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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 private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

**2013**

**Open to Public Inspection**

A For the 2013 calendar year, or tax year beginning , and ending

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [X] Amended return
- [ ] Application pending

C Name of organization: COMMUNITY FOUNDATION OF SHELBY COUNTY

Doing Business As:

Number and street (or P O box if mail is not delivered to street address): 100 S MAIN AVENUE, SUITE 202

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: SIDNEY OH 45365

D Employer identification number: 34-6565194

E Telephone number: 937-497-7800

G Gross receipts $: 7,039,342

F Name and address of principal officer:
MARIAN SPICER
100 S MAIN AVE. SUITE 202
SIDNEY OH 45365

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No

If "No," attach a list (see instructions)

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no ) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.COMMFOUN.COM

H(c) Group exemption number ▶

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1952

M State of legal domicile: OH

## Part I Summary

1 Briefly describe the organization's mission or most significant activities

THE FOUNDATION'S MISSION STATEMENT IS TO CULTIVATE, ADMINISTER, AND DISTRIBUTE LEGACY GIFTS FOR THE BENEFIT OF THE COMMUNITY.

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 | 9 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 9 |
| 5 | Total number of individuals employed in calendar year 2013 (Part V, line 2a) | 5 | 4 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 9 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0 |

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| | | Prior Year | Current Year |
|---|---|---|---|
| 8 | Contributions and grants (Part VIII, line 1h) | 1,602,410 | 2,086,022 |
| 9 | Program service revenue (Part VIII, line 2g) | | 0 |
| 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 780,907 | 466,931 |
| 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 257,878 |
| 12 | Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 2,383,317 | 2,810,831 |
| 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 803,939 | 888,428 |
| 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | 0 |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 119,521 | 146,513 |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 38,325 | | |
| 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 89,617 | 73,062 |
| 18 | Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25) | 1,013,077 | 1,108,003 |
| 19 | Revenue less expenses Subtract line 18 from line 12 | 1,370,240 | 1,702,828 |

| | | Beginning of Current Year | End of Year |
|---|---|---|---|
| 20 | Total assets (Part X, line 16) | 16,621,567 | 24,704,857 |
| 21 | Total liabilities (Part X, line 26) | 1,852,409 | 6,599,307 |
| 22 | Net assets or fund balances Subtract line 21 from line 20 | 14,769,158 | 18,105,550 |

## 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: Marian F. Spicer — Date: 9-5-14

Type or print name and title: MARIAN SPICER EXECUTIVE DIRECTOR

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check [ ] if self-employed | PTIN |
|---|---|---|---|---|
| DONALD C. GOETTEMOELLER | DONALD C. GOETTEMOELLER | 08/27/14 | | P00020557 |

Firm's name ▶ MCCRATE, DELAET & CO. Firm's EIN ▶ 34-1205613

Firm's address ▶ PO BOX 339 SIDNEY, OH 45365-0339 Phone no 937-492-3161

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2013)

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**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission

THE FOUNDATION'S MISSION STATEMENT IS TO CULTIVATE, ADMINISTER, AND DISTRIBUTE LEGACY GIFTS FOR THE BENEFIT OF THE COMMUNITY.

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 $ 561,715 including grants of $ 530,733 ) (Revenue $ )

SUPPORT OF AREA NON-PROFIT ORGANIZATIONS AND COMMUNITY ORGANIZATIONS

4b (Code ) (Expenses $ 277,008 including grants of $ 246,026 ) (Revenue $ )

SCHOLARSHIPS TO AREA STUDENTS AND TO SUPPORT EDUCATION IN THE COMMUNITY.

4c (Code. ) (Expenses $ 142,650 including grants of $ 111,669 ) (Revenue $ )

SUPPORT OF AREA CHURCHES AND RELIGIOUS ORGANIZATIONS

4d Other program services (Describe in Schedule O )

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

4e Total program service expenses ▶ 981,373

**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 |
| 12a | 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 |
| 14a | 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 other assistance to or for any foreign organization? 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 other assistance to or for foreign individuals? 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 |
| 20a | 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 or other assistance to any domestic organization or government 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 or 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 25a | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | 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 | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, 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, Parts 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 | | |
| 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 or note to any line in this Part V ☐

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 1a | 1 | | |
| b | Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable | 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | 1c | | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a | 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" to line 3b, provide an explanation in Schedule O | | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | 4a | | 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 | | |
| 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 | | |
| 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 | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | 7f | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | 7h | | |
| 8 | **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | 8 | | 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 or note to any line in this Part VI [X]

## 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<br>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 | 1a | 9 | | |
| b | Enter the number of voting members included in line 1a, above, who are independent | 1b | 9 | | |
| 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 | | |
| 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<br>If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions) | 15b | | X |
| 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 ▶ OH

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 [X] 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. ▶ MARIAN SPICER COURTVIEW CENTER SUITE 202 SIDNEY OH 45365 937-497-7800

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

Check if Schedule O contains a response or note to any line in this Part VII ☐

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

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

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

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

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

| (A) Name and Title | (B) Average hours per week (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) ANDREW D COUNTS | 2.00 | | | | | | | | | |
| TREASURER | 0.00 | X | | X | | | | 0 | 0 | 0 |
| (2) CAROL BENNETT | 2.00 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | | 0 | 0 | 0 |
| (3) GERALD DOERGER | 2.00 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | | 0 | 0 | 0 |
| (4) THE HONORABLE NORMAN SMITH | 2.00 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | | 0 | 0 | 0 |
| (5) RALPH KEISTER, III | 2.00 | | | | | | | | | |
| VICE-CHAIR | 0.00 | X | | X | | | | 0 | 0 | 0 |
| (6) KENNETH J MONNIER | 2.00 | | | | | | | | | |
| SECRETARY | 0.00 | X | | X | | | | 0 | 0 | 0 |
| (7) KEITH DANIEL | 2.00 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | | 0 | 0 | 0 |
| (8) MARTHA MILLIGAN | 2.00 | | | | | | | | | |
| TRUSTEE | 0.00 | X | | | | | | 0 | 0 | 0 |
| (9) PRISCILLA WILT | 2.00 | | | | | | | | | |
| CHAIRMAN | 0.00 | X | | X | | | | 0 | 0 | 0 |
| (10) | | | | | | | | | | |
| (11) | | | | | | | | | | |

**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 | | | |
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| 1b Sub-total ▶ | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A ▶ | | | | | | | | | | |
| d Total (add lines 1b and 1c) ▶ | | | | | | | | | | |

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

| | | Yes | No |
|---|---|---|---|
| 3 | Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? 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 |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

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 ▶ 0

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|---|---|---|---|---|---|---|
| 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 | 2,086,022 | | | |
| | g Noncash contributions included in lines 1a-1f: $ | | 341,005 | | | |
| | h Total. Add lines 1a–1f | ▶ | 2,086,022 | | | |
| Program Service Revenue | | Busn. Code | | | | |
| | 2a | | | | | |
| | b | | | | | |
| | c | | | | | |
| | d | | | | | |
| | e | | | | | |
| | f All other program service revenue | | | | | |
| | g Total. Add lines 2a–2f | ▶ | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | ▶ | 406,145 | | | 406,145 |
| | 4 Income from investment of tax-exempt bond proceeds | ▶ | | | | |
| | 5 Royalties | ▶ | | | | |
| | | (i) Real | (ii) Personal | | | |
| | 6a Gross rents | | | | | |
| | b Less rental exps | | | | | |
| | c Rental inc or (loss) | | | | | |
| | d Net rental income or (loss) | ▶ | | | | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities: 4,289,297 | (ii) Other | | | |
| | b Less cost or other basis & sales exps | 4,228,511 | | | | |
| | c Gain or (loss) | 60,786 | | | | |
| | d Net gain or (loss) | ▶ | 60,786 | 60,786 | | |
| | 8a Gross income from fundraising events (not including $ of contributions reported on line 1c) See Part IV, line 18 | a | | | | |
| | b Less direct expenses | b | | | | |
| | c Net income or (loss) from fundraising events | ▶ | | | | |
| | 9a Gross income from gaming activities See Part IV, line 19 | a | | | | |
| | b Less direct expenses | b | | | | |
| | c Net income or (loss) from gaming activities | ▶ | | | | |
| | 10a Gross sales of inventory, less returns and allowances | a | | | | |
| | b Less cost of goods sold | b | | | | |
| | c Net income or (loss) from sales of inventory | ▶ | | | | |
| | Miscellaneous Revenue | Busn Code | | | | |
| | 11a FUND FEE REVENUE | | 120,749 | 120,749 | | |
| | b INVESTMENT FEE REVENUE | | 117,091 | 117,091 | | |
| | c SUPPORTING ORG FEES | | 20,038 | 20,038 | | |
| | d All other revenue | | | | | |
| | e Total. Add lines 11a–11d | ▶ | 257,878 | | | |
| | 12 Total revenue. See instructions | ▶ | 2,810,831 | 318,664 | 0 | 406,145 |

## 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 or note to any line 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 U S See Part IV, line 21 | 781,229 | 781,229 | | |
| 2 Grants and other assistance to individuals in the U S See Part IV, line 22 | 107,199 | 107,199 | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U S. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 135,706 | 70,540 | 36,342 | 28,824 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 363 | 189 | 97 | 77 |
| 10 Payroll taxes | 10,444 | 5,429 | 2,797 | 2,218 |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | 1,305 | | 1,305 | |
| c Accounting | 15,825 | | 15,825 | |
| d Lobbying | | | | |
| e Professional fundraising services See Part IV, line 17 | | | | |
| f Investment management fees | 21,395 | | 21,395 | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O ) | | | | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | | | | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 10,698 | 5,561 | 2,865 | 2,272 |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | 1,896 | | 1,896 | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 3,628 | 1,706 | 878 | 1,044 |
| 23 Insurance | | | | |
| 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 ADMINISTRATIVE | 18,315 | 9,520 | 4,905 | 3,890 |
| b | | | | |
| c | | | | |
| d | | | | |
| e All other expenses | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 1,108,003 | 981,373 | 88,305 | 38,325 |
| 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 or note to any line in this Part X ☐

| | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest bearing | | 22,040 | 1 | 16,969 |
| | 2 | Savings and temporary cash investments | | 3,945,631 | 2 | 2,772,154 |
| | 3 | Pledges and grants receivable, net | | 688,912 | 3 | 779,901 |
| | 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 | | 127 | 9 | 64 |
| | 10a | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 10a 138,861 | | | |
| | b | Less accumulated depreciation | 10b 61,298 | 81,191 | 10c | 77,563 |
| | 11 | Investments—publicly traded securities | | 11,883,666 | 11 | 21,058,206 |
| | 12 | Investments—other securities. See Part IV, line 11 | | | 12 | |
| | 13 | Investments—program-related See Part IV, line 11 | | | 13 | |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets See Part IV, line 11 | | | 15 | |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | | 16,621,567 | 16 | 24,704,857 |
| Liabilities | 17 | Accounts payable and accrued expenses | | | 17 | |
| | 18 | Grants payable | | 161,370 | 18 | 200,025 |
| | 19 | Deferred revenue | | | 19 | |
| | 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 | | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D | | 1,691,039 | 25 | 6,399,282 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 1,852,409 | 26 | 6,599,307 |
| 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 | | 534,484 | 27 | 1,019,534 |
| | 28 | Temporarily restricted net assets | | 8,579,976 | 28 | 17,086,016 |
| | 29 | Permanently restricted net assets | | 5,654,698 | 29 | |
| | | **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 | | 14,769,158 | 33 | 18,105,550 |
| | 34 | Total liabilities and net assets/fund balances | | 16,621,567 | 34 | 24,704,857 |

## Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 2,810,831 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,108,003 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 1,702,828 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 14,769,158 |
| 5 | Net unrealized gains (losses) on investments | 5 | 1,633,564 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 18,105,550 |

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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 | | |

2220

**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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

**2013**

Open to Public Inspection

| Name of the organization | Employer identification number |
|---|---|
| COMMUNITY FOUNDATION OF SHELBY COUNTY | 34-6565194 |

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

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

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

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

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

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

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

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

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

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

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

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

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

a ☐ Type I b ☐ Type II c ☐ Type III–Functionally integrated d ☐ Type III–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?

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

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

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

| | Yes | No |
|---|---|---|
| 11g(i) | | |
| 11g(ii) | | |
| 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 | | | | | | | | | |

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

Schedule A (Form 990 or 990-EZ) 2013

DAA

**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) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | 1,149,460 | 821,941 | 701,361 | 2,158,969 | 2,086,022 | 6,917,753 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | 1,149,460 | 821,941 | 701,361 | 2,158,969 | 2,086,022 | 6,917,753 |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | 6,917,753 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 1,149,460 | 821,941 | 701,361 | 2,158,969 | 2,086,022 | 6,917,753 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 198,648 | 381,392 | 268,654 | 375,892 | 406,145 | 1,630,731 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 8,548,484 |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 257,878 |

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 2013 (line 6, column (f) divided by line 11, column (f)) | 14 | 80.92 % |
| 15 | Public support percentage from 2012 Schedule A, Part II, line 14 | 15 | 79.02 % |

16a **33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2013.** 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—2012.** 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) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (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) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (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 2013 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 | Public support percentage from 2012 Schedule A, Part III, line 15 | 16 | % |

## Section D. Computation of Investment Income Percentage

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 | Investment income percentage from **2012** Schedule A, Part III, line 17 | 18 | % |

19a **33 1/3% support tests—2013.** 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—2012.** 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.** 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).

2220

**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.
▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

**2013**

Open to Public Inspection

Name of the organization
COMMUNITY FOUNDATION OF SHELBY COUNTY

Employer identification number
34-6565194

## 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 | 43 | 89 |
| 2 | Aggregate contributions to (during year) | 1,030,026 | 523,333 |
| 3 | Aggregate grants from (during year) | 536,383 | 347,045 |
| 4 | Aggregate value at end of year | 9,452,062 | 7,633,954 |

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? [X] 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? [X] 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)
[ ] Protection of natural habitat
[ ] Preservation of open space
[ ] Preservation of an historically important land area
[ ] Preservation of a certified historic structure

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 | 12,734,376 | 10,855,872 | 11,220,592 | 9,586,396 | 8,528,128 |
| b Contributions | 2,904,648 | 1,189,322 | 436,930 | 961,956 | 1,233,525 |
| c Net investment earnings, gains, and losses | 2,060,189 | 1,158,195 | -311,223 | 1,149,821 | 1,129,484 |
| d Grants or scholarships | -613,197 | -469,013 | -490,427 | -477,581 | -1,304,741 |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 17,086,016 | 12,734,376 | 10,855,872 | 11,220,592 | 9,586,396 |

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

- a Board designated or quasi-endowment ▶ 100.00 %
- b Permanent endowment ▶ %
- c Temporarily restricted endowment ▶ %

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.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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 | | | | |
| b Buildings | | 104,668 | 30,637 | 74,031 |
| c Leasehold improvements | | | | |
| d Equipment | | 34,193 | 30,661 | 3,532 |
| e Other | | | | |
| **Total.** Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) ) ▶ | | | | 77,563 |

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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) | | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 12 ) ▶ | | |

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|---|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 15 ) ▶ | |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability | (b) Book value |
|---|---|
| (1) Federal income taxes | |
| (2) ASSETS HELD IN TRUST | 6,399,282 |
| (3) ASSETS HELD IN TRUST | |
| (4) ASSETS HELD IN TRUST CONTRIBUTIONS | |
| (5) ASSETS HELD IN TRUCT INTEREST & DIVI | |
| (6) ASSETS HELD IN TRUST UNREALIZED & RE | |
| (7) ASSETS HELD IN TRUST EXPENSES | |
| (8) ASSETS HELD IN TRUST GRANTS | |
| (9) ASSETS HELD IN TRUST NON CASH CONTRI | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶ | 6,399,282 |

2. Liability for uncertain tax positions 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.**
Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 2,810,831 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | | |
| a | Net unrealized gains on investments | 2a | | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | | | |
| e | Add lines 2a through 2d | | | 2e | |
| 3 | Subtract line 2e from line 1 | | | 3 | 2,810,831 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1 | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines 4a and 4b | | | 4c | |
| 5 | Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 ) | | | 5 | 2,810,831 |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 1,108,003 |
| 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 | | | |
| e | Add lines 2a through 2d | | | 2e | |
| 3 | Subtract line 2e from line 1 | | | 3 | 1,108,003 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1 | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII ) | 4b | | | |
| c | Add lines 4a and 4b | | | 4c | |
| 5 | Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 ) | | | 5 | 1,108,003 |

**Part XIII Supplemental Information**

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 XIII Supplemental Information** (continued)

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.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

**2013**

Open to Public Inspection

Name of the organization: COMMUNITY FOUNDATION OF SHELBY COUNTY

Employer identification number: 34-6565194

## 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? [X] 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) BOTKINS ATHLETIC BOOSTERS<br>208 N SYCAMORE ST PO BOX 550<br>BOTKINS OH 45306 | 14-1953650 | | 25,000 | | | | ATHLETIC SUPPORT |
| (2) BOTKINS BEAUTIFICATION CLUB<br>PO BOX 372<br>BOTKINS OH 45306 | 34-6407906 | GOV | 20,918 | | | | COMMUNITY DEVELOPMEN |
| (3) BOTKINS FIRE DEPARTMENT<br>PO BOX 93<br>BOTKINS OH 45306 | 34-6407906 | | 10,784 | | | | EMERGENCY SERVICES |
| (4) BOTKINS LOCAL SCHOOLS<br>208 N SYCAMORE ST PO BOX 550<br>BOTKINS OH 45306 | 34-6400144 | 3 | 23,874 | | | | EQUIPMENT AND ED DEV |
| (5) BOTKINS POOL COMMITTEE, INC<br>PO BOX 172<br>BOTKINS OH 45306 | 34-1104302 | 3 | 8,594 | | | | SPORT & LEASURE EQUI |
| (6) COMPASSIONATE CARE-SHELBY CO<br>124 N. OHIO AVE.<br>SIDNEY OH 45365 | 20-8479583 | 3 | 17,150 | | | | MEDICAL SUPPORT |
| (7) ELIZABETH'S NEW LIFE CENTER<br>359 FORREST AVENUE<br>DAYTON OH 45405 | 31-1381901 | 3 | 14,750 | | | | PROGRAM SUPPORT |
| (8) FIRST PRESBYTERIAN CHURCH<br>202 N MIAMI AVE.<br>SIDNEY OH 45365 | 34-4429861 | 3 | 16,240 | | | | RELIGIOUS DEVELOPMEN |
| (9) A. FREYAG MASONRY<br>6002 PATTERSON HALPIN RD<br>SIDNEY OH 45365 | 31-1494613 | | 27,482 | | | | COMUNITY DEVELOPMENT |

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

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

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.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

**2013**

Open to Public Inspection

Name of the organization: COMMUNITY FOUNDATION OF SHELBY COUNTY

Employer identification number: 34-6565194

## 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) GATEWAY ARTS COUNCIL<br>PO BOX 14<br>SIDNEY OH 45365 | 34-1587606 | 3 | 11,500 | | | | SUPPORT OF THE ARTS |
| (2) HOLY ANGELS CATHOLIC CHURCH<br>324 S. OHIO AVE.<br>SIDNEY OH 45365 | 34-4459601 | 3 | 40,125 | | | | RELIGIOUS ED & SOCIA |
| (3) HOLY ANGELS SCHOOL<br>324 S. OHIO AVE<br>SIDNEY OH 45365 | 34-4455961 | 3 | 27,000 | | | | EDUCATIONAL SUPPORT |
| (4) KAH NURSERY INC<br>17447 PASCO MONTRA RD<br>BOTKINS OH 45306 | 31-1503411 | | 7,966 | | | | BUILDING AND BEAUTIF |
| (5) LEHMAN HIGH SCHOOL<br>2400 ST. MARYS AVE.<br>SIDNEY OH 45365 | 34-1055864 | 3 | 8,010 | | | | EQUIPMENT AND EDUCAT |
| (6) SENIOR CENTER OF SIDNEY<br>304 S WEST AVE<br>SIDNEY OH 45365 | 34-1845676 | 3 | 8,307 | | | | GENERAL OPERATIONS |
| (7) SHELBY COUNTY HISTORICAL SOCIETY<br>201 N. MAIN AVENUE<br>SIDNEY OH 45365 | 34-1317780 | 3 | 10,000 | | | | HISTORY PROGRAMS |
| (8) SHELBY COUNTY UNITED WAY<br>121 E. NORTH STREET<br>SIDNEY OH 45365 | 34-4473288 | 3 | 12,075 | | | | COMUNITY SUPPORT |
| (9) SIDNEY CITY SCHOOLS<br>232 N. MIAMI AVENUE<br>SIDNEY OH 45365 | 34-6401346 | 3 | 13,537 | | | | GENERAL SUPPORT |

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

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

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.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization: COMMUNITY FOUNDATION OF SHELBY COUNTY

Employer identification number: 34-6565194

## 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) SIDNEY DANCE COMPANY<br>PO BOX 4216<br>SIDNEY OH 45365 | 31-1014364 | 3 | 5,035 | | | | CULTURAL DEVELOPMENT |
| (2) SIDNEY CITY<br>201 W POPLAR ST<br>SIDNEY OH 45365 | 34-6401348 | GOV | 20,040 | | | | ENVIORNMENTAL |
| (3) SIDNEY-SHELBY YMCA<br>300 PARKWOOD DRIVE<br>SIDNEY OH 45365 | 34-1631890 | 3 | 6,723 | | | | GENERAL SUPPORT |
| (4) ST MARKS'S EPISCOPAL CHURCH<br>231 N MIAMI AVE<br>SIDNEY OH 45365 | 31-1234665 | 3 | 6,000 | | | | RELIGIOUS DEVELOPMEN |
| (5) ST REMY CHURCH<br>108 W. MAIN STREET<br>RUSSIA OH 45363 | 34-4428246 | 3 | 10,650 | | | | RELIGIOUS DEVELOPMEN |
| (6) TRINITY CHURCH OF THE BRETHREN<br>2220 N MAIN ST<br>SIDNEY OH 45365 | 31-1087011 | 3 | 8,400 | | | | RELIGIOUS DEVELOPMEN |
| (7) WILMA VALENTINE CLC<br>PO BOX 925<br>SIDNEY OH 45365 | 31-1596196 | 3 | 47,818 | | | | EDUCATIONAL SERVICES |
| (8) WILSON MEMORIAL HOSPITAL FOUNDATION<br>915 W. MICHIGAN AVENUE<br>SIDNEY OH 45365 | 52-1771615 | 3 | 42,550 | | | | MEDICAL EQUIPMENT |
| (9) RAISE THE ROOF FOR ARTS<br>P.O. BOX 484<br>SIDNEY OH 45365 | 26-4471913 | 3 | 140,272 | | | | GENERAL SUPPORT |

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

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

2220

**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.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization: COMMUNITY FOUNDATION OF SHELBY COUNTY

Employer identification number: 34-6565194

## 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) OPRS FOUNDATION | 31-1340918 | | 8,550 | | | | WELLNESS CLINICS FOR |
| (2) PIQUA CONCRETE CO. | 31-1031308 | | 11,656 | | | | HOUSTON ATHLETIC COM |
| (3) VILLAGE OF ANNA<br>ANNA OHIO<br>ANNA OH 45302 | 34-0894539 | 3 | 12,500 | | | | RENOVATIONS |
| (4) LOW VOLTAGE SOLUTIONS<br>1455 N MAIN AVE PO BOX 945<br>SIDNEY OH 45365 | 31-1595413 | | 7,920 | | | | HOUSTON ATHLETIC FAC |
| (5) OPERATION REBIRTH<br>1638 APPLE RD<br>ST PARIS OH 43072 | 31-0918694 | 501(C) | 18,128 | | | | RELEASE IF FUNDS |
| (6) RAPID DEVELOPMENT<br>15 W PARK ST<br>FT. LORAMIE OH 45845 | 32-0050295 | | 11,978 | | | | HOUSTON ATHLETIC FAC |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |

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

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

**Part III** **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. 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 EDUCATIONAL SCHOLARSHIPS | 139 | 107,199 | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |

**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

2220

**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.
▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

**2013**

**Open To Public Inspection**

Name of the organization: COMMUNITY FOUNDATION OF SHELBY COUNTY

Employer identification number: 34-6565194

## 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 | 23 | 341,005 | PROCEEDS FROM SALES |
| 10 | Securities — Closely held stock | | | | |
| 11 | Securities — Partnership, LLC, or trust interests | | | | |
| 12 | Securities — Miscellaneous | | | | |
| 13 | Qualified conservation contribution — Historic structures | | | | |
| 14 | Qualified conservation contribution — Other | | | | |
| 15 | Real estate — Residential | | | | |
| 16 | Real estate — Commercial | | | | |
| 17 | Real estate — Other | | | | |
| 18 | Collectibles | | | | |
| 19 | Food inventory | | | | |
| 20 | Drugs and medical supplies | | | | |
| 21 | Taxidermy | | | | |
| 22 | Historical artifacts | | | | |
| 23 | Scientific specimens | | | | |
| 24 | Archeological artifacts | | | | |
| 25 | Other ▶( ) | | | | |
| 26 | Other ▶( ) | | | | |
| 27 | Other ▶( ) | | | | |
| 28 | Other ▶( ) | | | | |

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

| | | | Yes | No |
|---|---|---|---|---|
| 30a | During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? | 30a | | 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.** 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.

| SCHEDULE O (Form 990 or 990-EZ) | Supplemental Information to Form 990 or 990-EZ | OMB No 1545-0047 |
|---|---|---|
| Department of the Treasury Internal Revenue Service | 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. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990. | 2013 Open to Public Inspection |

| Name of the organization | Employer identification number |
|---|---|
| COMMUNITY FOUNDATION OF SHELBY COUNTY | 34-6565194 |

AMENDED RETURN EXPLANATION

AMENDING TO CHANGE REPSONSE ON PART IV LINE 34 TO IDENTIFY RELATED TAX-EXEMPT ORGANIZATION ON SCHEDULE R

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 RETURN IS GIVEN TO THE EXECUTIVE DIRECTOR FOR REVIEW. THE BOARD REVIEWS AND APPROVES THE 990 BEFORE IT IS FILED.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

THE EMPLOYEES AND BOARD MEMBERS FILL OUT A CONFLICT OF INTEREST FORM AND SUBMIT TO THE ORGANIZATION AND THE FORMS ARE REVIEWED AND CONFLICTS ARE NOTED. BEFORE VOTES ON DISCRETIONARY GRANTS THE MEMBERS ARE REMINDED THAT IF THERE IS A CONFLICT OF INTEREST THEY ARE TO ABSTAIN FROM VOTING. THE ABSTENTIONS ARE NOTED IN THE MINUTES.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

**SCHEDULE R (Form 990)**

Department of the Treasury
Internal Revenue Service

# Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization: COMMUNITY FOUNDATION OF SHELBY COUNTY

Employer identification number: 34-6565194

## Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on 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) | CFSC II, LTD<br>100 S MAIN AVE., SUITE 202<br>SIDNEY OH 45365 | | OH | | | N/A |
| (2) | CFSC 1, LTD<br>100 S MAIN AVE., SUITE 2020<br>SIDNEY OH 45365 | | OH | | | N/A |
| (3) | | | | | | |
| (4) | | | | | | |
| (5) | | | | | | |

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

| | (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? Yes | (g) No |
|---|---|---|---|---|---|---|---|---|
| (1) | DONALD & EVELYN BENSMAN FOUNDATION<br>100 S MAIN AVE. 34-1936694<br>SIDNEY OH 45365 | GRANTS | OH | 3 | 7 | N/A | | X |
| (2) | | | | | | | | |
| (3) | | | | | | | | |
| (4) | | | | | | | | |
| (5) | | | | | | | | |

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

| | (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Dispro-portionate alloc ? Yes | (h) Dispro-portionate alloc ? 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) | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | | |

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

| | (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? Yes | (i) Section 512(b)(13) controlled entity? No |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) | | | | | | | | | | |
| (2) | | | | | | | | | | |
| (3) | | | | | | | | | | |
| (4) | | | | | | | | | | |

## Part V Transactions With Related Organizations Complete if the organization answered "Yes" on 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 related 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" on Form 990, Part IV, line 37.

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

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e) Are all partners section 501(c)(3) organizations? | | (f) Share of total income | (g) Share of end-of-year assets | (h) 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) | | | | | | | | | | | | | |
| (2) | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | | |
| (11) | | | | | | | | | | | | | |

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions).

2220

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No 1545-0172

**2013**

Attachment Sequence No **179**

Name(s) shown on return: COMMUNITY FOUNDATION OF SHELBY COUNTY

Identifying number: 34-6565194

Business or activity to which this form relates: INDIRECT DEPRECIATION

## Part I Election To Expense Certain Property Under Section 179

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

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

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

| | | | |
|---|---|---|---|
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction Enter the **smaller** of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562 | 10 | |
| 11 | Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12 ▶ | 13 | |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V

## Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

| | | | |
|---|---|---|---|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | 1,012 |

## Part III MACRS Depreciation (Do not include listed property.) (See instructions )

### Section A

| | | | |
|---|---|---|---|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2013 | 17 | 2,616 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐ | | |

### Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

| | (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only–see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|---|---|---|---|---|---|---|---|
| 19a | 3-year property | | | | | | |
| b | 5-year property | | | | | | |
| c | 7-year property | | | | | | |
| d | 10-year property | | | | | | |
| e | 15-year property | | | | | | |
| f | 20-year property | | | | | | |
| g | 25-year property | | | 25 yrs | | S/L | |
| h | Residential rental property | | | 27 5 yrs | MM | S/L | |
| | | | | 27 5 yrs | MM | S/L | |
| i | Nonresidential real property | | | 39 yrs | MM | S/L | |
| | | | | | MM | S/L | |

### Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 20a | Class life | | | | | S/L | |
| b | 12-year | | | 12 yrs | | S/L | |
| c | 40-year | | | 40 yrs | MM | S/L | |

## Part IV Summary (See instructions.)

| | | | |
|---|---|---|---|
| 21 | Listed property Enter amount from line 28 | 21 | |
| 22 | **Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions | 22 | 3,628 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

**For Paperwork Reduction Act Notice, see separate instructions.**

Form **4562** (2013)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

2220 Community Foundation of
34-6565194
FYE: 12/31/2013

# Federal Asset Report
## Form 990, Page 1

| Asset | Description | Date In Service | Cost | Bus % | Sec 179 | Bonus | Basis for Depr | Per | Conv | Meth | Prior | Current |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Prior MACRS:** | | | | | | | | | | | | |
| 3 | Equipment - Wells Office | 3/10/99 | 786 | | | | 786 | 7 | HY | 200DB | 786 | 0 |
| 6 | Computer System | 11/01/01 | 2,115 | | | | 2,115 | 5 | MQ | 200DB | 2,115 | 0 |
| | Sold/Scrapped: 1/01/13 | | | | | | | | | | | |
| 8 | Suite 201 Courtview Center | 4/02/02 | 104,668 | | | | 104,668 | 39 | MM | S/L | 28,021 | 2,616 |
| 10 | 4 Chairs | 4/02/02 | 664 | | | | 664 | 7 | HY | 200DB | 664 | 0 |
| 11 | Board Tables | 4/25/02 | 1,680 | | | | 1,680 | 7 | HY | 200DB | 1,680 | 0 |
| 12 | 2 Chairs | 4/25/02 | 332 | | | | 332 | 7 | HY | 200DB | 332 | 0 |
| 13 | Marker Board | 5/23/02 | 537 | | | | 537 | 7 | HY | 200DB | 537 | 0 |
| 15 | Back Up Drive | 10/29/02 | 799 | | | | 799 | 5 | HY | 200DB | 799 | 0 |
| 16 | Overhead Projector | 10/29/02 | 202 | | | | 202 | 7 | HY | 200DB | 202 | 0 |
| 17 | Computer | 4/21/05 | 1,521 | | | | 1,521 | 5 | MQ | 200DB | 1,521 | 0 |
| | Sold/Scrapped: 1/01/13 | | | | | | | | | | | |
| 18 | Computer | 10/20/05 | 1,521 | | | | 1,521 | 5 | MQ | 200DB | 1,521 | 0 |
| | Sold/Scrapped: 1/01/13 | | | | | | | | | | | |
| | | | 114,825 | | | | 114,825 | | | | 38,178 | 2,616 |
| **Other Depreciation:** | | | | | | | | | | | | |
| 14 | Software | 7/02/02 | 23,932 | | | | 23,932 | 3 | MO | Amort | 23,932 | 0 |
| 19 | COMPUTER | 12/02/11 | 1,585 | | | | 1,585 | 5 | MO | S/L | 343 | 317 |
| 20 | COMPUTER | 12/02/11 | 1,585 | | | | 1,585 | 5 | MO | S/L | 343 | 317 |
| 21 | Jessica's Computer System | 11/19/12 | 1,886 | | | | 1,886 | 5 | MO | S/L | 31 | 378 |
| | **Total Other Depreciation** | | 28,988 | | | | 28,988 | | | | 24,649 | 1,012 |
| | **Total ACRS and Other Depreciation** | | 28,988 | | | | 28,988 | | | | 24,649 | 1,012 |
| | **Grand Totals** | | 143,813 | | | | 143,813 | | | | 62,827 | 3,628 |
| | **Less: Dispositions and Transfers** | | 5,157 | | | | 5,157 | | | | 5,157 | 0 |
| | **Less: Start-up/Org Expense** | | 0 | | | | 0 | | | | 0 | 0 |
| | **Net Grand Totals** | | 138,656 | | | | 138,656 | | | | 57,670 | 3,628 |

2220 · Community Foundation of
34-6565194
FYE: 12/31/2013

# State Asset Report
## Form 990, Page 1

| Asset | Description | Date In Service | Cost | Basis for Depr | State Prior | State Current | Federal Current | Difference Fed - State |
|---|---|---|---|---|---|---|---|---|
| **Prior MACRS:** | | | | | | | | |
| 3 | Equipment - Wells Office | 3/10/99 | 786 | 786 | 786 | 0 | 0 | 0 |
| 6 | Computer System | 11/01/01 | 2,115 | 2,115 | 2,115 | 0 | 0 | 0 |
| | Sold/Scrapped: 1/01/13 | | | | | | | |
| 8 | Suite 201 Courtview Center | 4/02/02 | 104,668 | 104,668 | 28,021 | 2,616 | 2,616 | 0 |
| 10 | 4 Chairs | 4/02/02 | 664 | 664 | 664 | 0 | 0 | 0 |
| 11 | Board Tables | 4/25/02 | 1,680 | 1,680 | 1,680 | 0 | 0 | 0 |
| 12 | 2 Chairs | 4/25/02 | 332 | 332 | 332 | 0 | 0 | 0 |
| 13 | Marker Board | 5/23/02 | 537 | 537 | 537 | 0 | 0 | 0 |
| 15 | Back Up Drive | 10/29/02 | 799 | 799 | 799 | 0 | 0 | 0 |
| 16 | Overhead Projector | 10/29/02 | 202 | 202 | 202 | 0 | 0 | 0 |
| 17 | Computer | 4/21/05 | 1,521 | 1,521 | 1,521 | 0 | 0 | 0 |
| | Sold/Scrapped: 1/01/13 | | | | | | | |
| 18 | Computer | 10/20/05 | 1,521 | 1,521 | 1,521 | 0 | 0 | 0 |
| | Sold/Scrapped 1/01/13 | | | | | | | |
| | | | 114,825 | 114,825 | 38,178 | 2,616 | 2,616 | 0 |
| **Other Depreciation:** | | | | | | | | |
| 14 | Software | 7/02/02 | 23,932 | 23,932 | 23,932 | 0 | 0 | 0 |
| 19 | COMPUTER | 12/02/11 | 1,585 | 1,585 | 343 | 317 | 317 | 0 |
| 20 | COMPUTER | 12/02/11 | 1,585 | 1,585 | 343 | 317 | 317 | 0 |
| 21 | Jessica's Computer System | 11/19/12 | 1,886 | 1,886 | 31 | 378 | 378 | 0 |
| | **Total Other Depreciation** | | 28,988 | 28,988 | 24,649 | 1,012 | 1,012 | 0 |
| | **Total ACRS and Other Depreciation** | | 28,988 | 28,988 | 24,649 | 1,012 | 1,012 | 0 |
| | **Grand Totals** | | 143,813 | 143,813 | 62,827 | 3,628 | 3,628 | 0 |
| | **Less: Dispositions** | | 5,157 | 5,157 | 5,157 | 0 | 0 | 0 |
| | **Less: Start-up/Org Expense** | | 0 | 0 | 0 | 0 | 0 | 0 |
| | **Net Grand Totals** | | 138,656 | 138,656 | 57,670 | 3,628 | 3,628 | 0 |

2220 Community Foundation of
34-6565194
FYE: 12/31/2013

# AMT Asset Report
## Form 990, Page 1

| Asset | Description | Date In Service | Cost | Bus % | Sec 179 | Bonus | Basis for Depr | Per | Conv | Meth | Prior | Current |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Prior MACRS:** | | | | | | | | | | | | |
| 3 | Equipment - Wells Office | 3/10/99 | 786 | | | | 786 | 7 | HY | 150DB | 786 | 0 |
| 6 | Computer System | 11/01/01 | 2,115 | | | | 2,115 | 5 | MQ | 150DB | 2,115 | 0 |
| | Sold/Scrapped: 1/01/13 | | | | | | | | | | | |
| 8 | Suite 201 Courtview Center | 4/02/02 | 104,668 | | | | 104,668 | 39 | MM | S/L | 28,021 | 2,616 |
| 10 | 4 Chairs | 4/02/02 | 664 | | | | 664 | 7 | HY | 150DB | 664 | 0 |
| 11 | Board Tables | 4/25/02 | 1,680 | | | | 1,680 | 7 | HY | 150DB | 1,680 | 0 |
| 12 | 2 Chairs | 4/25/02 | 332 | | | | 332 | 7 | HY | 150DB | 332 | 0 |
| 13 | Marker Board | 5/23/02 | 537 | | | | 537 | 7 | HY | 150DB | 537 | 0 |
| 15 | Back Up Drive | 10/29/02 | 799 | | | | 799 | 5 | HY | 150DB | 799 | 0 |
| 16 | Overhead Projector | 10/29/02 | 202 | | | | 202 | 7 | HY | 150DB | 202 | 0 |
| 17 | Computer | 4/21/05 | 1,521 | | | | 1,521 | 5 | MQ | 150DB | 1,521 | 0 |
| | Sold/Scrapped. 1/01/13 | | | | | | | | | | | |
| 18 | Computer | 10/20/05 | 1,521 | | | | 1,521 | 5 | MQ | 150DB | 1,521 | 0 |
| | Sold/Scrapped: 1/01/13 | | | | | | | | | | | |
| | | | 114,825 | | | | 114,825 | | | | 38,178 | 2,616 |
| **Other Depreciation:** | | | | | | | | | | | | |
| 19 | COMPUTER | 12/02/11 | 1,585 | | | | 1,585 | 5 | MO | S/L | 343 | 317 |
| 20 | COMPUTER | 12/02/11 | 0 | | | | 0 | 0 | HY | | 0 | 0 |
| 21 | Jessica's Computer System | 11/19/12 | 0 | | | | 0 | 0 | HY | | 0 | 0 |
| | **Total Other Depreciation** | | 1,585 | | | | 1,585 | | | | 343 | 317 |
| | **Total ACRS and Other Depreciation** | | 1,585 | | | | 1,585 | | | | 343 | 317 |
| | **Grand Totals** | | 116,410 | | | | 116,410 | | | | 38,521 | 2,933 |
| | **Less: Dispositions and Transfers** | | 5,157 | | | | 5,157 | | | | 5,157 | 0 |
| | **Net Grand Totals** | | 111,253 | | | | 111,253 | | | | 33,364 | 2,933 |

2220 Community Foundation of
34-6565194
FYE: 12/31/2013

# Depreciation Adjustment Report
## All Business Activities

| Form | Unit | Asset | Description | Tax | AMT | AMT Adjustments/ Preferences |
|---|---|---|---|---|---|---|
| **MACRS Adjustments:** | | | | | | |
| Page 1 | 1 | 3 | Equipment - Wells Office | 0 | 0 | 0 |
| Page 1 | 1 | 6 | Computer System | 0 | 0 | 0 |
| Page 1 | 1 | 8 | Suite 201 Courtview Center | 2,616 | 2,616 | 0 |
| Page 1 | 1 | 10 | 4 Chairs | 0 | 0 | 0 |
| Page 1 | 1 | 11 | Board Tables | 0 | 0 | 0 |
| Page 1 | 1 | 12 | 2 Chairs | 0 | 0 | 0 |
| Page 1 | 1 | 13 | Marker Board | 0 | 0 | 0 |
| Page 1 | 1 | 15 | Back Up Drive | 0 | 0 | 0 |
| Page 1 | 1 | 16 | Overhead Projector | 0 | 0 | 0 |
| Page 1 | 1 | 17 | Computer | 0 | 0 | 0 |
| Page 1 | 1 | 18 | Computer | 0 | 0 | 0 |
| | | | | 2,616 | 2,616 | 0 |

2220 Community Foundation of
34-6565194 **Future Depreciation Report FYE: 12/31/14**
FYE: 12/31/2013 **Form 990, Page 1**

| Asset | Description | Date In Service | Cost | Tax | AMT |
|---|---|---|---|---|---|
| **Prior MACRS:** | | | | | |
| 3 | Equipment - Wells Office | 3/10/99 | 786 | 0 | 0 |
| 8 | Suite 201 Courtview Center | 4/02/02 | 104,668 | 2,617 | 2,617 |
| 10 | 4 Chairs | 4/02/02 | 664 | 0 | 0 |
| 11 | Board Tables | 4/25/02 | 1,680 | 0 | 0 |
| 12 | 2 Chairs | 4/25/02 | 332 | 0 | 0 |
| 13 | Marker Board | 5/23/02 | 537 | 0 | 0 |
| 15 | Back Up Drive | 10/29/02 | 799 | 0 | 0 |
| 16 | Overhead Projector | 10/29/02 | 202 | 0 | 0 |
| | | | 109,668 | 2,617 | 2,617 |
| **Other Depreciation:** | | | | | |
| 14 | Software | 7/02/02 | 23,932 | 0 | 0 |
| 19 | COMPUTER | 12/02/11 | 1,585 | 317 | 317 |
| 20 | COMPUTER | 12/02/11 | 1,585 | 317 | 0 |
| 21 | Jessica's Computer System | 11/19/12 | 1,886 | 377 | 0 |
| | **Total Other Depreciation** | | 28,988 | 1,011 | 317 |
| | **Total ACRS and Other Depreciation** | | 28,988 | 1,011 | 317 |
| | **Grand Totals** | | 138,656 | 3,628 | 2,934 |

2220 Community Foundation of
34-6565194 **Future Depreciation Report FYE: 12/31/14**
FYE: 12/31/2013 **Form 990, Page 1**

| Asset | Description | Date In Service | Cost | State | AMT |
|---|---|---|---|---|---|
| **Prior MACRS:** | | | | | |
| 3 | Equipment - Wells Office | 3/10/99 | 786 | 0 | 0 |
| 8 | Suite 201 Courtview Center | 4/02/02 | 104,668 | 2,617 | 2,617 |
| 10 | 4 Chairs | 4/02/02 | 664 | 0 | 0 |
| 11 | Board Tables | 4/25/02 | 1,680 | 0 | 0 |
| 12 | 2 Chairs | 4/25/02 | 332 | 0 | 0 |
| 13 | Marker Board | 5/23/02 | 537 | 0 | 0 |
| 15 | Back Up Drive | 10/29/02 | 799 | 0 | 0 |
| 16 | Overhead Projector | 10/29/02 | 202 | 0 | 0 |
| | | | 109,668 | 2,617 | 2,617 |
| **Other Depreciation:** | | | | | |
| 14 | Software | 7/02/02 | 23,932 | 0 | 0 |
| 19 | COMPUTER | 12/02/11 | 1,585 | 317 | 317 |
| 20 | COMPUTER | 12/02/11 | 1,585 | 317 | 0 |
| 21 | Jessica's Computer System | 11/19/12 | 1,886 | 377 | 0 |
| | **Total Other Depreciation** | | 28,988 | 1,011 | 317 |
| | **Total ACRS and Other Depreciation** | | 28,988 | 1,011 | 317 |
| | **Grand Totals** | | 138,656 | 3,628 | 2,934 |

Form **990**

# Two Year Comparison Report

For calendar year 2013, or tax year beginning , ending

**2012 & 2013**

Name

COMMUNITY FOUNDATION OF SHELBY COUNTY

Taxpayer Identification Number

34-6565194

| | | | 2012 | 2013 | Differences |
|---|---|---|---|---|---|
| Revenue | 1. Contributions, gifts, grants | 1. | 1,602,410 | 2,086,022 | 483,612 |
| | 2. Membership dues and assessments | 2. | | | |
| | 3. Government contributions and grants | 3. | | | |
| | 4. Program service revenue | 4. | | | |
| | 5. Investment income | 5. | 375,892 | 406,145 | 30,253 |
| | 6. Proceeds from tax exempt bonds | 6. | | | |
| | 7. Net gain or (loss) from sale of assets other than inventory | 7. | 405,015 | 60,786 | -344,229 |
| | 8. Net income or (loss) from fundraising events | 8. | | | |
| | 9. Net income or (loss) from gaming | 9. | | | |
| | 10. Net gain or (loss) on sales of inventory | 10. | | | |
| | 11. Other revenue | 11. | | 257,878 | 257,878 |
| | 12. **Total revenue.** Add lines 1 through 11 | 12. | 2,383,317 | 2,810,831 | 427,514 |
| Expenses | 13. Grants and similar amounts paid | 13. | 803,939 | 888,428 | 84,489 |
| | 14. Benefits paid to or for members | 14. | | | |
| | 15. Compensation of officers, directors, trustees, etc | 15. | | | |
| | 16. Salaries, other compensation, and employee benefits | 16. | 119,521 | 146,513 | 26,992 |
| | 17. Professional fundraising fees | 17. | | | |
| | 18. Other professional fees | 18. | 32,655 | 38,525 | 5,870 |
| | 19. Occupancy, rent, utilities, and maintenance | 19. | 11,226 | 10,698 | -528 |
| | 20. Depreciation and Depletion | 20. | 3,282 | 3,628 | 346 |
| | 21. Other expenses | 21. | 42,454 | 20,211 | -22,243 |
| | 22. **Total expenses.** Add lines 13 through 21 | 22. | 1,013,077 | 1,108,003 | 94,926 |
| | 23. **Excess or (Deficit).** Subtract line 22 from line 12 | 23. | 1,370,240 | 1,702,828 | 332,588 |
| Other Information | 24. Total exempt revenue | 24. | 2,383,317 | 2,810,831 | 427,514 |
| | 25. Total unrelated revenue | 25. | | | |
| | 26. Total excludable revenue | 26. | 2,383,317 | 2,810,831 | 427,514 |
| | 27. Total assets | 27. | 16,621,567 | 24,704,857 | 8,083,290 |
| | 28. Total liabilities | 28. | 1,852,409 | 6,599,307 | 4,746,898 |
| | 29. Retained earnings | 29. | 14,769,158 | 18,105,550 | 3,336,392 |
| | 30. Number of voting members of governing body | 30. | 9 | 9 | |
| | 31. Number of independent voting members of governing body | 31. | 9 | 9 | |
| | 32. Number of employees | 32. | 4 | 4 | |
| | 33. Number of volunteers | 33. | 9 | 9 | |

Form **990**

# Tax Return History

**2013**

Name: COMMUNITY FOUNDATION OF SHELBY COUNTY

Employer Identification Number: 34-6565194

| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|
| Contributions, gifts, grants | | | | 1,602,410 | 2,086,022 | |
| Membership dues | | | | | | |
| Program service revenue | | | | | | |
| Capital gain or loss | | | | 405,015 | 60,786 | |
| Investment income | | | | 375,892 | 406,145 | |
| Fundraising revenue (income/loss) | | | | | | |
| Gaming revenue (income/loss) | | | | | | |
| Other revenue | | | | | 257,878 | |
| **Total revenue** | | | | 2,383,317 | 2,810,831 | |
| Grants and similar amounts paid | | | | 803,939 | 888,428 | |
| Benefits paid to or for members | | | | | | |
| Compensation of officers, etc | | | | | | |
| Other compensation | | | | 119,521 | 146,513 | |
| Professional fees | | | | | 38,525 | |
| Occupancy costs | | | | 11,226 | 10,698 | |
| Depreciation and depletion | | | | 3,282 | 3,628 | |
| Other expenses | | | | 75,109 | 20,211 | |
| **Total expenses** | | | | 1,013,077 | 1,108,003 | |
| **Excess or (Deficit)** | | | | 1,370,240 | 1,702,828 | |
| | | | | | | |
| Total exempt revenue | | | | 2,383,317 | 2,810,831 | |
| Total unrelated revenue | | | | | | |
| Total excludable revenue | | | | 2,383,317 | 2,810,831 | |
| Total Assets | | | | 16,621,567 | 24,704,857 | |
| Total Liabilities | | | | 1,852,409 | 6,599,307 | |
| Net Fund Balances | | | | 14,769,158 | 18,105,550 | |

2220 Community Foundation of
34-6565194
FYE: 12/31/2013

# Federal Statements

## Taxable Interest on Investments

| Description | Amount | Unrelated Business Code | Exclusion Code | Postal Code | Acquired after 6/30/75 | US Obs ($ or %) |
|---|---|---|---|---|---|---|
| INTEREST INCOME ON INVESTMENT | $ 7,545 | | 14 | | | |
| TOTAL | $ 7,545 | | | | | |

## Taxable Dividends from Securities

| Description | Amount | Unrelated Business Code | Exclusion Code | Postal Code | Acquired after 6/30/75 | US Obs ($ or %) |
|---|---|---|---|---|---|---|
| DIVIDEND INCOME | $ 398,600 | | 14 | | | |
| TOTAL | $ 398,600 | | | | | |

# Federal Statements

## Schedule A, Part II, Line 1(e)

| Description | Amount |
|---|---|
| CASH DONATIONS | $ 526,912 |
| CASH CONTRIBUTION | 5,000 |
| CASH CONTRIBUTION | 132,322 |
| CASH CONTRIBUTION | 11,200 |
| CASH CONTRIBUTION | 27,200 |
| 400 SH USB | 16,043 |
| CASH CONTRIBUTION | 5,000 |
| 200SH JPM | 9,743 |
| CASH CONTRIBUTION | 82,600 |
| CASH CONTRIBUTION | 6,000 |
| CASH CONTRIBUTION | 7,700 |
| CASH CONTRIBUTION | 6,500 |
| CASH CONTRIBUTION | 100 |
| 105 SH XOM | 9,965 |
| CASH CONTRIBUTION | 5,200 |
| CASH CONTRIBUTION | 8,700 |
| CASH CONTRIBUTION | 7,700 |
| CASH CONTRIBUTION | 6,000 |
| CASH CONTRIBUTION | 50,300 |
| CASH CONTRIBUTION | 5,000 |
| CASH CONTRIBUTION | 65,000 |

# Federal Statements

## Schedule A, Part II, Line 1(e) (continued)

| Description | Amount |
|---|---|
| | $ |
| CASH CONTRIBUTION | 6,500 |
| CASH CONTRIBUTION | 10,500 |
| CASH CONTRIBUTION | 10,700 |
| CASH CONTRIBUTION | 200 |
| 471.11 SH LLSCX | 15,093 |
| CASH CONTRIBUTION | 6,500 |
| CASH CONTRIBUTION | 20,200 |
| CASH CONTRIBUTION | 5,000 |
| CASH CONTRIBUTION | 5,750 |
| CASH CONTRIBUTION | 10,111 |
| 200 SH THO | 10,697 |
| 200 SH THO | 10,668 |
| 266 SH USB | 9,054 |
| 192 SH USB | 7,539 |
| CASH CONTRIBUTION | 25,000 |
| CASH CONTRIBUTION | 15,000 |
| CASH CONTRIBUTION | 6,000 |
| CASH CONTRIBUTION | 70,550 |
| 202 SH MHFI | 14,871 |
| 1000 SH BMY | 40,092 |
| 400 SH RYN | 23,911 |
| 1000 SH TXN | 36,964 |

# Federal Statements

## Schedule A, Part II, Line 1(e) (continued)

| Description | Amount |
|---|---|
| 405 SH PH | $ 50,882 |
| 200 SH GPC | 15,581 |
| CASH CONTRIBUTION | 200 |
| 126 SH USB | 5,055 |
| CASH CONTRIBUTION | 33,150 |
| 165 SH JPM | 9,430 |
| CASH CONTRIBUTION | 11,313 |
| CASH CONTRIBUTION | 5,000 |
| CASH CONTRIBUTION | 9,500 |
| CASH CONTRIBUTION | 6,000 |
| CASH CONTRIBUTION | 5,000 |
| CASH CONTRIBUTION | 10,000 |
| 80 SH USB | 3,048 |
| CASH CONTRIBUTION | 60,000 |
| CASH CONTRIBUTION | 10,440 |
| CASH CONTRIBUTION | 69,747 |
| 710 SH SMG | 4,146 |
| 300 SH USB | 10,669 |
| 651 SH USB | 21,990 |
| 225 SH OHI | 6,831 |

# Federal Statements

## Schedule A, Part II, Line 1(e) (continued)

| Description | Amount |
|---|---|
| CASH CONTRIBUTION | $ 50,000 |
| CASH CONTRIBUTION | 12,000 |
| CASH CONTRIBUTION | 7,000 |
| CASH CONTRIBUTION | 1,000 |
| 240 SH MSK | 6,030 |
| CASH CONTRIBUTION | 24,200 |
| CASH CONTRIBUTION | 6,190 |
| CASH CONTRIBUTION | 6,000 |
| CASH CONTRIBUTION | 5,350 |
| CASH CONTRIBUTION | 34,333 |
| CASH CONTRIBUTION | 5,000 |
| CASH CONTRIBUTION | 5,100 |
| CASH CONTRIBUTION | 101,000 |
| CASH CONTRIBUTION | 51,639 |
| CASH CONTRIBUTION | 12,000 |
| CASH CONTRIBUTION | 7,800 |
| CASH CONTRIBUTION | 5,610 |
| CASH CONTRIBUTION | 5,000 |
| CASH CONTRIBUTION | 20,000 |
| CASH CONTRIBUTION | 15,000 |

# Federal Statements

## Schedule A, Part II, Line 1(e) (continued)

| Description | Amount |
|---|---|
| | $ |
| 75 SH USB | 2,703 |
| TOTAL | $ 2,086,022 |

## Schedule A, Part II, Line 8(e)

| Description | Amount |
|---|---|
| INTEREST INCOME ON INVESTMENT | $ 7,545 |
| DIVIDEND INCOME | 398,600 |
| TOTAL | $ 406,145 |

## Schedule A, Part II, Line 12

| Description | Amount |
|---|---|
| FUND FEE REVENUE | $ 120,749 |
| INVESTMENT FEE REVENUE | 117,091 |
| SUPPORTING ORG FEES | 20,038 |
| TOTAL | $ 257,878 |