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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

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
THE FOUNDATION FOR APPALACHIAN OHIO

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
35 PUBLIC SQUARE P O BOX 456

City or town, state or country, and ZIP + 4
NELSONVILLE, OH 45764

D Employer identification number
31-1620483

E Telephone number
(740)753-1111

G Gross receipts $ 2,676,468

F Name and address of principal officer
CARA DINGUS BROOK
35 PUBLIC SQUARE
NELSONVILLE,OH 45764

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) **Are all affiliates included?** ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J **Website:** ▶ WWW APPALACHIANOHIO ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | L Year of formation 1998 | M State of legal domicile OH

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
FAO IS A REGIONAL COMMUNITY FOUNDATION SERVING TO ENRICH QUALITY OF LIFE IN 32 COUNTIES OF APPALACHIAN OHIO THROUGH FAO, CITIZENS WORK REGIONALLY TO ATTRACT AND MAXIMIZE INVESTMENTS, LEVERAGE ECONOMIES OF SCALE AND ACCESS RESOURCES NOT OTHERWISE AVAILABLE IN THEIR COMMUNITIES FAO STRATEGICALLY MOBILIZES RESOURCES TO CREATE GROUNDBREAKING ACCESS TO OPPORTUNITIES AND QUALITY OF LIFE IMPROVEMENTS THE FOUNDATION'S "I'M A CHILD OF APPALACHIA" NETWORK (ICAN) EXEMPLIFIES THIS APPROACH BY POOLING RESOURCES FROM INDIVIDUALS COMMITTED TO SUPPORTING THE EDUCATIONAL, COMMUNITY AND REGIONAL INITIATIVES NEEDED TO ENSURE A VIBRANT APPALACHIAN OHIO AS A RESULT OF ICAN MEMBERS, RESOURCES HAVE BEEN LEVERAGED TO PROVIDE OVER 750,000 IN EDUCATIONAL OPPORTUNITIES - 861 AWARDS, SCHOLARSHIPS, AND MINI-GRANTS ACROSS THE REGION'S 32 COUNTIES FAO UNDERSTANDS NONE OF US ARE AS SMART OR AS STRONG AS ALL OF US WORKING TOGETHER AS SUCH, FAO IS PARTNERING WITH AND CONVENING A VARIETY OF INDIVIDUALS, BUSINESSES

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	9
6	Total number of volunteers (estimate if necessary)	6	85
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,350,761	1,499,839
	9	Program service revenue (Part VIII, line 2g)		71,101
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	143,214	196,656
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,493,975	1,767,596
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	14,851	398,105
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	93,164	419,111
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶81,041		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	86,843	298,400
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	194,858	1,115,616
	19	Revenue less expenses Subtract line 18 from line 12	1,299,117	651,980

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	8,602,846	9,962,376
	21	Total liabilities (Part X, line 26)	556,822	1,487,940
	22	Net assets or fund balances Subtract line 21 from line 20	8,046,024	8,474,436

Part II Signature Block

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

Sign Here

****** | 2012-11-14
Signature of officer | Date

CARA DINGUS BROOK CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature	BRIAN D LONG CPA	Date 2012-11-14	Check if self-employed ▶ ☐	Preparer's taxpayer identification number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4	JONES COCHENOUR & CO 125 W MULBERRY ST LANCASTER, OH 431303014			EIN ▶ Phone no ▶ (740) 653-9581

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

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission

FAO IS A REGIONAL COMMUNITY FOUNDATION SERVING TO ENRICH QUALITY OF LIFE IN 32 COUNTIES OF APPALACHIAN OHIO THROUGH FAO, CITIZENS WORK REGIONALLY TO ATTRACT AND MAXIMIZE INVESTMENTS, LEVERAGE ECONOMIES OF SCALE AND ACCESS RESOURCES NOT OTHERWISE AVAILABLE IN THEIR COMMUNITIES FAO STRATEGICALLY MOBILIZES RESOURCES TO CREATE GROUNDBREAKING ACCESS TO OPPORTUNITIES AND QUALITY OF LIFE IMPROVEMENTS THE FOUNDATION'S "I'M A CHILD OF APPALACHIA" NETWORK (ICAN) EXEMPLIFIES THIS APPROACH BY POOLING RESOURCES FROM INDIVIDUALS COMMITTED TO SUPPORTING THE EDUCATIONAL, COMMUNITY AND REGIONAL INITIATIVES NEEDED TO ENSURE A VIBRANT APPALACHIAN OHIO AS A RESULT OF ICAN MEMBERS, RESOURCES HAVE BEEN LEVERAGED TO PROVIDE OVER 750,000 IN EDUCATIONAL OPPORTUNITIES - 861 AWARDS, SCHOLARSHIPS, AND MINI-GRANTS ACROSS THE REGION'S 32 COUNTIES FAO UNDERSTANDS NONE OF US ARE AS SMART OR AS STRONG AS ALL OF US WORKING TOGETHER AS SUCH, FAO IS PARTNERING WITH AND CONVENING A VARIETY OF INDIVIDUALS, BUSINESSES

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ **Yes** ☑ **No**

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

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 $ 638,597 including grants of $ 337,655) (Revenue $)

THE FOUNDATION FOR APPALACHIAN OHIO PROVIDES MINI-GRANT OPPORTUNITIES TO ORGANIZATIONS AND SCHOOLS ACROSS THE 32 COUNTIES OF APPALACHIAN OHIO IN 2011, THE FOUNDATION COLLABORATED WITH A NUMBER OF PARTNERS TO DELIVER INNOVATIVE PROGRAMMING AND ACTIVITIES, INCLUDING THE CHILD OF APPALACHIA WRITING CONTEST AND STRIVE FOR EXCELLENCE INITIATIVE - THE WRITING CONTEST AND MINI-GRANT PROGRAM RESULTED IN 132 CLASSROOM ENRICHMENT GRANT AWARDS THAT DIRECTLY IMPACTED MORE THAN 11,000 STUDENTS

4b (Code) (Expenses $ 60,450 including grants of $ 60,450) (Revenue $)

SCHOLARSHIP PROGRAM FAO IS COMMITTED TO ENSURING EVERY CHILD IN THE 32 COUNTIES OF APPALACHIAN OHIO HAS ACCESS TO THE EDUCATIONAL OPPORTUNITIES NECESSARY FOR SUCCESS BY PARTNERING WITH OUR DONORS TO PROVIDE SCHOLARSHIPS, THE FOUNDATION IS HELPING ELIMINATE BARRIERS TO POST-SECONDARY PURSUITS AND IMPROVING ACCESS TO EDUCATION WITH THE GOAL OF ENHANCING QUALITY OF LIFE FOR CITIZENS ACROSS APPALACHIAN OHIO FAO'S ROLE AS A COMMUNITY FOUNDATION IS TO PARTNER WITH OTHERS TO GROW OPPORTUNITIES AND RESOURCES TO SUPPORT APPALACHIAN OHIO AND ITS RESIDENTS INVESTING IN OUR REGION'S YOUTH IS THE ULTIMATE INVESTMENT IN THE REGION'S FUTURE AND IN 2011, FAO AWARDED 42 SCHOLARSHIPS, INVESTING MORE THAN 60,000 IN ACADEMIC PURSUITS OF STUDENTS

4c (Code) (Expenses $ 61,687 including grants of $) (Revenue $)

CONVENING AND COMMUNITY LEADERSHIP THROUGHOUT 2011 FAO'S STAFF AND VOLUNTEER LEADERSHIP SUPPORTED THE START-UP AND INCUBATION OF 1)A BUSINESS ROUNDTABLE FOR APPALACHIAN OHIO, AND 2) THE FORMATION OF A REGIONAL ECONOMIC DEVELOPMENT ORGANIZATION AS A RESULT OF THE FOUNDATION'S WORK, THE OHIO APPALACHIAN BUSINESS COUNCIL (OABC) HAS FORMED AS A NETWORK OF BUSINESS LEADERS ADVANCING THE REGION'S PROSPERITY FURTHER, THE FOUNDATION AND OABC HAVE TEAMED TO ESTABLISH THE APPALACHIAN PARTNERSHIP FOR ECONOMIC GROWTH (APEG), A NEW REGIONAL ECONOMIC DEVELOPMENT ORGANIZATION BRINGING PRIVATE SECTOR AND ECONOMIC DEVELOPMENT LEADERS TOGETHER TO ADVANCE THE REGION'S ECONOMY THE CREATION OF THESE TWO NEW ORGANIZATIONS WILL RESULT IN MANY (CONTINUED ON SCH O PAGE 2) NEW OPPORTUNITIES AND IMPROVE QUALITY OF LIFE FOR THE CITIZENS OF APPALACHIAN OHIO

(Code) (Expenses $ 46,780 including grants of $) (Revenue $)

GRANTS TO FUND ENTREPRENEURIAL PROGRAMS AND COMMUNITY IMPROVEMENT PROJECTS

4d Other program services (Describe in Schedule O)

(Expenses $ 46,780 including grants of $) (Revenue $)

4e **Total program service expenses** ▶$ 807,514

Part IV **Checklist of Required Schedules**

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
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*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6	Yes	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
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, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
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.*	11b		No
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.*	11c		No
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.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
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.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
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*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III and IV*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
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*	21	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
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 owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33	Yes	
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*	34		No
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a		No
b	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*	35b		No
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*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V . . . . ☑

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	0			
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	9			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?			4a		No
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					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		No
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		No
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		No
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state			13a		
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the aggregate amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
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 lines 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

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 11			
b	Enter the number of voting members included in line 1a, above, who are independent	1b 11			
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		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Did the organization have members or stockholders?		6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ OH

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

CARA DINGUS BROOK CEO
35 PUBLIC SQUARE
P O BOX 456
NELSONVILLE, OH 45764
(740) 753-1111

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, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, 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, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MIKE WORKMAN CHAIR	1 00	X		X				0	0	0
(2) JOY PADGETT VICE CHAIR	1 00	X		X				0	0	0
(3) MIKE CAREY INTERIM TREA	1 00	X		X				0	0	0
(4) BELINDA JONES SECRETARY	1 00	X		X				0	0	0
(5) TJ CONGER TRUSTEE	1 00	X						0	0	0
(6) RON CREMEANS TRUSTEE	1 00	X						0	0	0
(7) MATT ELLI TRUSTEE	1 00	X						0	0	0
(8) BARBARA HANSEN TRUSTEE	1 00	X						0	0	0
(9) GORDON LITT TRUSTEE	1 00	X						0	0	0
(10) JENNIFER SIMON TRUSTEE	1 00	X						0	0	0
(11) B J SMITH TRUSTEE	1 00	X						0	0	0
(12) MARIANNE CAMPBELL EMERITI	1 00	X						0	0	0
(13) ROBERT MCLAUGHLIN EMERITI	1 00	X						0	0	0
(14) RON STRICKMAKER EMERITI	1 00	X						0	0	0
(15) CARA DINGUS BROOK PRESIDENT/CE	50 00			X				90,908	0	26,250

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: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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

		(D)	(E)	(F)
1b	**Sub-Total** . . . . ►			
c	**Total from continuation sheets to Part VII, Section A** . . . . ►			
d	**Total (add lines 1b and 1c)** . . . . ►	90,908		26,250

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

			Yes	No
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*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**		No
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*	**5**		No

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . .	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations . . .	1d				
	e Government grants (contributions)	1e 121,545				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,378,294				
	g Noncash contributions included in lines 1a-1f $ 160,000					
	h **Total.** Add lines 1a-1f . . . . ▶		1,499,839			
Program Service Revenue		Business Code				
	2a OTHER FEES		71,101	71,101		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . ▶		71,101			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶		175,454			175,454
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . ▶					
		(i) Real / (ii) Personal				
	6a Gross rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) . . . . ▶					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	(i) 930,074				
	b Less cost or other basis and sales expenses	(i) 908,872				
	c Gain or (loss)	(i) 21,202				
	d Net gain or (loss) . . . . ▶		21,202			21,202
	8a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c) See Part IV, line 18 . . .	a				
	b Less direct expenses . . .	b				
	c Net income or (loss) from fundraising events . . ▶					
	9a Gross income from gaming activities See Part IV, line 19 . . .	a				
	b Less direct expenses . . .	b				
	c Net income or (loss) from gaming activities . . . ▶					
	10a Gross sales of inventory, less returns and allowances .	a				
	b Less cost of goods sold . .	b				
	c Net income or (loss) from sales of inventory . . ▶					
	Miscellaneous Revenue	Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d . . . . . . ▶					
	12 **Total revenue.** See Instructions . . . ▶		1,767,596	71,101		196,656

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)
Check if Schedule O contains a response to any question in this Part IX . . . .

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	75,110	75,110		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	322,995	322,995		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	93,560	46,780	28,068	18,712
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	266,378	159,018	55,485	51,875
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	59,173	45,732	8,321	5,120
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	10,880		10,880	
d Lobbying				
e Professional fundraising *See Part IV, line 17* . .				
f Investment management fees	12,767	2,681	10,086	
g Other	23,192	4,987	18,205	
12 Advertising and promotion	25,011	22,526	2,485	
13 Office expenses	28,395	16,358	12,037	
14 Information technology				
15 Royalties . .				
16 Occupancy	20,331		20,331	
17 Travel	18,052	10,025	2,693	5,334
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	12,001		12,001	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	10,187		10,187	
23 Insurance	6,079		6,079	
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 SUB-CONTRACTS	95,254	95,254		
b ADMINISTRATIVE	18,110		18,110	
c COMMUNICATION	5,499	2,855	2,644	
d DUES AND SUBSCRIPTIONS	4,336		4,336	
e				
f All other expenses	8,306	3,193	5,113	
25 **Total functional expenses.** Add lines 1 through 24f	1,115,616	807,514	227,061	81,041
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				

Part X Balance Sheet

					(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing				1	
	2	Savings and temporary cash investments			1,243,184	2	1,277,229
	3	Pledges and grants receivable, net			848,236	3	286,611
	4	Accounts receivable, net				4	117,442
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				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	247,741			
	b	Less accumulated depreciation	10b	60,794	20,160	10c	186,947
	11	Investments—publicly traded securities			6,488,470	11	8,090,687
	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			2,796	15	3,460
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)			8,602,846	16	9,962,376
Liabilities	17	Accounts payable and accrued expenses			4,573	17	8,988
	18	Grants payable				18	12,863
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			552,249	25	1,466,089
	26	**Total liabilities.** Add lines 17 through 25			556,822	26	1,487,940
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**					
	27	Unrestricted net assets			4,026,450	27	4,169,268
	28	Temporarily restricted net assets			381,335	28	610,660
	29	Permanently restricted net assets			3,638,239	29	3,694,508
		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			8,046,024	33	8,474,436
	34	Total liabilities and net assets/fund balances			8,602,846	34	9,962,376

Part XI Reconcilliation 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	1,767,596
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,115,616
3	Revenue less expenses Subtract line 2 from line 1	3	651,980
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	8,046,024
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-223,568
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	8,474,436

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 ☐ 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? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . .	3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
THE FOUNDATION FOR APPALACHIAN OHIO

Employer identification number
31-1620483

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

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

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

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

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

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

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

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

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

		Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

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

Part II **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I 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)** 2007	**(b)** 2008	**(c)** 2009	**(d)** 2010	**(e)** 2011	**(f)** Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	1,065,043	2,465,977	765,147	1,350,761	1,499,839	7,146,767
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	1,065,043	2,465,977	765,147	1,350,761	1,499,839	7,146,767
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)						1,952,087
6 **Public Support.** Subtract line 5 from line 4						5,194,680

Section B. Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2007	**(b)** 2008	**(c)** 2009	**(d)** 2010	**(e)** 2011	**(f)** Total
7 Amounts from line 4	1,065,043	2,465,977	765,147	1,350,761	1,499,839	7,146,767
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	141,342	129,044	136,020	52,882	175,454	634,742
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 **Total support** (Add lines 7 through 10)						7,781,509

12 Gross receipts from related activities, etc (See instructions) **12** 71,101

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

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f)) **14** 66 760 %

15 Public Support Percentage for 2010 Schedule A, Part II, line 14 **15** 66 830 %

16a **33 1/3% support test—2011.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☑

b **33 1/3% support test—2010.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

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

Part III **Support Schedule for Organizations Described in IRC 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)** 2007	**(b)** 2008	**(c)** 2009	**(d)** 2010	**(e)** 2011	**(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)** 2007	**(b)** 2008	**(c)** 2009	**(d)** 2010	**(e)** 2011	**(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 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	**15**	
16 Public support percentage from 2010 Schedule A, Part III, line 15	**16**	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2011** (line 10c column (f) divided by line 13 column (f))	**17**	
18 Investment income percentage from **2010** Schedule A, Part III, line 17	**18**	

19a **33 1/3% support tests—2011.** 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—2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

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

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

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, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
THE FOUNDATION FOR APPALACHIAN OHIO

Employer identification number
31-1620483

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	23	101
2	Aggregate contributions to (during year)	326,535	1,173,304
3	Aggregate grants from (during year)	91,118	320,995
4	Aggregate value at end of year	1,411,418	7,063,019

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☑ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☑ Yes ☐ No

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

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

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	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 170(h)(4)(B)(ii)? ☐ Yes ☑ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ______________

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

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

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

b Assets included in Form 990, Part X ▶ $ ______________

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other

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

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

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

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

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☑ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	5,147,216	4,900,357	4,619,102		
b Contributions	100,674	68,314	207,287		
c Investment earnings or losses	1,074	198,620	208,383		
d Grants or scholarships	58,700		66,800		
e Other expenditures for facilities and programs					
f Administrative expenses	116,349	20,075	67,615		
g End of year balance	5,073,915	5,147,216	4,900,357		

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

a Board designated or quasi-endowment ▶ 17 130 %

b Permanent endowment ▶ 71 930 %

c Term endowment ▶ 10 940 %

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

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		No

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		11,200		11,200
b Buildings		148,800	2,862	145,938
c Leasehold improvements				
d Equipment		87,741	57,932	29,809
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				186,947

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
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) should 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
Total. *(Column (b) should 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
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

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

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
AGENCY FUNDS	1,451,956
ACCRUED BENEFITS	14,133
PAYROLL WITHHOLDING	
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	1,466,089

2. Fin 48 (ASC 740) 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 (ASC740)

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,767,596
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,115,616
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	651,980
4	Net unrealized gains (losses) on investments	4	-223,568
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 - 8	9	-223,568
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	428,412

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	1,677,166
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	-223,568		
b	Donated services and use of facilities	2b	133,138		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	-90,430
3	Subtract line **2e** from line **1**			3	1,767,596
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 should equal Form 990, Part I, line 12)			5	1,767,596

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

1	Total expenses and losses per audited financial statements			1	1,248,754
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	133,138		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	133,138
3	Subtract line **2e** from line **1**			3	1,115,616
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 should equal Form 990, Part I, line 18)			5	1,115,616

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

Identifier	Return Reference	Explanation
INTENDED USES FOR ENDOWMENT FUNDS	SCHEDULE D, PAGE 2, PART V, LINE 4	ENDOWMENT FUNDS ARE INTENDED TO PROVIDE A PREDICTABLE STREAM OF FUNDING TO PROGRAMS SUPPORTED BY THE ENDOWED FUNDS, WHILE SEEKING TO MAINTAIN THE PURCHASING POWER OF THE ENDOWED FUNDS ENDOWED FUNDS INCLUDE THOSE ASSETS OF DONOR-RESTRICTED FUNDS THAT FAO MUST HOLD IN PERPETUITY
LIABILITY UNDER FIN 48 FOOTNOTE	SCHEDULE D, PAGE 3, PART X	ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE PLAN MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE ORGANIZATION AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE ORGANIZATION HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD BE SUSTAINED UPON EXAMINATION BY THE INTERNAL REVENUE SERVICE THE ORGANIZATION'S MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE PLAN, AND HAS CONCLUDED THAT AS OF DECEMBER 31, 2011, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY (OR ASSET) OR DISCLOSURE IN THE FINANCIAL STATEMENTS THE PLAN IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS, HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS THE ORGANIZATION'S MANAGEMENT BELIEVES IT IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR YEARS AND PERIODS PRIOR TO 2008

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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

2011

Open to Public Inspection

Name of the organization
THE FOUNDATION FOR APPALACHIAN OHIO

Employer identification number
31-1620483

Part I General Information on Grants and Assistance

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

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

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

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
(1) OHIO UNIVERSITY FOUNDATION OHIO UNIVERSITY FOUNDATION240 HDL CENTER 240 HDL CENTER ATHENS,OH 45701	31-6402269	501	25,000				SCHOLARSHIP SUPPORT
(2) FIRST FIRST2616 N BROAD ST 2616 N BROAD STREET COLMAR,PA 18915	94-2738019	501	20,000				SCHOLARSHIP SUPPORT
(3) SOUTHERN OHIO COLLEGIATE BASEBALL SOUTHERN OHIO COLLEGIATE BASEBALL C OU BLDG 20THE RIDGES OU BLDG20 THE RIDGES ATHENS,OH 45701	20-2088117	501	7,750				LOCAL ATHLETICS SUP
(4) ZANESVILLE THURSDAY MUSIC CLUB ZANESVILLE THUSDAY MUSIC CLUB462 MILITARY RD 462 MILITARY RD ZANESVILLE,OH 43701	31-0898519	501	6,000				PROGRAM SUPPORT
(5) ROLLING HILLS LOCAL SCHOOL DISTRICT 60851 SOUTHGATE RD 60851 SOUTHGATE RD 60851 SOUTHGATE RD CAMBRIDGE,OH 43725	31-6014835	GOV	11,360				PROGRAM SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 5

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

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

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of non-cash assistance
(1) GRANTS	242	262,545			
(2) SCHOLARSHIPS	42	60,450			

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

Identifier	Return Reference	Explanation
PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS INSIDE THE UNITED STATES	SCHEDULE I, PAGE 1, PART I, LINE 2	SEE DUE DILLIGENCE POLICIES AND PROCEDURES ATTACHMENT

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
THE FOUNDATION FOR APPALACHIAN OHIO

Employer identification number
31-1620483

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
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	X	1	160,000	APPRAISED VALUE
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**

		Yes	No
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?	30a		No
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?	31	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	32a		No
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			

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.

Identifier	Return Reference	Explanation

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SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
THE FOUNDATION FOR APPALACHIAN OHIO

Employer identification number
31-1620483

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - ORGANIZATION'S MISSION	FAO IS A REGIONAL COMMUNITY FOUNDATION SERVING TO ENRICH QUALITY OF LIFE IN 32 COUNTIES OF APPALACHIAN OHIO THROUGH FAO, CITIZENS WORK REGIONALLY TO ATTRACT AND MAXIMIZE INVESTMENTS, LEVERAGE ECONOMIES OF SCALE AND ACCESS RESOURCES NOT OTHERWISE AVAILABLE IN THEIR COMMUNITIES FAO STRATEGICALLY MOBILIZES RESOURCES TO CREATE GROUNDBREAKING ACCESS TO OPPORTUNITIES AND QUALITY OF LIFE IMPROVEMENTS THE FOUNDATION'S "I'M A CHILD OF APPALACHIA" NETWORK (ICAN) EXEMPLIFIES THIS APPROACH BY POOLING RESOURCES FROM INDIVIDUALS COMMITTED TO SUPPORTING THE EDUCATIONAL, COMMUNITY AND REGIONAL INITIATIVES NEEDED TO ENSURE A VIBRANT APPALACHIAN OHIO AS A RESULT OF ICAN MEMBERS, RESOURCES HAVE BEEN LEVERAGED TO PROVIDE OVER 750,000 IN EDUCATIONAL OPPORTUNITIES - 861 AWARDS, SCHOLARSHIPS, AND MINI-GRANTS ACROSS THE REGION'S 32 COUNTIES FAO UNDERSTANDS NONE OF US ARE AS SMART OR AS STRONG AS ALL OF US WORKING TOGETHER AS SUCH, FAO IS PARTNERING WITH AND CONVENING A VARIETY OF INDIVIDUALS, BUSINESSES, NONPROFITS AND EDUCATIONAL INSTITUTIONS TO ADVANCE THE REGION, WHILE MOBILIZING FINANCIAL INVESTMENTS TO ENSURE PERMANENT PHILANTHROPIC RESOURCES FOR ENHANCED QUALITY OF LIFE. BY PROVIDING REGIONAL LEADERSHIP AND CONVENING SUPPORT, FAO IS ENSURING THAT APPALACHIAN OHIO CREATES BOTH NEAR-TERM AND PERMANENT RESOURCES TO HELP TODAY'S COMMUNITIES SUCCEED, WHILE ENSURING THE REGION BUILDS VITAL CAPACITY AND NECESSARY STABILITY TO LEVERAGE FUTURE SUCCESS
ADDITIONAL INFORMATION	FORM 990	IN 2011,THE ORGANIZATION CHANGED ACCOUNTING YEARS FROM SEPTEMBER 30, 2010 TO DECEMBER 31, 2010 TO COINCIDE WITH ITS NATURAL OPERATION YEAR END THREE MONTHS FINANCIAL INFORMATION WAS USED IN PREPARING THE DECEMBER 31, 2010 FORM 990 THE ORGANIZATION RESTATED AGENCY ACCOUNTS PREVIOUSLY RECORDED AS PERMANENTLY RESTRICTED ACCOUNTS TO FOLLOW THE BEST PRACTICE AND STANDARDS OF THE COMMUNITY FOUNDATION FIELD THIS RESTATEMENT IS REFLECTED IN THE BEGINNING OF YEAR BALANCE SHEET THE EFFECT WAS TO INCREASE OTHER LIABILITIES BY 550,595 AND REDUCE PERMANENTLY RESTRICTED NET ASSETS BY (550,595)
EXPLANATION ON VOLUNTEERS AND TYPES OF SERVICES OR BENEFITS	FORM 990, PAGE 1, PART I, LINE 6	VOLUNTEERS JUDGE I'M A CHILD OF APPALACHIA WRITING CONTEST ENTRIES, SUPPORT OUR ANNUAL CHILD OF APPALACHIA EVENT, AND REVIEW SCHOLARSHIP AND GRANT REQUESTS
THIRD ACCOMPLISHMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4C	NEW OPPORTUNITIES AND IMPROVE QUALITY OF LIFE FOR THE CITIZENS OF APPALACHIAN OHIO
ALL OTHER ACCOMPLISHMENT DESCRIPTION	FORM 990, PAGE 2, PART III, LINE 4D	GRANTS TO FUND ENTREPRENEURIAL PROGRAMS AND COMMUNITY IMPROVEMENT PROJECTS
EXPLANATION FOR WHY FORM 990-T NOT FILED	FORM 990, PAGE 5, PART V, LINE 3B	FORM 990-T WAS NOT FILED DUE TO THE ORGANIZATION NOT QUALIFYING FOR THE CREDIT FOR SMALL EMPLOYER HEALTH INSURANCE PREMIUMS
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11B	THE CHIEF EXECUTIVE OFFICER REVIEWS THE FORM 990 OBSERVING THAT ALLOCATIONS AMONG EXPENSE AND REVENUE ACCOUNTS ARE REASONABLE. OTHER INFORMATION REGARDING THE ORGANIZATION'S EXEMPT PURPOSES ARE REVIEWED FOR ACCURACY ANY CHANGES ARE MADE AND REVIEWED WITH THE BOARD OF DIRECTORS
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	BOARD MEMBERS AND EMPLOYEES HAVE TO COMPLETE A CONFLICT OF INTEREST QUESTIONNAIRE ANNUALLY
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	COMPARABLE INDEPENDENT DATA IS REVIEWED TO HELP DETERMINE COMPENSATION RANGES AND AS OUTLINED IN FAO'S COMPENSATION POLICY
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 19	GOVERNING DOCUMENTS ARE OPEN TO PUBLIC INSPECTION UPON REQUEST AND INCLUDED WITH ALL NEW FUND AGREEMENTS
OTHER CHANGES IN NET ASSETS EXPLANATION	FORM 990, PART XI, LINE 5	UNREALIZED DEPRECIATION IN NET ASSETS DURING THE YEAR (223,567)

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
THE FOUNDATION FOR APPALACHIAN OHIO

Employer identification number
31-1620483

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

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) FAO HOLDINGS LTD FAO HOLDINGS LTD 35 PUBLIC SQUARE 35 PUBLIC SQUARE NELSONVILLE, OH 45764 31-1620483	REAL EST	OH		160,000	FAO

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

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

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

		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	1a		
b Gift, grant, or capital contribution to related organization(s)	1b		
c Gift, grant, or capital contribution from related organization(s)	1c		
d Loans or loan guarantees to or for related organization(s)	1d		
e Loans or loan guarantees by related organization(s)	1e		
f Sale of assets to related organization(s)	1f		
g Purchase of assets from related organization(s)	1g		
h Exchange of assets with related organization(s)	1h		
i Lease of facilities, equipment, or other assets to related organization(s)	1i		
j Lease of facilities, equipment, or other assets from related organization(s)	1j		
k Performance of services or membership or fundraising solicitations for related organization(s)	1k		
l Performance of services or membership or fundraising solicitations by related organization(s)	1l		
m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1m		
n Sharing of paid employees with related organization(s)	1n		
o Reimbursement paid to related organization(s) for expenses	1o		
p Reimbursement paid by related organization(s) for expenses	1p		
q Other transfer of cash or property to related organization(s)	1q		
r Other transfer of cash or property from related organization(s)	1r		

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

	(a) Name of other organization	**(b)** Transaction type(a-r)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

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

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493320000242

Form **4562**

Depreciation and Amortization

(Including Information on Listed Property)

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

Department of the Treasury
Internal Revenue Service (99)

OMB No 1545-0172

2011

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
THE FOUNDATION FOR APPALACHIAN OHIO	INDIRECT DEPRECIATION	31-1620483

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2010 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 2012 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 instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	10,187

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 2011	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶☐		

Section B—Assets Placed in Service During 2011 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 2011 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	10,187
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	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? Yes No | **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions)					
43 Amortization of costs that began before your 2011 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

The Foundatıon for Appalachıan Ohıo
Security Sales 2011

Item	Date				Shares	Total Sale	Investments at Tax Cost	Realized gain (loss)
	01/18/11	Sold	73 372	Shares of Aston FDS Tamro S Cap I	73 372	1,620 05	(971 79)	648 26
	01/18/11	Sold	385 813	Shares of Goldman Sachs Trust	385 813	2,843 44	(2,801 00)	42 44
	01/18/11	Sold	263 468	Shares of JPMorgan TR I	263 468	3,264 37	(2,466 76)	797 61
	01/18/11	Sold	173 253	Shares of JPMorgan TR I	173 253	1,587 00	(1,235 30)	351 70
	01/18/11	Sold	30 078	Shares of JPMorgan Asıa Equıty Fund 30	30 078	1,152 00	(1,213 35)	(61 35)
	01/18/11	Sold	161 520	Shares of JPM Hıgh Yıeld Bond Fund	161 25	1,339 00	(1,340 97)	(1 97)
	01/18/11	Sold	103 511	Shares of JPMorgan Intrepıd Long Short Fund	103 511	1,526 79	(1,415 00)	111 79
	01/18/11	Sold	68 473	Shares of JPMorgan Market Expansıon Index Fund	68 473	758 00	(450 55)	307 45
	01/18/11	Sold	92 645	Shares of JPM Research Market Neutral	92 645	1,440 63	(1,447 12)	(6 49)
	01/18/11	Sold	108 106	Shares of JPM Short Duratıon Bond Fund	108 106	1,187 00	(1,167 80)	19 20
	01/18/11	Sold	141 772	Shares of Vanguard Fıxed Income Secs F	141 772	1,409 21	(1,228 14)	181 07
	01/28/11	Sold	832 000	Shares of Hartford Mıd Cap FD I	832	18,969 60	(16,248 96)	2,720 64
	01/28/11	Sold	367 000	Shares of Hartford Mıd Cap FD I	367	8,367 60	(7,167 51)	1,200 09
	01/28/11	Sold	0 375	Shares of Ishares TR S&P Small Cap 600	0 375	27 31	(23 93)	3 38
	01/28/11	Sold	0 510	Shares of Ishares S&P Small Cap 600 Growth	0 510	37 54	(32 82)	4 72
	01/28/11	Sold	0 512	Shares of Ishares S&) Mıdcap 400 Growth	0 512	52 03	(45 40)	6 63
	01/28/11	Sold	0 481	Shares of Ishares S&P 500 Index Fund	0 481	60 74	(56 49)	4 25
	02/09/11	Sold	125 000	Shares of Davıs New York Venture Fund Y	125	4,456 25	(2,571 10)	1,885 15
	02/10/11	Sold	607 705	Shares of Aberdeen Asıa Pacıfic Ex Japan	607 705	7,256 00	(6,199 91)	1,056 09
	02/10/11	Sold	73 718	Shares of Hıghbrıdge Dynamıc Comm STRG	73 718	1,481 00	(1,103 71)	377 29
	02/10/11	Sold	507 595	Shares of Matthews Pacıfic Tıger FD	507 595	11,243 23	(6,786 54)	4,456 69
	02/17/11	Sold	25 245	Shares of JPM Asıa Equıty FD - SEL Fund 1134	25 245	902 00	(1,018 39)	(116 39)
	02/17/11	Sold	169 659	Shares of T Rowe Prıce Internatıonal Funds Inc	169 659	3,081 00	(2,128 57)	952 43
	02/17/11	Sold	114 934	Shares of Threadneedle Asıa Pacıfic Fund R5	114 934	1,563 10	(1,304 81)	258 29
	02/17/11	Sold	325 207	Shares of Artısan Intl Value Fund - INV	325 207	9,148 07	(7,395 21)	1,752 86
	02/17/11	Sold	532 942	Shares of JPM Asıa Equıty FD - SEL	532 942	19,042 00	(20,690 66)	(1,648 66)
	02/17/11	Sold	486 490	Shares of Matthews Pacıfic Tıger FD	486 49	10,659 00	(7,598 18)	3,060 82
	02/17/11	Sold	139 618	Shares of Artısan Intl Value Fund - INV	139 618	3,927 45	(3,172 12)	755 33
	02/17/11	Sold	242 709	Shares of JPM Asıa Equıty FD - SEL	242 709	8,672 00	(9,427 28)	(755 28)
	02/17/11	Sold	324 099	Shares of Matthews Pacıfic Tıger FD	324 099	7,101 00	(5,592 80)	1,508 20
	02/23/11	Sold	24 000	Shares of Ishares MSCI All Country Asıa	24	1,464 83	(970 20)	494 63
	03/03/11	Sold	111 590	Shares of Eagle SER	111 59	3,197 05	(2,003 04)	1,194 01
	03/18/11	Sold	10000 000	Shares of Call Bond	10000	10,000 00	(10,003 57)	(3 57)
	04/01/11	Sold	0 717	Shares of State Street Corp	0 717	32 27	(29 81)	2 46
	04/12/11	Sold	684 428	Shares of JPM US Equıty FD - Sel	684 428	7,296 00	(6,484 94)	811 06
	04/14/11	Sold	266 000	Shares of SPDR S&P ETF Trust	266	35,422 27	(29,107 49)	6,314 78
	04/14/11	Sold	921 072	Shares of Goldman Sachs Trust	921 072	6,852 78	(6,631 72)	221 06
	04/14/11	Sold	114 000	Shares of SPDR S&P ETF Trust	114	15,180 98	(12,473 95)	2,707 03
	04/18/11	Sold	2144 018	Shares of Goldman Sachs Trust	2144 018	15,951 49	(15,436 93)	514 56
	04/25/11	Sold	26 000	Shares of Ishares Barclays Tıps Bond Fund	26	2,865 49	(2,478 97)	386 52
	04/26/11	Sold	218 212	Shares of Arbıtrage Funds- I CL I	218 212	2,830 21	(2,859 24)	(29 03)
	04/26/11	Sold	172 857	Shares of JPM Hıgh Yıeld FD - Sel	172 857	1,452 00	(1,434 71)	17 29
	04/26/11	Sold	663 330	Shares of JPM Short Duratıon Bond FD - Sel	663 33	7,290 00	(7,134 76)	155 24

The Foundation for Appalachian Ohio
Security Sales 2011

Item	Date					Shares	Total Sale	Investments at Tax Cost	Realized gain (loss)
	04/28/11	Sold	27 000	Shares of	SPDR S&P ETF Trust	27	3,604 40	(2,950 06)	654 34
	05/09/11	Sold	723 333	Shares of	JPM High Yield FD - Sel	723 333	6,076 00	(6,031 97)	44 03
	05/09/11	Sold	829 797	Shares of	JPM Research Market Neutral FD - Sel	829 797	12,662 70	(12,830 80)	(168 10)
	05/09/11	Sold	2677 909	Shares of	JPM Short Duration Bond FD - Sel	2677 909	29,457 00	(29,411 93)	45 07
	05/09/11	Sold	885 952	Shares of	JPM US Equity FD - Sel	885 952	9,559 42	(6,118 97)	3,440 45
	05/12/11	Sold	556 579	Shares of	Arbitrage Funds- I CL I	556 579	7,191 00	(7,302 32)	(111 32)
	05/12/11	Sold	637 455	Shares of	JPM High Yield FD - Sel	637 455	5,361 00	(5,114 13)	246 87
	05/12/11	Sold	713 424	Shares of	JPM Research Market Neutral FD - Sel	713 424	10,872 58	(11,114 19)	(241 61)
	05/12/11	Sold	1865 091	Shares of	JPM Short Duration Bond FD - Sel	1865 091	20,516 00	(20,550 92)	(34 92)
	05/12/11	Sold	2119 770	Shares of	Vanguard Fixed Income Secs F	2119 77	21,218 90	(18,400 69)	2,818 21
	05/12/11	Sold	228 870	Shares of	Arbitrage Funds- I CL I	228 87	2,957 00	(3,002 78)	(45 78)
	05/12/11	Sold	330 916	Shares of	JPM High Yield FD - Sel	330 916	2,783 00	(2,771 75)	11 25
	05/12/11	Sold	345 575	Shares of	JPM Research Market Neutral FD - Sel	345 575	5,266 56	(5,383 58)	(117 02)
	05/12/11	Sold	805 000	Shares of	JPM Short Duration Bond FD - Sel	805	8,855 00	(8,870 86)	(15 86)
	05/12/11	Sold	907 618	Shares of	Vanguard Fixed Income Secs F	907 618	9,085 26	(7,843 30)	1,241 96
	05/23/11	Sold	114 272	Shares of	Eaton Vance Mut Fds TR Global Macro	114 272	1,169 00	(1,188 43)	(19 43)
	05/23/11	Sold	980 928	Shares of	Arbitrage Funds- I CL I	980 928	12,683 40	(12,829 46)	(146 06)
	05/23/11	Sold	1251 527	Shares of	JPM Treas & Agency FD - Sel	1251 527	12,290 00	(12,637 68)	(347 68)
	05/23/11	Sold	262 463	Shares of	Eaton Vance Mut FDS TR Global Macro	262 463	2,685 00	(2,729 61)	(44 61)
	05/23/11	Sold	675 136	Shares of	JPM Short Duration Bond FD - Sel	675 136	7,440 00	(7,357 14)	82 86
	07/11/11	Sold	928 505	Shares of	Vanguard Short Term Inv Grade Bond	928 505	10,000 00	(9,926 02)	73 98
	07/13/11	Sold	115 000	Shares of	Ishares Barclays Tips Bond Fund	115	12,901 60	(11,958 64)	942 96
	07/13/11	Sold	488 000	Shares of	Ishares Barclays Tips Bond Fund	488	54,747 67	(50,817 66)	3,930 01
	07/13/11	Sold	94 000	Shares of	Ishares Barclays Tips Bond Fund	94	10,545 66	(9,075 04)	1,470 62
	07/15/11	Sold	377 000	Shares of	Ishares S&P Midcap 400 Index Fund	377	36,663 27	(35,730 29)	932 98
	07/15/11	Sold	1060 135	Shares of	JPM US Real Estate FD	1060 135	18,181 32	(15,916 76)	2,264 56
	07/15/11	Sold	736 000	Shares of	Vanguard MSCI Emerging Markets ETF	736	35,067 67	(35,186 69)	(119 02)
	07/15/11	Sold	667 000	Shares of	Vanguard MSCI Europr ETF	667	33,829 86	(36,011 52)	(2,181 66)
	07/15/11	Sold	78 000	Shares of	Ishares S&P Midcap 400 Index Fund	78	7,585 50	(7,139 93)	445 57
	07/15/11	Sold	264 885	Shares of	JPM US Real Estate FD	264 885	4,542 78	(3,600 05)	942 73
	07/15/11	Sold	147 000	Shares of	Vanguard MSCI Emerging Markets ETF	147	7,004 01	(6,906 93)	97 08
	07/15/11	Sold	133 000	Shares of	Vanguard MSCI Europr ETF	133	6,745 68	(7,223 66)	(477 98)
	07/18/11	Sold	17 000	Shares of	Ishares S&P Midcap 400 Index Fund	17	1,635 84	(1,574 36)	61 48
	07/18/11	Sold	203 643	Shares of	JPM US Real Estate FD	203 643	3,466 00	(3,284 26)	181 74
	07/18/11	Sold	58 000	Shares of	Vanguard MSCI Emerging Markets ETF	58	2,731 36	(2,721 69)	9 67
	07/18/11	Sold	57 000	Shares of	Vanguard MSCI Europr ETF	57	2,832 24	(3,108 33)	(276 09)
	07/18/11	Sold	68 000	Shares of	Ishares S&P Midcap 400 Index Fund	68	6,543 36	(4,624 07)	1,919 29
	07/18/11	Sold	117 000	Shares of	Vanguard MSCI Europr ETF	117	5,813 54	(6,342 83)	(529 29)
	08/12/11	Sold	770 716	Shares of	JPM Short Duration Bond FD - Sel	770 716	8,501 00	(8,446 55)	54 45
	08/12/11	Sold	2189 665	Shares of	JPM Short Duration Bond FD - Sel	2189 665	24,152 00	(24,130 11)	21 89
	08/12/11	Sold	469 900	Shares of	JPM Short Duration Bond FD - Sel	469 9	5,183 00	(5,117 21)	65 79
	08/15/11	Sold	47 507	Shares of	JPM Short Duration Bond FD - Sel	47 507	524 00	(509 27)	14 73
	09/30/11	Sold	5 699	Shares of	Federated Total Return BD FD	5 699	64 86	(63 83)	1 03

The Foundatıon for Appalachıan Ohıo

Security Sales 2011

Item	Date					Shares	Total Sale	Investments at Tax Cost	Realized gain (loss)
	09/30/11	Sold	5 247	Shares of	Wesmark Growth Fund	5 247	58 35	(71 78)	(13 43)
	09/30/11	Sold	11 161	Shares of	Wesmark Balanced Fund	11 161	109 38	(116 74)	(7 36)
	09/30/11	Sold	31 151	Shares of	Wesmark Government Bond Fund	31 151	322 10	(315 56)	6 54
	09/30/11	Sold	25 857	Shares of	Wesmark Small Company Growth Fund	25 857	235 04	(300 46)	(65 42)
	09/30/11	Sold	0 550	Shares of	Artısan Mıd Cap Fund	0 55	17 12	(18 00)	(0 88)
	09/30/11	Sold	1 101	Shares of	Brown Advısory Growth Equıty FD	1 101	12 58	(13 43)	(0 85)
	09/30/11	Sold	1 750	Shares of	Federated Total Return BD FD	1 75	19 92	(20 02)	(0 10)
	09/30/11	Sold	18 570	Shares of	Wesmark Growth Fund	18 57	206 50	(219 50)	(13 00)
	09/30/11	Sold	9 766	Shares of	Wesmark Balanced Fund	9 766	95 71	(97 95)	(2 24)
	09/30/11	Sold	11 671	Shares of	Wesmark Government Bond Fund	11 671	120 68	(120 45)	0 23
	09/30/11	Sold	17 220	Shares of	Wesmark Small Company Growth Fund	17 22	156 53	(168 07)	(11 54)
	10/25/11	Sold	2841 274	Shares of	Artıo Internatıonal Equıty II	2841 274	29,378 77	(31,629 50)	(2,250 73)
	10/25/11	Sold	1451 924	Shares of	Hartford Capıtal Apprecıatıon Fund	1451 924	43,761 00	(49,220 24)	(5,459 24)
	10/25/11	Sold	571 615	Shares of	Artıo Internatıonal Equıty II	571 615	5,910 50	(4,264 25)	1,646 25
	10/25/11	Sold	214 632	Shares of	Hartford Capıtal Apprecıatıon Fund	214 632	6,469 00	(6,277 99)	191 01
	10/26/11	Sold	219 866	Shares of	Artıo Internatıonal Equıty II	219 866	2,302 00	(2,634 00)	(332 00)
	10/26/11	Sold	15 000	Shares of	Ishares S&P Mıdcap 400 Index Fund	15	1,308 36	(1,208 52)	99 84
	10/26/11	Sold	29 000	Shares of	Vanguard MSCI Emergıng Markets ETF	29	1,184 96	(1,360 85)	(175 89)
	10/26/11	Sold	86 536	Shares of	Vıctory Portfolıos Dıvrs Stk	86 536	1,234 00	(1,388 04)	(154 04)
	10/26/11	Sold	2138 800	Shares of	Mannıng & Napıer Fund Inc World Opp	2138 8	16,532 92	(17,378 38)	(845 46)
	11/28/11	Sold	264 040	Shares of	Artıo Internatıonal Equıty II	264 04	2,566 47	(2,162 02)	404 45
	11/28/11	Sold	107 473	Shares of	John Hancock II	107 473	978 00	(1,253 14)	(275 14)
	11/28/11	Sold	2143 750	Shares of	JPM Intl Value FD	2143 75	24,010 00	(35,521 14)	(11,511 14)
	11/28/11	Sold	588 329	Shares of	JPM EM Mkts Equıty FD	588 329	11,796 00	(14,102 25)	(2,306 25)
	11/28/11	Sold	432 857	Shares of	JPM Intl Value FD	432 857	4,848 00	(7,885 34)	(3,037 34)
	11/28/11	Sold	126 085	Shares of	JPM EM Mkts Equıty FD	126 085	2,528 00	(3,022 26)	(494 26)
	11/30/11	Sold	770 707	Shares of	JPM Intl Value FD	770 707	9,156 00	(9,982 61)	(826 61)
	11/30/11	Sold	107 000	Shares of	Vanguard MSCI Emergıng Markets ETF	107	4,303 98	(5,116 60)	(812 62)
	12/01/11	Sold	206 000	Shares of	Vanguard MSCI Emergıng Markets ETF	206	7,928 81	(9,848 45)	(1,919 64)
	12/01/11	Sold	81 000	Shares of	Vanguard MSCI Emergıng Markets ETF	81	3,122 94	(3,792 45)	(669 51)
	12/01/11	Sold	45 000	Shares of	Vanguard MSCI Emergıng Markets ETF	45	1,732 02	(2,074 77)	(342 75)
	12/01/11	Sold	17 000	Shares of	Vanguard MSCI Emergıng Markets ETF	17	655 43	(783 80)	(128 37)
	12/13/11	Sold	10000 000	Shares of	Call Bond	10000	10,000 00	(10,000 00)	-
	12/31/11	Sold	63 000	Shares of	Davıs New York Venture Fund Y	63	$2,007 81	(1,295 84)	711 97
TOTALS through December 31, 2011							**930,074.10**	**(908,872.17)**	**21,201.93**

THE FOUNDATION FOR APPALACHIAN OHIO

Due Diligence and Expenditure Responsibility Policy and Procedures

The Foundation for Appalachian Ohio makes a variety of grants, including discretionary and donor advised. The Foundation President/CEO, Program Staff and Committee ensure the grantmaking process is in alignment with the mission, goals, and objectives of the Foundation, in accordance with the Foundation's Articles of Incorporation, Code of Regulations, and policies and procedures regarding conflict of interest. The process includes for discretionary grants: the RFP, announcement and availability, review of applications by the Grants and Program Advisory Committee. Unrestricted, discretionary strategic grants, donor advised grants and scholarship distributions are presented to the Board for approval.

The Foundation's grantmaking process ensures all grants will be used for charitable purposes consistent with the nature of the grant and the nature of the fund from which the grant is made. Scholarship distributions are likewise overseen, and include the involvement of the Scholarship Advisory Committee and distributions as outlined in the individual scholarship fund agreements and the Foundation's Scholarship Policies. Advisory committees make recommendations to the Board for distributions via Program staff, who work closely with Advisory Committees to ensure appropriateness of recommendations to the Board in accordance with the RFP, fund agreements, all governing documents, conflict of interest policy, and so on.

The Board provides the final checks and balances to ensure appropriateness of distributions in accordance with all governing documents prior to approval of funding.

Once the funding has been approved by the Board, the following steps and documentation are used to ensure due diligence:

1. An individual file will be maintained on each grantee.

2. Utilizing FIMS (Foundation Information Management System), the conditions follow-up/due function will be utilized with each grant. These conditions will be programmed in the database to ensure the tracking and completion of all requirements.

3. The grant agreement, specifying the terms and conditions of the grant, is issued. Two originals are created, to be signed by the FAO President/CEO and grantee executive director. The grantee returns one signed original and retains the second for files.

4. Once the signed grant agreement is returned to the Foundation, a letter of transmittal with the grant check is issued, indicating the check number and date, amount of the grant, grant period, and reporting period. A copy of this grant agreement, along with a copy of the check is kept on file with the grant agreement form.

5. During the entire grant period, Program staff make themselves available to each grantee to provide technical assistance, advice, etc., and to ensure due diligence.

6. During the latter quarter of the grant period, Program staff will send a letter along with the final report form to request the grantee to complete the final report.

7. The Program staff ensures each grantee completes a final report form. Grantees are required to provide their report within 30 days of project completion or within 30 days of the end of the grant period. Timely reports are essential prior to any future funding from the Foundation. At the request of the grantee, extensions may be approved by Program staff.

8. Next, using the Grantee Report Form Assessment, Program staff will evaluate the final report. She will determine whether or not the grantee has achieved the goals and objectives as originally approved by FAO and as indicated in the grant agreement; and, she will determine whether or not the funds were expended according to the grant agreement and appropriate documentation was provided. Additional observations will be made, including any special accomplishments, issues, newly identified gaps, etc. Any issues or outstanding conditions of the grant agreement will be noted, and the Program staff will work with the grantee to ensure these issues/conditions are addressed. The grantee report form assessment will be attached to the grantee final report form, and both documents will be placed in the file with the original grant agreement, transmittal letter, etc.

9. For multi-year grants, the grantee must fill out a grantee report form and attach a new project plan and budget detailing how grant funds will be expended. Continued funding is subject to approval by the Foundation.

10. Program staff will keep the President/CEO informed of any issues or concerns that may arise, as well as the progress, accomplishments, and outcomes of each grant distribution.

DONOR ADVISED FUND GRANTEE ORGANIZATIONS – TAX STATUS DETERMINATION

Certain types of grants are prohibited under Pension Protection Act of 2006. They include:

1. Grants to individuals, including grants made directly to an organization for the benefit of a specific individual (ex: grant to a school)
2. Grants to donors, advisors or related parties; and
3. Grants for non-charitable purposes.

Additionally, under the Pension Reform Act of 2006, community foundations are required to determine the tax status of organizations named to receive grants from donor advised funds. Organizations listed in Section 170(b)(1)(A) of the IRS Code do not require any further investigation. However, the following types of organizations require "expenditure responsibility" for grants made to them from donor advised funds:

1. organizations other than those listed in Section 170(b)(1)(A),
2. type III organizations that are not functionally integrated, and
3. any type of supporting organization if the donor advisor (or related parties) of a donor advised fund controls the supporting organization or an organization that the supporting organization supports.

To fulfill this requirement, FAO keeps a written file of the IRS determination letters and/or most recent IRS Form 990 Filing of all organizations receiving grants from our donor advised funds. For those organizations not providing or having an IRS letter, FAO will access the IRS Business Master File on the IRS website and make a notation of each such organization for our file. These notations include the grantee's name, public charity classification, date of search and origin of information (the IRS Business Master File).

Further, FAO staff review all grant requests from advised funds to ensure that all legal requirements are met. In keeping with federal provisions, the following types of grants are prohibited: grants that provide tangible benefits to the donor, advisor, or related parties; grants that fulfill pre-existing personal pledges; grants to or designated for an individual; grants to support non-charitable activities; grants to private foundations; and grants to for-profit entities. In addition, no grants, loans, compensation, or similar payments may be paid to donors, advisors, or related parties from donor advised funds. Grants for institutional membership may be paid if the benefits are determined to be *de minimus* and if the grant check is marked "benefits waived." Requests for support for events that donors will attend will not be paid from Community Foundation funds, even if a portion of the support would be tax-deductible if paid by the individual.

For those organizations requiring expenditure responsibility (see above three instances), we ensure that grants are spent only for their intended purposes by following the regulations for expenditure responsibility.

Expenditure Responsibility
If a Type III supporting organization is NOT functionally integrated, expenditure responsibility **is** required for grants from donor advised funds.

Staff has grant expenditure responsibility when such is required by law or policy. Grants to organizations not described in §170(b)(1)(A) of the Internal Revenue Code such as non charities, private non-operating foundations, or certain supporting organizations of public charities all require expenditure responsibility. Expenditure responsibility is also required for grants to any type of supporting organization if the donor advisor (or related parties) of a donor advised fund controls the supporting organization or an organization that the supporting organization supports.

Expenditure responsibility requires:
1. Conducting a pre-grant inquiry including a reasonable investigation of the grantee to ensure that the proposed activity is charitable and that the grantee is able to perform the proposed activity.
2. Executing a written agreement with the grantee that specifies the charitable purposes of the grant and includes provisions that prohibit use of the funds for lobbying activities and require the grantee to return any funds not used for the designated purposes.

3. Requiring the grantee to maintain the grant funds in a separate fund so that charitable funds are segregated from non-charitable funds.
4. Requiring the grantee to provide regular reports on the use of the funds and the charitable activity supported by the grant.
5. Including a report on Form 990 about the grant including a brief description of the grant, the amount, the charitable purpose and the current status of the grant.

Supporting organizations receive public charity status from the IRS due to its particular relationship with another publicly supported charity or government unit. Based on that relationship, a supporting organization is defined as Type I, Type II, or Type III. Type III supporting organizations are further defined as functionally or non-functionally integrated. Any type of supporting organization that supports a public charity which is controlled directly or indirectly by the donor, donor advisor, or related party requires expenditure responsibility by the Foundation. Any non-functionally integrated Type III supporting organization requires expenditure responsibility.

The following steps should be followed to determine whether a grant recommendation from a Donor Advised Fund requires expenditure responsibility:

1. Verify that the organization is a public charity by checking its status in IRS Publication 78, the organization's IRS determination letter, or IRS Business Master File.
2. Determine if the public charity is a supporting organization from one of the following sources:
   a) The IRS Business Master File (BMF) and the potential grantee's IRS determination letter, or
   b) A report from a third party that includes the grantee's name, EIN, and public charity classification under §509(a)(1), (2), or (3); a statement that the information is from the most currently available IRS monthly update to the BMF, along with the IRS BMF revision date; the date and time of the grantmaker's search. The grantmaker must retain this report in electronic or hard-copy form.
3. Determine the type of Supporting Organization from one of the following sources:
   a) For Type I or Type II supporting organizations a written representation signed by an officer, director, or trustee of the grantee if both of the following are true:
      i. The representation describes the process used for selecting the grantee's officers, directors, or trustees and references the pertinent provisions of the grantee's organizing documents that establish the grantee's relationship to its supported organization
      ii. The grantmaker collects and reviews copies of the grantee's governing documents. If the grantee's governing documents are not sufficient to establish the relationship, the grantmaker must also collect organizing documents from the supported organization.
   b) For determining that a Type III supporting organization is functionally integrated the Foundation must do the following:
      i. Obtain the grantee's written representation identifying the organization it supports.
      ii. Collect and review the grantee's organizing documents (and those of the supported organization if necessary).
      iii. Collect a written representation signed by an officer, director, or trustee of each supported organization stating that the supporting organization is functionally

integrated and that but for the involvement of the supporting organization, the supported organization normally would engage in those activities itself.

c) Alternatively, the Foundation may rely on a reasoned written opinion of counsel of either the grantee or the Foundation in making the determination that a supporting organization is a Type I, Type II, or functionally integrated Type III supporting organization.

4. Once the Foundation has determined that a potential grantee is a supporting organization and is not a Type III non-functionally integrated supporting organization (where expenditure responsibility is automatically required), the Foundation, working with local counsel, will determine whether the donor, donor advisor, or related parties control the supported organization. Control can be determined in one of the following ways:
   a) If any donor, donor advisor, or related parties may, by aggregating their votes or positions of authority, require a supported organization to make expenditure, or prevent a supported organization from making expenditure.
   b) Working from a collected list of organizations that the potential grantee supports, the Foundation will work with the donor(s) and advisors to determine whether any of those supported organizations are controlled by the donor, advisor, or related party. Certification from either the donor or advisor or directly from the supported organization indicating that the donor, advisor, or related parties do not control the supported organization must be obtained.

If the Foundation determines through the above stated processes that expenditure responsibility is required, it will perform the following steps:

1. The Foundation will conduct a pre-grant inquiry to determine whether the proposed grantee is reasonably likely to use the grant for the specified purposes.
2. The Foundation and grantee will sign a written grant agreement with specific terms required by law.
3. The grantee will maintain the grant funds in a separate account on the grantee's books.
4. The grantee will report to the grantor, in writing, not less than every six months during
   a) the term of the grant, explaining how it used the funds and describing its compliance with the grant terms and its progress toward the grant purposes.

Additional Data

Software ID:
Software Version:
EIN: 31-1620483
Name: THE FOUNDATION FOR APPALACHIAN OHIO

Form 990, Special Condition Description:

Special Condition Description

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services
(Code) (Expenses $ 46,780 including grants of $) (Revenue $)
GRANTS TO FUND ENTREPRENEURIAL PROGRAMS AND COMMUNITY IMPROVEMENT PROJECTS