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# 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

2010

Open to Public  
Inspection

## A For the 2010 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

B Check if applicable:	C Name of organization <b>MACKENZIES FOUNDATION</b>			D Employer identification number <b>26-1608548</b>
Address change	Doing Business As			
Name change				
Initial return	Number and street (or P.O. box if mail is not delivered to street address) <b>8935 THOMPSON ROAD</b>			Room/suite
Terminated				
Amended return	City or town, state or country, and ZIP + 4 <b>LAKE ODESSA MI 48849</b>			G Gross receipts \$ <b>267,236</b>
Application pending	F Name and address of principal officer <b>JAMES D AZZAR 201 COTTAGE GROVE SE GRAND RAPIDS MI 49507</b>			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Tax-exempt status: 501(c)(3) 501(c) ( ) (insert no) X 4947(a)(1) or 527				H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
J Website: ► <b>N/A</b>				H(c) Group exemption number ►

K Form of organization:  Corporation  Trust  Association  Other ► L Year of formation **2008** M State of legal domicile: **MI**

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>PROVIDE FUNDING TO PROMOTE HUMANE TREATMENT AND CARE OF ANIMALS AND PUBLIC EDUCATION TO ELIMINATE CRUELTY TO ANIMALS.</b>
Revenue	2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets
Expenses	3 Number of voting members of the governing body (Part VI, line 1a) <b>3</b> 5 4 Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> 5 5 Total number of individuals employed in calendar year 2010 (Part V, line 2a) <b>5</b> 0 6 Total number of volunteers (estimate if necessary) <b>6</b> 40 7a Total unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b> b Net unrelated business taxable income from Form 990-T, line 34 <b>7b</b> 0
	Prior Year <b>108,935</b> Current Year <b>146,009</b>
	8 Contributions and grants (Part VIII, line 1h) <b>8</b> 67 80 9 Program service revenue (Part VIII, line 2g) <b>9</b> 4,579 121,147 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>10</b> 113,581 267,236 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>11</b> 11,606 78,493 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>12</b>
	RECEIVED SEP 20 2011 OGDEN, UT
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>13</b> 68,139 153,474 14 Benefits paid to or for members (Part IX, column (A), line 4) <b>14</b> 79,745 231,967 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>15</b> 33,836 35,269 16a Professional fundraising fees (Part IX, column (A), line 11e) <b>16a</b> b Total fundraising expenses (Part IX, column (D), line 25) <b>16b</b> 151,003 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) <b>17</b> 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>18</b> 19 Revenue less expenses. Subtract line 18 from line 12 <b>19</b>
	Beginning of Current Year <b>33,836</b> End of Year <b>69,105</b>
	20 Total assets (Part X, line 16) <b>20</b> 0 0 21 Total liabilities (Part X, line 26) <b>21</b> 33,836 69,105 22 Net assets or fund balances. Subtract line 21 from line 20 <b>22</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

SCANNED NOV 2 2011

Sign Here	Signature of officer <b>JAMES D AZZAR</b>			Date
	Type or print name and title <b>PRESIDENT</b>			
Paid Preparer Use Only	Print/Type preparer's name <b>JAMES D AZZAR</b>	Preparer's signature	Date 09/09/11	Check if self-employed
	Firm's name <b>JAMES D AZZAR</b>		Firm's EIN ►	<b>9/15/2011</b>
	Firm's address <b>8935 THOMPSON ROAD</b>		Phone no	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  NoFor Paperwork Reduction Act Notice, see the separate instructions.  
DAA

Form 990 (2010)

9-17

44-A 990

CIS IMAGE DO NOT CORRESPOND FOR SIGNATURE

### **Part III Statement of Program Service Accomplishments**

**Check if Schedule O contains a response to any question in this Part III.**

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**1 Briefly describe the organization's mission:**

PROVIDE FUNDING TO PROMOTE HUMANE TREATMENT AND CARE OF ANIMALS AND PUBLIC EDUCATION TO ELIMINATE CRUELTY TO ANIMALS.

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?**

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

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

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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

(Expenses \$ 78,493 including grants of \$ 78,493 ) (Revenue \$

4e Total program service expenses ► 78,493

## Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)

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

4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III

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

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

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

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

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

11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

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, Parts I and IV

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 United States? If "Yes," complete Schedule F, Parts II and IV

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 United States? If "Yes," complete Schedule F, Parts III and IV

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)

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

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

20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H

b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note: Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)

	Yes	No
1	X	
2	X	
3	X	
4	X	
5	X	
6	X	
7	X	
8	X	
9	X	
10	X	
11a	X	
11b	X	
11c	X	
11d	X	
11e	X	
11f	X	
12a	X	
12b	X	
13	X	
14a	X	
14b	X	
15	X	
16	X	
17	X	
18	X	
19	X	
20a	X	
20b		

Form 990 (2010) **MACKENZIES FOUNDATION**  
**Part IV Checklist of Required Schedules (continued)****26-1608548****Page 4**

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? If "Yes," complete Schedule I, Parts I and II

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? If "Yes," complete Schedule I, Parts I and III

23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J

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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25

- b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
- c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?
- d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I

- 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

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? If "Yes," complete Schedule L, Part II

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? If "Yes," complete Schedule L, Part III

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? If "Yes," complete Schedule L, Part IV
- b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
- c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

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? If "Yes," complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?

- a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2

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? If "Yes," complete Schedule R, Part VI

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

	Yes	No
21	<input checked="" type="checkbox"/>	
22		<input checked="" type="checkbox"/>
23		<input checked="" type="checkbox"/>
24a		<input checked="" type="checkbox"/>
24b		
24c		
24d		
25a		<input checked="" type="checkbox"/>
25b		<input checked="" type="checkbox"/>
26		<input checked="" type="checkbox"/>
27		<input checked="" type="checkbox"/>
28a		<input checked="" type="checkbox"/>
28b		<input checked="" type="checkbox"/>
28c		<input checked="" type="checkbox"/>
29		<input checked="" type="checkbox"/>
30		<input checked="" type="checkbox"/>
31		<input checked="" type="checkbox"/>
32		<input checked="" type="checkbox"/>
33		<input checked="" type="checkbox"/>
34		<input checked="" type="checkbox"/>
35		<input checked="" type="checkbox"/>
36		<input checked="" type="checkbox"/>
37		<input checked="" type="checkbox"/>
38		<input checked="" type="checkbox"/>

 Yes  No

**Part V Statements Regarding Other IRS Filings and Tax Compliance**  
**Check if Schedule O contains a response to any question in this Part V**

1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable ..... 

1a	4
1b	3

1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable ..... 

1c	
----	--

c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? ..... 

2a	0
----	---

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return ..... 

2b	
----	--

b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions) ..... 

3a	
3b	X

3a Did the organization have unrelated business gross income of \$1,000 or more during the year? ..... 

4a	
----	--

b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O ..... 

4a	X
----	---

4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? ..... 

5a	
5b	X
5c	

b If "Yes," enter the name of the foreign country: ► See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. ..... 

6a	
6b	

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? ..... 

7a	
7b	

b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? ..... 

7c	X
7d	

c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? ..... 

7e	
7f	X
7g	X
7h	X

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? ..... 

8	X
---	---

b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? ..... 

9a	X
9b	X

7 Organizations that may receive deductible contributions under section 170(c). ..... 

10a	
10b	

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? ..... 

11a	
11b	

b If "Yes," did the organization notify the donor of the value of the goods or services provided? ..... 

12a	
12b	

c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? ..... 

13a	
-----	--

d If "Yes," indicate the number of Forms 8282 filed during the year ..... 

13b	
13c	

e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ..... 

14a	
14b	

f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ..... 

14a	X
-----	---

g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ..... 

14b	
-----	--

h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? ..... 

14a	
-----	--

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? ..... 

14b	
-----	--

9 Sponsoring organizations maintaining donor advised funds. ..... 

14a	
-----	--

a Did the organization make any taxable distributions under section 4966? ..... 

14b	
-----	--

b Did the organization make a distribution to a donor, donor advisor, or related person? ..... 

14a	
-----	--

10 Section 501(c)(7) organizations. Enter. ..... 

14b	
-----	--

a Initiation fees and capital contributions included on Part VIII, line 12 ..... 

14a	
-----	--

b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities ..... 

14b	
-----	--

11 Section 501(c)(12) organizations. Enter. ..... 

14a	
-----	--

a Gross income from members or shareholders ..... 

14b	
-----	--

b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) ..... 

14a	
-----	--

12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? ..... 

14b	
-----	--

b If "Yes," enter the amount of tax-exempt interest received or accrued during the year ..... 

14a	
-----	--

13 Section 501(c)(29) qualified nonprofit health insurance issuers. ..... 

14b	
-----	--

a Is the organization licensed to issue qualified health plans in more than one state? ..... 

14a	
-----	--

Note. See the instructions for additional information the organization must report on Schedule O. ..... 

14b	
-----	--

b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans ..... 

14a	
-----	--

c Enter the amount of reserves on hand ..... 

14b	
-----	--

14a Did the organization receive any payments for indoor tanning services during the tax year? ..... 

14a	
-----	--

b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O ..... 

14b	
-----	--

**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.

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

1a Enter the number of voting members of the governing body at the end of the tax year ..... 1a **5**  
 b Enter the number of voting members included in line 1a, above, who are independent ..... 1b **5**

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? ..... 2 **X**

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? ..... 3 **X**

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? ..... 4 **X**

5 Did the organization become aware during the year of a significant diversion of the organization's assets? ..... 5 **X**

6 Does the organization have members or stockholders? ..... 6 **X**

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? ..... 7a **X**  
 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? ..... 7b **X**

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  
 a The governing body? ..... 8a **X**  
 b Each committee with authority to act on behalf of the governing body? ..... 8b **X**

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O. ..... 9 **X**

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

10a Does the organization have local chapters, branches, or affiliates? ..... 10a **X**  
 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

11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? ..... 11a **X**  
 b Describe in Schedule O the process, if any, used by the organization to review this Form 990

12a Does the organization have a written conflict of interest policy? If "No," go to line 13 ..... 12a **X**  
 b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ..... 12b **X**  
 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 **X**

13 Does the organization have a written whistleblower policy? ..... 13 **X**

14 Does the organization have a written document retention and destruction policy? ..... 14 **X**

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  
 a The organization's CEO, Executive Director, or top management official ..... 15a **X**  
 b Other officers or key employees of the organization ..... 15b **X**  
 If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? ..... 16a **X**  
 b If "Yes," 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 ► MI

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: ► JAMES D. AZZAR ..... 201 COTTAGE GROVE SE  
 GRAND RAPIDS MI 49507 616-247-3611

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**
**Check if Schedule O contains a response to any question in this Part VII**
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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 neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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
		Pr inci pal dir ec tor	Ind ivid ual trus tee	Instit utio nal trus tee	Officer	Key emp loyee			
(1) JAMES D. AZZAR PRESIDENT	5.00	X		X			0	0	0
(2) ERIK BAUER TREASURER	10.00	X		X			0	0	0
(3) ROBERT C. SHAVER SECRETARY	1.00	X		X			0	0	0
(4) DR. RICHARD R. BENNETT	1.00	X					0	0	0
(5) GARY M. TOWNSHEND	2.00	X					0	0	0
(6) .....									
(7) .....									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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
		Officer	Independent contractor	Trustee	Key employee	Highest compensated employee			
(17) .....									
(18) .....									
(19) .....									
(20) .....									
(21) .....									
(22) .....									
(23) .....									
(24) .....									
(25) .....									
(26) .....									
(27) .....									
(28) .....									
<b>1b Sub-total</b>							►		
<b>c Total from continuation sheets to Part VII, Section A.</b>							►		
<b>d Total (add lines 1b and 1c)</b>							►		
<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</b>	►	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 or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(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>					
1a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c	16,128			
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f	129,881			
g Noncash contributions included in lines 1a-1f	\$	7,000			
<b>h Total. Add lines 1a-1f</b>		146,009			
<b>Program Service Revenue</b>					
	Busn. Code				
2a					
b					
c					
d					
e					
f All other program service revenue					
<b>g Total. Add lines 2a-2f</b>					
<b>3 Investment income (including dividends, interest, and other similar amounts)</b>			80	80	
<b>4 Income from investment of tax-exempt bond proceeds</b>					
<b>5 Royalties</b>					
6a Gross Rents	(i) Real	(ii) Personal			
b Less rental exps.					
c Rental inc or (loss)					
d Net rental income or (loss)					
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less cost or other basis & sales exps.					
c Gain or (loss)					
d Net gain or (loss)					
8a Gross income from fundraising events (not including \$ 16,128 of contributions reported on line 1c)					
See Part IV, line 18	a	109,232			
b Less: direct expenses	b				
c Net income or (loss) from fundraising events		109,232			
9a Gross income from gaming activities.					
See Part IV, line 19	a	11,915			
b Less: direct expenses	b				
c Net income or (loss) from gaming activities		11,915	11,915		
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					
<b>Miscellaneous Revenue</b>	Busn. Code				
11a					
b					
c					
d All other revenue					
<b>e Total. Add lines 11a-11d</b>					
<b>12 Total revenue. See instructions.</b>		267,236	11,995	0	0

## 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	78,493	78,493		
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				
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				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees).				
a Management				
b Legal	13,380		13,380	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	3,309		3,309	
12 Advertising and promotion				
13 Office expenses	16,900		16,900	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a HR CONDO PROMOTION	49,279		49,279	
b GOLF OUTING PROMOTION	15,408		15,408	
c VARIOUS OTHER PROMOTION	14,696		14,696	
d POKER TOURNAMENT PROMO	13,412		13,412	
e WALK-A-THON PROMOTION	12,303		12,303	
f All other expenses	14,787	2,471	12,316	
25 Total functional expenses. Add lines 1 through 24f	231,967	78,493	2,471	151,003
26 Joint costs. Check here ▶ if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Form 990 (2010) **MACKENZIES FOUNDATION**  
Part X **Balance Sheet**

26-1608548

Page 11

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1 Cash—non-interest bearing	33,836	1	69,105	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4		
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges		9		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a			
	b Less accumulated depreciation	10b		10c	
	11 Investments—publicly traded securities		11		
	12 Investments—other securities. See Part IV, line 11		12		
	13 Investments—program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	33,836	16	69,105		
<b>Liabilities</b>	17 Accounts payable and accrued expenses		17		
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	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		25		
	26 Total liabilities. Add lines 17 through 25	0	26	0	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	33,836	27	69,105	
	28 Temporarily restricted net assets		28		
	29 Permanently restricted net assets		29		
	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	33,836	33	69,105	
	34 Total liabilities and net assets/fund balances	33,836	34	69,105	

Form 990 (2010)

## Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	1	267,236
2 Total expenses (must equal Part IX, column (A), line 25)	2	231,967
3 Revenue less expenses. Subtract line 2 from line 1	3	35,269
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	33,836
5 Other changes in net assets or fund balances (explain in Schedule O)	5	
6 Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	69,105

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant?	2b	<input checked="" type="checkbox"/>
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	
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 separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?	3a	
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	3b	

Form 990 (2010)

**SCHEDULE A**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support**Complete if the organization is a section 501(c)(3) organization or a section  
4947(a)(1) nonexempt charitable trust.

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

OMB No. 1545-0047

**2010**Open to Public  
Inspection

Name of the organization

**MACKENZIES FOUNDATION**Employer identification number  
**26-1608548****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 described in 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 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).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2010

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(v) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")				108,935	146,009	254,944
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				108,935	146,009	254,944
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						254,944

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4				108,935	146,009	254,944
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources				68	80	148
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						255,092
12 Gross receipts from related activities, etc. (see instructions)					12	121,227
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

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

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	99.94 %
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	99.94 %
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input checked="" type="checkbox"/>
b 33 1/3% support test—2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
17a 10%-facts-and-circumstances test—2010. 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		► <input type="checkbox"/>
b 10%-facts-and-circumstances test—2009. 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		► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		► <input type="checkbox"/>

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

## Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6 )						

## Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

## Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

## Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2010. 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—2009. 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. Also complete this part for any additional information. (See instructions).

**SCHEDULE G**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information Regarding  
Fundraising or Gaming Activities**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

**2010**Open To Public  
Inspection

Name of the organization

**MACKENZIES FOUNDATION**Employer identification number  
**26-1608548****Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

 Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
<b>Total</b>							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

.....

.....

.....

.....

.....

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		HR CONDO (event type)	GOLF OUTING (event type)	3 (total number)	
Revenue	1 Gross receipts .....	77,932	13,689	33,739	125,360
	2 Less: Charitable contributions .....	15,398	730		16,128
	3 Gross income (line 1 minus line 2) .....	62,534	12,959	33,739	109,232
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes .....				
	6 Rent/facility costs .....				
	7 Food and beverages .....				
	8 Entertainment .....				
	9 Other direct expenses .....				
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				
	11 Net income summary. Combine line 3, column (d), and line 10 .....				109,232

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue .....				
Direct Expenses	2 Cash prizes .....				
	3 Noncash prizes .....				
	4 Rent/facility costs .....				
	5 Other direct expenses .....				
	6 Volunteer labor .....	<input type="checkbox"/> Yes .....	<input type="checkbox"/> Yes .....	<input type="checkbox"/> Yes .....	% % %
		No	No	No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) .....				
	8 Net gaming income summary. Combine line 1, column d, and line 7 .....				

9 Enter the state(s) in which the organization operates gaming activities:

a Is the organization licensed to operate gaming activities in each of these states? ..... 9a  Yes  No  
b If "No," explain: .....

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ..... 10a  Yes  No

b If "Yes," explain: .....

11	Does the organization operate gaming activities with nonmembers? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
13	Indicate the percentage of gaming activity operated in:	
a	The organization's facility .....	13a %
b	An outside facility .....	13b %
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:	

**Name ►** \_\_\_\_\_

**Address ►**

18a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party:

**Name ►**

**Address ►** 1000 10th Street, Suite 100, Washington, DC 20004

## 16 Gaming manager information.

**Name ►**

## Gaming manager compensation ► \$

#### **Description of services provided ►**

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► **S**

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**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  
**2010**  
 Open to Public  
 Inspection

**MACKENZIES FOUNDATION**
**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. Part II can be duplicated if additional space is needed**

(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
(1) MACKENZIES ANIMAL SANCTUARY 8665 THOMPSON RD LAKE ODESSA MI 48849	38-3533253	3	78,493				CARE OF ANIMALS
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
CD 2 Enter total number of section 501(c)(3) and government organizations							
CD 3 Enter total number of other organizations							
CD 4 For Paperwork Reduction Act Notice, see the Instructions for Form 990.							

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

CD 3 Enter total number of other organizations

CD 4 For Paperwork Reduction Act Notice, see the Instructions for Form 990.

**Schedule I (Form 990) (2010) MACRENZIES FOUNDATION**

**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.

Part III can be duplicated if additional space is needed.

**26-1608548**

Page 2

<b>(a) Type of grant or assistance</b>	<b>(b) Number of recipients</b>	<b>(c) Amount of cash grant</b>	<b>(d) Amount of non-cash assistance</b>	<b>(e) Method of valuation (book, FMV, appraisal, other)</b>	<b>(f) Description of non-cash assistance</b>
1					
2					
3					
4					
5					
6					
7					

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

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**MACKENZIES FOUNDATION**

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2010**

Open to Public  
Inspection

Employer identification number  
**26-1608548**

**Form 990, Part III, Line 4d - All Other Achievements**

**MACKENZIES ANIMAL SANCTUARY IS A 501(C) (3) ORGANIZATION WHOSE MISSION IS  
CONSISTENT WITH THE MACKENZIES FOUNDATION. PROVIDE HUMANE TREATMENT AND  
CARE OF ANIMALS AND PUBLIC EDUCATION TO ELIMINATE CRUELTY TO ANIMALS.**

**Form 990, Part VI, Line 2 - Related Party Information Among Officers**

**JAMES D. AZZAR** **ERIK BAUER**

**PRESIDENT** **TREASURER**

**FAMILY RELATIONSHIP**

**Form 990, Part VI, Line 9 - Officers Who Cannot Be Reached**

**ERIK BAUER**

**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

**A SPECIAL MEETING OF THE BOARD MAY BE CALLED TO VERIFY THE ACCURACY AND  
PROPER REPORTING OF ALL ITEMS REPRESENTED IN THE FORM 990.**

**Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**

**PERIODIC REVIEWS ARE CONDUCTED TO ENSURE THE ORGANIZATION OPERATES IN A  
MANNER CONSISTENT WITH ITS CHARITABLE PURPOSE AND DOES NOT ENGAGE IN  
ACTIVITIES THAT COULD JEOPARDIZE ITS TAX-EXEMPT STATUS.**

**Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation**

**GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON WRITTEN REQUEST TO THE  
ORGANIZATION'S OFFICE AT:**

Name of the organization

**MACKENZIES FOUNDATION**

Employer identification number

**26-1608548****MACKENZIES FOUNDATION****8935 THOMPSON RD****LAKE ODESSA, MI 48849**

Mackenzies Foundation  
2010 Form 990 – Return of Organization Exempt From Income Tax

The organization has attached to this application the most current annual financial statements available, those being contained in the form 990 for the year beginning January 1, 2010 and ending December 31, 2010. Please note that these statements have not been reviewed or audited by an independent certified public accountant and a waiver of this requirement is hereby requested. The organization has not previously requested such a waiver and believes that the cost savings associated with the grant of a waiver will enhance and further its function and purposes. The organization acknowledges that the necessary financial statements will be provided in all future years in which reviewed or audited financial statements are required.

**ACKENZIE'S FOUNDATION, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2010**

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**2010**

**ASSETS**

<b>Cash and cash equivalents</b>	<b>\$</b>	<b><u>69,105</u></b>
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**NET ASSETS**

<b>Unrestricted</b>	<b><u>69,105</u></b>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$</b>	<b><u>69,105</u></b>
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(1)

84A.687

MACKENZIE'S FOUNDATION, INC.  
STATEMENTS OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2010

2010

**UNRESTRICTED NET ASSETS**

<b>Support</b>		
Unrestricted revenues and gains		
Contributions	\$ 129,881	16,128
Fundraising	137,275	
Investment income	<u>80</u>	
<b>TOTAL SUPPORT</b>	<u>267,237</u>	
 <b>Expenses</b>		
Donations	78,493	
Supporting services		
Fund-raising	151,003	
Management and general	<u>2,471</u>	
<b>TOTAL EXPENSES</b>	<u>231,967</u>	
 <b>INCREASE IN UNRESTRICTED NET ASSETS</b>	<u>35,269</u>	
 <b>NET ASSETS, BEGINNING OF YEAR</b>	<u>33,836</u>	
 <b>NET ASSETS, END OF YEAR</b>	<u>\$ 69,105</u>	

(2)

64A.667

MACKENZIE'S FOUNDATION, INC.  
STATEMENTS OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2010

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2010

**CASH FLOWS FROM OPERATING ACTIVITIES**

Increase in net assets \$ 35,269

**NET INCREASE IN CASH AND CASH EQUIVALENTS** 35,269

**CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR** 33,836

**CASH AND CASH EQUIVALENTS, END OF YEAR** \$ 69,105

(3)

64A.067

MACKENZIE'S FOUNDATION, INC.  
 SCHEDULES OF FUNCTIONAL EXPENSES  
 YEAR ENDED DECEMBER 31, 2010

2010

Supporting services

	<u>Program services</u>	<u>Fund-raising</u>	<u>Management and general</u>
	\$	\$	\$
Donation to Mackenzies Anaimal Sanctuary	78,493		
Home Raffle Expense		80,897	
Fund Raising - General		66,797	
Advertising		439	
Postage		2,870	
Professional			1,890
Bank charges			261
Miscellaneous			321
	<u>\$ 78,493</u>	<u>\$ 151,003</u>	<u>\$ 2,471</u>

(4)

64A.887