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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

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning JULY 1, 2012, and ending JUNE 30, 2013

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

C Name of organization COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.

Doing Business As

Number and street (or P O box if mail is not delivered to street address) PO BOX 670 — Room/suite

City, town or post office, state, and ZIP code WHEELING, WV 26003

D Employer identification number 31-0908698

E Telephone number 304-242-3144

G Gross receipts $ 5724658

F Name and address of principal officer SUSIE NELSON, EXEC DIR PO BOX 670 WHEELING WV 26003

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.cfov.org

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1972

M State of legal domicile: WV

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE FOUNDATION WAS FORMED FOR THE PURPOSE OF SUPPORTING BENEVOLENT CHARITABLE OR EDUCATIONAL UNDERTAKINGS FOR THE OHIO VALLEY

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	22
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	22
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	4
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	731299	1636018
9	Program service revenue (Part VIII, line 2g)	0	0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	652169	804924
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	57706	64009
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1441174	2504951
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1057073	1411975
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	106410	166565
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 61338		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	203037	238935
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1366520	1817475.
19	Revenue less expenses. Subtract line 18 from line 12	74654	687476

Net Assets or Fund Balances		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	26123744	29203518
21	Total liabilities (Part X, line 26)	2832830	3058165
22	Net assets or fund balances. Subtract line 21 from line 20	23290914	26145353

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SCANNED JAN 01 2014

Part II Signature Block

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

Sign Here ▶ Signature of officer [signature] Date 11/13/13

▶ Susie Nelson — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name THADD P OBECNY, CPA — Preparer's signature [signature] CPA — Date 11/11/13 — Check ☒ if self-employed — PTIN P00706208

Firm's name ▶ OBECNY & COMPANY, PLLC — Firm's EIN ▶ 55-0752949

Firm's address ▶ 40 14TH ST STE 400 WHEELING, WV 26003 — Phone no 304-232-1358

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

For Paperwork Reduction Act Notice, see the separate instructions.

ISA

917

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:

TO INCREASE A PERMANENT ENDOWMENT THAT CAN RESPOND TO THE CURRENT AND FUTURE NEEDS OF THE UPPER OHIO VALLEY

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 1536198 including grants of $ 1411975) (Revenue $ 27843)

ONE OF THE MOST IMPORTANT FEATURES OF THE FOUNDATION IS ITS ABILITY TO DISTRIBUTE GRANTS FOR THE BENEFIT OF CHARITABLE OR EDUCATIONAL UNDERTAKINGS OF THE OHIO VALLEY

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

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

4d Other program services (Describe in Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 1536198

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	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6	X	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
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	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	X	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c	X	
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14 a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20 a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	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 any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	
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		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
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		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		X
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		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a	X	
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
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		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		X
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		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

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

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . .	1a	22		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent .	1b	22		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? .	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ WEST VIRGINIA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☒ Another's website ☐ Upon request ☐ Other *(explain in Schedule O)*

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 during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ SUSIE NELSON 1310 MARKET STREET WHEELING WV 26003 304-242-3144

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

Check if Schedule O contains a response to any question in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SUSIE NELSON 2077 MIDDLE CREEK WHEELING WV	40	X				X		59575	0	480
(2) SUE SEIBERT FARNSWORTH (PRESIDENT) 1217 CHAPLINE ST WHEELING WV	1			X				0	0	0
(3) DAVID B DALZELL (SECRETARY) 1 BANK PLAZA WHEELING WV	1			X				0	0	0
(4) BOB ROBINSON (VICE PRESIDENT) 228 CARMEL RD WHEELING WV	1			X				0	0	0
(5) MARK C FERRELL 1300 CHAPLINE ST WHEELING WV		X						0	0	0
(6) CARLOS C JIMENEZ MD 1000 WHEELING AVE GLEN DALE WV		X						0	0	0
(7) CHARLES J KAISER JR 3 EMERSON RD WHEELING WV		X						0	0	0
(8) MARK A MCKEEN 66944 VISTA DR ST CLAIRSVILLE OH		X						0	0	0
(9) TULANE MENSORE PO BOX 128 NEW MARTINSVILLE WV		X						0	0	0
(10) WILLIAM NUTTING 1500 MAIN ST WHEELING WV		X						0	0	0
(11) EDWARD D GOMPERS (TREASURER) 117 EDGINGTON LN WHEELING WV	1			X				0	0	0
(12) FREDERICK M DEAN ROHRIG PO BOX 128 MIDDLEBOURNE WV		X						0	0	0
(13) JAMES G SQUIBB JR 2 BEECHWOOD DR WHEELING WV		X						0	0	0
(14) JOAN C STAMP 21 BETHANY PIKE WHEELING WV		X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) WILL TURANI 11 WOODCREST DR WHEELING WV		X						0	0	0
(16) WILLIAM YAEGER JR 5 ARCHIBALD AVE WHEELING WV		X						0	0	0
(17) BRENT BUSH C/O UNITED BANK 21 12TH ST WHEELING WV		X						0	0	0
(18) DR H LAWRENCE JONES 142 REYMANN WAY WHEELING WV		X						0	0	0
(19) ELSIE REYES 220 OAKMONT RD WHEELING WV		X						0	0	0
(20) BERI FOX C/O MARBLE KING INC PO BOX 195 PADEN CITY WV		X						0	0	0
(21) JOSEPH GLAUB PO BOX 100 STEUBENVILLE OH		X						0	0	0
(22) JAY GOODMAN 250 W MAIN ST ST CLAIRSVILLE OH		X						0	0	0
(23) CHRISTINE HARGRAVE 2 LAUREL WOODS ST WINTERSVILLE OH		X						0	0	0
(24)										
(25)										
1b Sub-total ▶								59575	0	480
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								59575	0	480

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 ▶ NONE

		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*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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 ▶ NONE

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII. . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1636018			
	g	Noncash contributions included in lines 1a-1f. $		87714			
	h	**Total.** Add lines 1a–1f	▶	1636018			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f	▶	0			
	3	Investment income (including dividends, interest, and other similar amounts)	▶	441332			
	4	Income from investment of tax-exempt bond proceeds	▶				
	5	Royalties	▶	0			
			(i) Real	(ii) Personal			
	6a	Gross rents	56400				
	b	Less: rental expenses	20234				
	c	Rental income or (loss)	36166	0			
	d	Net rental income or (loss)	▶	36166			
	7a	Gross amount from sales of assets other than inventory	(i) Securities 3563065	(ii) Other			
	b	Less: cost or other basis and sales expenses	3199473				
	c	Gain or (loss)	363592	0			
	d	Net gain or (loss)	▶	363592			
	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	▶	0			
	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	▶	0			
	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	▶	0			
		Miscellaneous Revenue	Business Code				
	11a	AGENCY FEES	900099	27843			
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d	▶	27843			
	12	**Total revenue.** See instructions.	▶	2504951			

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response 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	1411975	1411975		
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
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	59575		58366	1209
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	85505	11454	40232	33819
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3000		472	2528
9	Other employee benefits	5867		4049	1818
10	Payroll taxes	12618	1099	8443	3076
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting	18090		18090	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	84560	84560		
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	46095	27110	17504	1481
12	Advertising and promotion				
13	Office expenses	30802		26159	4643
14	Information technology				
15	Royalties				
16	Occupancy	7800		7800	
17	Travel	5274		4472	802
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	28386		16424	11962
20	Interest				
21	Payments to affiliates	4604		4604	
22	Depreciation, depletion, and amortization				
23	Insurance	3293		3293	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	TELEPHONE	3019		3019	
b	DUES AND SUBSCRIPTIONS	4660		4660	
c	REPAIRS AND MAINTENANCE	2352		2352	
d					
e	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24e	1817475	1536198	219939	61338
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		765205	1	1160099
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		84190	3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) 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		7700	9	3350
	10a	Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a 718759			
	b	Less. accumulated depreciation	10b 158341	578330	10c	560418
	11	Investments—publicly traded securities		24681847	11	27474475
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets		6472	14	5176
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		26123744	16	29203518
Liabilities	17	Accounts payable and accrued expenses		13897	17	10476
	18	Grants payable		50000	18	4250
	19	Deferred revenue		4300	19	500
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other 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		2237	24	1666
	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		2762396	25	3041273
	26	**Total liabilities.** Add lines 17 through 25		2832830	26	3058165
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		20062259	27	23045355
	28	Temporarily restricted net assets		90532	28	0
	29	Permanently restricted net assets		3138123	29	3099998
		Organizations that do not follow SFAS 117 (ASC 958), 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		23290914	33	26145353
	34	Total liabilities and net assets/fund balances		26123744	34	29203518

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2504951
2	Total expenses (must equal Part IX, column (A), line 25)	2	1817475
3	Revenue less expenses. Subtract line 2 from line 1	3	687476
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	23290914
5	Net unrealized gains (losses) on investments	5	1700198
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	463843
9	Other changes in net assets or fund balances (explain in Schedule O)	9	2922
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	26145353

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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.

Employer identification number

31-0908698

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

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

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

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

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

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

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

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

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

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

9 ☐ An organization that normally receives: (1) more than 33⅓% 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 33⅓% 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–Non-functionally integrated

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 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?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									0

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants ") . . .	1810542	505627	494782	731299	1636018	5178268
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	1810542	505627	494782	731299	1636018	5178268
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)						1527092
6 **Public support.** Subtract line 5 from line 4.						3651176

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	1810542	505627	494782	731299	1636018	5178268
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	569181	452862	409234	442687	477498	2351462
9 Net income from unrelated business activities, whether or not the business is regularly carried on	46731	5151	0	0	0	51882
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	20667	23187	25601	26235	27843	123533
11 **Total support.** Add lines 7 through 10						7705145

12 Gross receipts from related activities, etc. (see instructions) 12 0

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) . . . . 14 47.39 %

15 Public support percentage from 2011 Schedule A, Part II, line 14 . . . . . 15 44.29 %

16a **33⅓% support test—2012.** If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☒

b **33⅓% support test—2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2012.** 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—2011.** 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 Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16	Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	%
18	Investment income percentage from **2011** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2012.** 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—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

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

PART II - SECTION B - LINE 10 - OTHER INCOME:

	2008	2009	2010	2011	2012
AGENCY FEES RECEIVED	20667	23187	25601	26235	27843

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.

Employer identification number

31-0908698

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	68	0
2	Aggregate contributions to (during year)	807486	0
3	Aggregate grants from (during year)	947834	0
4	Aggregate value at end of year	15401359	0

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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☒ 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 education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) 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 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ----------
b Assets included in Form 990, Part X ▶ $

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

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

a ☐ Public exhibition
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 XIII.

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

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" 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 XIII 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 XIII. Check here if the explanation has been provided in Part XIII ☐

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	7108661	6901098	6744553	6911980	7054821
b Contributions	31438	23950	34000	0	3610
c Net investment earnings, gains, and losses	189007	361008	380185	64642	122725
d Grants or scholarships	-458277	-122570	-203555	-181544	-205876
e Other expenditures for facilities and programs	-1856	-1460	-1320	-527	-125
f Administrative expenses	-55834	-53365	-52765	-49998	-63175
g End of year balance	6813139	7108661	6901098	6744553	6911980

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

a Board designated or quasi-endowment ▶ 0 %
b Permanent endowment ▶ 45.5 %
c Temporarily restricted endowment ▶ 0 %

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

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

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

4 Describe in Part XIII 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	43500			43500
b Buildings	630700		138357	492343
c Leasehold improvements		23900	3458	20442
d Equipment		9975	7058	2917
e Other		10684	9468	1216
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				560418

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		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12.)* ▶		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13.)* ▶		

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

	(a) Description	(b) Book value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must 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) Book value
(1)	Federal income taxes	0
(2)	AGENCY LIABILITY	3041273
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
(11)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25.)* ▶		3041273

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII . . . . . ☐

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

1	Total revenue, gains, and other support per audited financial statements			1	4143745
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	1700198		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	23156		
e	Add lines **2a** through **2d**			2e	1723354
3	Subtract line **2e** from line **1**			3	2420391
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	84560		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	84560
5	Total revenue Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	2504951

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

1	Total expenses and losses per audited financial statements			1	1753149
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	20234		
e	Add lines **2a** through **2d**			2e	20234
3	Subtract line **2e** from line **1**			3	1732915
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	84560		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	84560
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	1817475

Part XIII Supplemental Information

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

PART V - LINE 4 - INTENDED USE OF ENDOWMENT FUNDS

ENDOWMENT FUNDS PERMANENTLY RESTRICTED ARE USED TO GENERATE EARNINGS TO BE USED TO FURTHER THE FOUNDATION'S MISSION TO SUPPORT THE COMMUNITY OF THE UPPER OHIO VALLEY'S CHARITABLE AND EDUCATION ORGANIZATIONS

PART XI - LINE 2d - OTHER

RENTAL EXPENSES DEDUCTED FROM REVENUE ON 990	20234
INCREASE IN CASH SURRENDER VALUE LIFE INSURANCE	2922
TOTAL OTHER INCOME DIFFERENCES	23156

Part XIII Supplemental Information *(continued)*

PART XII - LINE 2d - OTHER

RENTAL EXPENSES DEDUCTED FROM REVENUE ON 990	20234
TOTAL OTHER EXPENSE DIFFERENCES	20234

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

2012

Open to Public Inspection

Name of the organization

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.

Employer Identification number

31-0908698

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 Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) SEE SCHEDULE ATTACHED			1188753				
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 60

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 0

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22 Part III can be duplicated if additional space is needed

	(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						
2						
3						
4						
5						
6						
7						

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

THE FOUNDATION REQUIRES GRANTEES TO PROVIDE DOCUMENTATION RELATING TO THE GRANT FUNDS AWARDED SUBSEQUENT TO THE AWARD DATE

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.
GRANTS AND OTHER ASSISTANCE TO ORGANIZATIONS IN UNITED STATES
FORM 990 - SCHEDULE I - PART II - LINE 1
TAX YEAR ENDING 6/30/2013

Name and address	EIN	IRC Code	Amount of Cash Grant	Purpose of Grant or Assistance
Beaver Area Memorial Library 100 College Avenue, Beaver, PA 15009	25-1045884	501(c)(3)	9,000	General support
Beaver County Humane Society PO Box 63, Monaca, PA 15061	25-1064313	501(c)(3)	9,000	General support
Bishop Donahue High School 325 Logan Street, McMechen, WV 26040	55-0393625	501(c)(3)	7,000	Educational
Brooke County Schools, Brooke High School RD 3 Box 610, Wellsburg, WV 26070		Government	20,000	Educational and Athletic Complex Upgrades
Center McMechen Elementary 800 Marshall Street, McMechen, WV 26040		Government	7,558	Educational
Chestnut Grove Presbyterian Church 3701 Sweet Air Road, Phoenix, MD 21131	55-0480299	501(c)(3)	8,000	General support
Christ's Community Church of Steubenville 1300 Maryland Avenue, Steubenville, OH 43952	45-4415659	501(c)(3)	14,000	New church construction
Council of Senior Tyler Countians, Inc. PO Box 68, Middlebourne, WV 26149	55-0584199	501(c)(3)	36,000	Wellness Center roof and sidewalks repair
Covenant Community Church 250 Bethany Pike, Wheeling, WV 26003		501(c)(3)	5,000	Adoption fund

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.
GRANTS AND OTHER ASSISTANCE TO ORGANIZATIONS IN UNITED STATES
FORM 990 - SCHEDULE I - PART II - LINE 1 (Continued)
TAX YEAR ENDING 6/30/2013

Name and address	EIN	IRC Code	Amount of Cash Grant	Purpose of Grant or Assistance
Dany Burke Foundation 102 Hunters Ridge, Wheeling, WV 26003	20-1203756	501(c)(3)	5,000	General support
Discover the Real West Virginia Foundation, Inc. 405 Capitol Street Ste 512 Charleston WV 25301	55-0725474	501(c)(3)	5,000	General support
Eye Care Center of Wheeling 2106 Lumber Avenue, Wheeling, WV 26003			8,040	Exams, Health
Fairmont State Foundation PO Box 461, Fairmont, WV 26554	55-6023559	501(c)(3)	5,000	Bill Stewart Football Scholarship Endowment
Faith in Action Caregivers, Inc. 1359 National Road, Wheeling, WV 26003	55-0738608	501(c)(3)	6,400	General support, Altzheimers Workshop, Memory Bridge
Gabriel Project of West Virginia, Inc. PO Box 4663, Charleston, WV 25364	31-1504147	501(c)(3)	12,601	Distribution to close fund
Grace Church Waccamaw - Access Ministries PO Box 2637, Pawleys Island, SC 29585	20-5665552	501(c)(3)	25,000	General support Ministry support
Greater Kanawha Valley Foundation 1600 Huntington Square, Charleston, WV 25301	55-6024430	501(c)(3)	10,000	WV Breast & Cervical Cancer Screening
Helping Heroes, Inc. 256 Jefferson Avenue, Moundsville, WV 26041	27-3296594	501(c)(3)	5,000	Assist veterans in Northern Panhandle
Independent Baptist Mission for Asians PO Box 912, Marietta, OH 45750	31-1384480	501(c)(3)	10,000	General support

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.
GRANTS AND OTHER ASSISTANCE TO ORGANIZATIONS IN UNITED STATES
FORM 990 - SCHEDULE I - PART II - LINE 1 (Continued)
TAX YEAR ENDING 6/30/2013

Name and address	EIN	IRC Code	Amount of Cash Grant	Purpose of Grant or Assistance
Lazarus House 95 11th Street, Wheeling, WV 26003	20-3820082	501(c)(3)	5,600	General support
Linsly School 60 Knox Lane, Wheeling, WV 26003	55-0357035	501(c)(3)	9,748	General support
Malone University 515 25th Street NW, Canton, OH 44709	34-0737794	501(c)(3)	15,000	Malone fund & support of disability program
Martins Ferry Public Library 20 James Wright Place, Martins Ferry, OH 43935		Government	5,220	Advanced computer courses
McMechen Volunteer Fire Department, Inc. Marshall Street, McMechen, WV 26040	55-6020246	Government	15,000	New ambulance fund
McNinch Primary School 2600 4th Street, Moundsville, WV 26041		Government	5,000	WV Dance and Game On Program
Middlebourne Parks & Recreation Facilities Inc PO Box 151, Middlebourne, WV 26149	55-0775162	501(c)(3)	39,560	Community Center expenses and upgrades
Middlebourne Youth League PO Box 234, Middlebourne, WV 26149	55-0757745	501(c)(3)	8,420	Youth sports
Middlebourne/Tyler County VFD 219 Main Street, Middlebourne, WV 26149	55-0687167	501(c)(3)	18,000	Generator
Oglebay Institute 1330 National Road, Wheeling, WV 26003	55-0359760	501(c)(3)	5,153	Camp scholarship, general support

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.
GRANTS AND OTHER ASSISTANCE TO ORGANIZATIONS IN UNITED STATES
FORM 990 - SCHEDULE I - PART II - LINE 1 (Continued)
TAX YEAR ENDING 6/30/2013

Name and address	EIN	IRC Code	Amount of Cash Grant	Purpose of Grant or Assistance
Peterkin Conference Center PO Box 5400, Charleston, WV 25361	55-0386958	501(c)(3)	5,000	Rowley Scholarship Fund 2012 Camping Season
Professional Optical Center 1310 Market Street, Wheeling, WV 26003			7,694	Frames and lenses Health
RDH12 Fund for Sight PO Box 161481, Boiling Springs, SC 29316	45-4028935	501(c)(3)	20,000	General support for research
St. Clairsville Elementary Playground Committee 120 Norris Street, St. Clairsville, OH 43950		501(c)(3)	6,000	Playground project
St. John the Divine Greek Orthodox Church 2215 Chapline Street, Wheeling, WV 26003		501(c)(3)	16,503	General support
St. Matthew's Episcopal Church 1410 Chapline Street, Wheeling, WV 26003	55-0397070	501(c)(3)	5,000	Music Fund
St. Michael Parish School 1221 National Road, Wheeling, WV 26003	55-0755169	501(c)(3)	6,173	Educational, Game on Program, AED for school
The Oglebay Foundation, Oglebay Park Route 88 North, Wheeling, WV 26003	55-0750128	501(c)(3)	11,431	Annual support
Town of Middlebourne 100 Main Street, Middlebourne, WV 26149		Government	64,000	Celebrations, Holiday events, sidewalk extension
Trinity Evangelical Lutheran Church 302 Bennett Street, Bridgeport, OH 43912	34-6622670	501(c)(3)	27,941	General support Monthly distributions

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.
GRANTS AND OTHER ASSISTANCE TO ORGANIZATIONS IN UNITED STATES
FORM 990 - SCHEDULE I - PART II - LINE 1 (Continued)
TAX YEAR ENDING 6/30/2013

Name and address	EIN	IRC Code	Amount of Cash Grant	Purpose of Grant or Assistance
Trinity Health System Foundations 380 Summit Avenue, Steubenville, OH 43952	31-1329423	501(c)(3)	24,450	Tear Fund
Tyler County Board of Education PO Box 25 Middlebourne, WV 26149	55-6000405	Government	15,997	Educational
Tyler County Public Library PO Box 124, Middlebourne, WV 26149	55-0530702	Government	230,915	Library construction
United Methodist Church PO Box 93, Middlebourne, WV 26149		501(c)(3)	13,925	Operating costs
United Methodist Church Castlemans Run Road, Bethany, WV 26032		501(c)(3)	5,000	General support
United Way of the Upper Ohio Valley 51 11th Street, Wheeling, WV 26003	55-0479446	501(c)(3)	81,154	Monthly distributions General support
Upper Ohio Valley Presbytery 907 National Road, Wheeling, WV 26003		501(c)(3)	33,750	General support New church development
WEBA Food Pantry Project 8233 County Road 39, Bloomingdale, OH 43910		501(c)(3)	5,000	Food pantry project
Webark Estates, Inc. 1851 Campbell Hill Rd, Moundsville, WV 26041	02-0644795	501(c)(3)	15,500	General support
West Liberty University Foundation, Inc. 122 CSC, PO Box 295, West Liberty, WV 26074	55-0480299	501(c)(3)	30,059	Science Fair, Parent Project, scholarship fund

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.
GRANTS AND OTHER ASSISTANCE TO ORGANIZATIONS IN UNITED STATES
FORM 990 - SCHEDULE I - PART II - LINE 1 (Continued)
TAX YEAR ENDING 6/30/2013

Name and address	EIN	IRC Code	Amount of Cash Grant	Purpose of Grant or Assistance
West Virginia University Foundation PO Box 1650, Morgantown, WV 26507	55-6017181	501(c)(3)	5,183	Farmers Market manager Library landscaping
Wheeling Country Day School 8 Park Road, Wheeling, WV 26003	55-0440118	501(c)(3)	10,156	General support
Wheeling Health Right 61 29th Street, Wheeling, WV 26003	31-1149085	501(c)(3)	26,691	General support, Health
Wheeling Jesuit University 316 Washington Avenue, Wheeling, WV 26003	55-0394213	501(c)(3)	57,915	Scholarship program
Wheeling Middle School 3500 Chapline Street, Wheeling, WV 26003		Government	11,000	Educational
Wheeling National Heritage Area Corporation PO Box 350, Wheeling, WV 26003	55-0735567	501(c)(3)	9,500	General support
Woodsdale Elementary School 1 Bethany Pike, Wheeling, WV 26003		Government	8,463	Weather project Challenger/Special Ed
Young Life PO Box 520, Colorado Springs, CO 80901	84-0385934	501(c)(3)	10,500	Young Life UK/Ireland Myrtle Beach
Young Men's Christian Assoc of Wheeling 55 Lounez Avenue, Wheeling, WV 26003	55-0357071	501(c)(3)	11,784	General support

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.
GRANTS AND OTHER ASSISTANCE TO ORGANIZATIONS IN UNITED STATES
FORM 990 - SCHEDULE I - PART II - LINE 1 (Continued)
TAX YEAR ENDING 6/30/2013

Name and address	EIN	IRC Code	Amount of Cash Grant	Purpose of Grant or Assistance
Youth Services System, Inc. 87 15th Street, Wheeling, WV 26003	55-0583675	501(c)(3)	18,169	General support
YWCA 1100 Chapline Street, Wheeling, WV 26003	55-0357063	501(c)(3)	59,600	Facility stairway Housing for women
Total			1,188,753	

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

Open To Public Inspection

Name of the organization

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.

Employer identification number

31-0908698

Part I **Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	(d) Corrected? No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II **Loans to and/or From Interested Persons.**
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	(d) Loan to or from the organization? From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) In default? No	(h) Approved by board or committee? Yes	(h) Approved by board or committee? No	(i) Written agreement? Yes	(i) Written agreement? No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total						▶ $							

Part III **Grants or Assistance Benefiting Interested Persons.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part IV **Business Transactions Involving Interested Persons.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) OGDEN NEWSPAPER	TRUSTEE	2838	ADVERTISING SUBSCRIPTION		X
(2) BEYOND MARKETING	TRUSTEE	13709	PRINTING, NEWSLETTER		X
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V **Supplemental Information**
Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No 1545-0047

2012

Open To Public Inspection

Name of the organization

COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.

Employer identification number

31-0908698

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded	X	3	87714	FAIR MARKET VALUE
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (_____)				
26	Other ▶ (_____)				
27	Other ▶ (_____)				
28	Other ▶ (_____)				

				Yes	No
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	0		
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			X
b	If "Yes," describe the arrangement in Part II.				
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31		X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a			X
b	If "Yes," describe in Part II.				
33	If the organization did not report an amount 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, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information

PART I - LINE 9 - COLUMN B

THE FOUNDATION IS REPORTING THE RECEIPT OF THREE SEPARATE NON-CASH CONTRIBUTIONS TOTALING 87714

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.

Employer identification number
31-0908698

PAGE 6 - PART VI - LINE 12c:

THE FOUNDATION REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES COMPLIANCE BY REQUIRING ANNUAL WRITTEN STATEMENTS BE DELIVERED TO THE EXECUTIVE DIRECTOR DISCLOSING THE CORPORATIONS, PARTNERSHIPS, OR OTHER ENTITIES OF WHICH THE BOARD MEMBER, STAFF MEMBER, OR IMMEDIATE FAMILY MEMBER IS AN OFFICER, DIRECTOR, PARTNER, OR SUBSTANTIAL STOCKHOLDER, OR OWNER AND WHICH HAVE, OR MIGHT REASONABLY BE EXPECTED TO HAVE, BUSINESS OR FINANCIAL DEALINGS WITH THE COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.

PAGE 6 - PART VI - LINE 15a AND b:

THE FOUNDATION'S BOARD OF TRUSTEES EVALUATES THE PERFORMANCE OF COMPENSATED PERSONNEL AND REASONABLY DETERMINES INCREASES TO SALARIES. IN THE INSTANCE OF NEW EMPLOYEES, COMPENSATION IS DETERMINED BY THE SKILL AND EXPERIENCE LEVEL TO ADEQUATELY COMPENSATE THAT INDIVIDUAL.

PAGE 6 - PART VI - LINE 19:

THE FOUNDATION MAKES AVAILABLE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS UPON REQUEST.

PAGE 12 - PART XI - LINE 8:

PRIOR PERIOD ADJUSTMENT WAS THE TRANSFER OF ALL THE ASSETS FROM COMMUNITY FOUNDATION OF JEFFERSON COUNTY, INC. (ID# 34-1530373), A 501(C)(3) SUBSIDIARY ACQUIRED JUNE 27, 2012.

Name of the organization: COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.

Employer identification number: 31-0908698

PAGE 12 - PART XI - LINE 9 - OTHER CHANGES IN NET ASSETS

INCREASE IN CASH SURRENDER VALUE OF LIFE INSURANCE	2922
TOTAL OTHER CHANGES IN NET ASSETS	2922

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

2012

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION FOR THE OHIO VALLEY, INC.

Employer identification number
31-0908698

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) NONE					
(2)					
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) COMMUNITY FOUNDATION OF JEFFERSON COUNTY INC	CHARITIES AND SCHOLARSHIP	OHIO	501(C)(3)	9	COMMUNITY FD OF OV INC	X	
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to 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) Disproportionate allocations? Yes	(h) Disproportionate allocations? No	(i) Code V–UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1) NONE												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) Section 512(b)(13) controlled entity? No
(1) NONE									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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

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

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

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

	(a) Name of other organization	(b) Transaction type (a–s)	(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" to 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 section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) NONE													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII **Supplemental Information**

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