART III, LINE 4C - THIRD ACHIEVEMENT**

**RECORD OF EXCEPTIONAL GENEROSITY AND WHOSE GENEROSITY ENCOURAGES OTHERS TO  
TAKE PHILANTHROPIC LEADERSHIP ROLES.**

**FORM 990, PART VI, LINE 11A - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
AFTER IT IS COMPLETED, THE 990 IS SENT TO EACH MEMBER OF THE BOARD OF  
DIRECTORS. NGCF'S AUDIT COMMITTEE MEETS WITH THE AUDITORS AND REVIEWS THE  
RETURN. IT IS THEN PRESENTED TO THE FULL BOARD AT THE NEXT BOARD OF  
DIRECTOR'S MEETING FOR APPROVAL FOR FILING.**

**FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
MEMBERS OF THE BOARD OF DIRECTORS ARE REQUIRED TO COMPLETE AND SIGN A  
CONFLICT OF INTEREST FORM LISTING ALL OF THE ORGANIZATIONS IN WHICH THEY  
ARE AFFILIATED. AFFILIATIONS ARE DISCUSSED AND DISCLOSED BEFORE ANY VOTES  
ARE TAKEN.**

**FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS ALL SALARIES AND  
USES THE COUNCIL OF FOUNDATIONS ANNUAL SALARY REVIEW AS A GUIDELINE. ALL  
EMPLOYEES ARE EVALUATED ANNUALLY.**

**FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS  
AN EMPLOYEE'S COMPENSATION IS DETERMINED ON THE BASIS OF HIS/HER  
PERFORMANCE, THE JOB EVALUATION AND CLASSIFICATION, COMPARATIVE SALARY  
SCALES, COST OF LIVING, DOLLARS AVAILABLE TO THE ORGANIZATION AND OTHER**

Name of the organization

NORTH GEORGIA COMMUNITY FOUNDATION,

Employer identification number

58-1610318

**BUSINESS FACTORS.**

IT IS THE FOUNDATION'S GOAL TO CONDUCT PERFORMANCE APPRAISALS, AT LEAST ANNUALLY, INCLUDING A DISCUSSION BETWEEN SUPERVISOR AND EMPLOYEE. THIS MAY INCLUDE A WRITTEN APPRAISAL, WHICH WILL FOCUS ON THE EMPLOYEE'S JOB RESPONSIBILITIES, AREAS OF STRENGTH, FURTHER IMPROVEMENT OR DEVELOPMENT.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
THE GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

58-1610318

**Federal Statements**

FYE: 12/31/2009

<u>Description</u>	<u>Amount</u>
ACCOUNTS PAYABLE	\$ 19,125
ACCRUED PAYROLL TAXES	7,279
TOTAL	<u>\$ 26,404</u>

Form **4562**  
Department of the Treasury  
Internal Revenue Service

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

OMB No 1545-0172

**2009**Attachment  
Sequence No **67**

▶ See separate instructions.      ▶ Attach to your tax return.

Name(s) shown on return **NORTH GEORGIA COMMUNITY FOUNDATION, INC.**

Identifying number  
**58-1610318**

Business or activity to which this form relates

**INDIRECT DEPRECIATION****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 the instructions for a higher limit for certain businesses	1	<b>250,000</b>
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	<b>800,000</b>
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 <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 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 do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)**

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	<b>47,364</b>

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	<b>0</b>
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 type="checkbox"/>		

**Section B—Assets Placed in Service During 2009 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	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 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	<b>47,364</b>
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.

Form **4562** (2009)

DAA

**THERE ARE NO AMOUNTS FOR PAGE 2**