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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 By law, the IRS generally cannot redact the information on the form

▶ 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 01-01-2013 , 2013, and ending 12-31-2013**

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

**C** Name of organization
FREMONT AREA COMMUNITY FOUNDATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
4424 WEST 48TH STREET
PO BOX B

City or town, state or province, country, and ZIP or foreign postal code
FREMONT, MI 49412

**D Employer identification number**
38-1443367

E Telephone number
(231) 924-5350

**G** Gross receipts $ 35,303,241

**F** Name and address of principal officer
CARLA A ROBERTS
4424 WEST 48TH STREET
FREMONT, MI 49412

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

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

**H(c)** Group exemption number ▶

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

**J Website:** ▶ WWW FACOMMUNITYFOUNDATION ORG

**K** Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

**L** Year of formation 1951

**M** State of legal domicile MI

## Part I Summary

**1** Briefly describe the organization's mission or most significant activities
TO PROMOTE PHILANTHROPY THROUGH GRANTS TO NONPROFIT ORGANIZATIONS PROVIDING CHARITABLE SERVICES THAT BENEFIT THE PEOPLE OF NEWAYGO COUNTY AND THE SURROUNDING AREA OF WESTERN MICHIGAN

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

Activities & Governance

| | | | |
|---|---|---|---|
| **3** | Number of voting members of the governing body (Part VI, line 1a) | **3** | 15 |
| **4** | Number of independent voting members of the governing body (Part VI, line 1b) | **4** | 15 |
| **5** | Total number of individuals employed in calendar year 2013 (Part V, line 2a) | **5** | 24 |
| **6** | Total number of volunteers (estimate if necessary) | **6** | 160 |
| **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 |

| | | Prior Year | Current Year |
|---|---|---|---|
| **8** | Contributions and grants (Part VIII, line 1h) | 2,932,689 | 1,698,777 |
| **9** | Program service revenue (Part VIII, line 2g) | 149,597 | 163,128 |
| **10** | Investment income (Part VIII, column (A), lines 3, 4, and 7d ) | 6,983,128 | 9,729,216 |
| **11** | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 43,606 | 16,418 |
| **12** | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 10,109,020 | 11,607,539 |
| **13** | Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) | 8,234,440 | 7,867,229 |
| **14** | Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| **15** | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 1,048,206 | 1,268,201 |
| **16a** | Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| **b** | Total fundraising expenses (Part IX, column (D), line 25) ▶252,969 | | |
| **17** | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 815,411 | 827,202 |
| **18** | Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25) | 10,098,057 | 9,962,632 |
| **19** | Revenue less expenses Subtract line 18 from line 12 | 10,963 | 1,644,907 |

| | | Beginning of Current Year | End of Year |
|---|---|---|---|
| **20** | Total assets (Part X, line 16) | 188,096,543 | 210,140,085 |
| **21** | Total liabilities (Part X, line 26) | 4,699,623 | 4,002,022 |
| **22** | Net assets or fund balances Subtract line 21 from line 20 | 183,396,920 | 206,138,063 |

## 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 — 2014-08-13 Date

▶ CARLA A ROBERTS PRESIDENT AND CEO
Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| Kerry Nelson CPA | | | | P00932757 |

Firm's name ▶ REHMANN ROBSON LLC — Firm's EIN ▶ 38-3635706

Firm's address ▶ 2330 EAST PARIS AVE SE PO BOX 6547
GRAND RAPIDS, MI 495166547 — Phone no (616) 975-4100

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

## Part III Statement of Program Service Accomplishments

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

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

TO PROMOTE PHILANTHROPY THROUGH GRANTS TO NONPROFIT ORGANIZATIONS PROVIDING CHARITABLE SERVICES THAT BENEFIT THE PEOPLE OF NEWAYGO COUNTY AND THE SURROUNDING AREA OF WESTERN MICHIGAN

**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 $ 4,619,456 including grants of $ 4,268,570 ) (Revenue $ 179,339 )

COMMUNITY RESPONSIVE GRANTMAKING ADMINISTERING AND DISTRIBUTING FUNDS RECEIVED EXCLUSIVELY FOR CHARITABLE PURPOSES THROUGH GRANTS TO NONPROFIT ORGANIZATIONS THAT PROVIDE SERVICES FOR THE BENEFIT OF THE PEOPLE OF NEWAYGO COUNTY, MICHIGAN AND THE SURROUNDING AREA OF WESTERN MICHIGAN CATEGORIES OF FUNDING INCLUDE CHARITABLE PURPOSES ACROSS MANY SECTORS, INCLUDING BUT NOT LIMITED TO HEALTH, EDUCATION, COMMUNITY DEVELOPMENT, AND SERVICES TO VULNERABLE POPULATIONS

**4b** (Code ) (Expenses $ 2,466,793 including grants of $ 2,279,420 ) (Revenue $ 0 )

TO IMPROVE EDUCATIONAL ATTAINMENT TO 60% BY THE YEAR 2025 INCLUDES THE ADMINISTRATION AND DISTRIBUTION OF FUNDS FOR CHARITABLE PURPOSES THROUGH GRANTS TO NONPROFIT ORGANIZATIONS THAT PROVIDE EDUCATIONAL SERVICES FOR THE BENEFIT OF THE PEOPLE OF NEWAYGO COUNTY, MICHIGAN AND THE SURROUNDING AREA OF WESTERN MICHIGAN CATEGORIES OF FUNDING INCLUDE CHARITABLE PURPOSES SUCH AS KINDERGARTEN READINESS, STEAM, LITERACY, REMEDIATION AND ACTIVITIES THAT CREATE A POSITIVE COLLEGE AND CAREER-ORIENTED CULTURE ALSO INCLUDES SCHOLARSHIPS TO EDUCATIONAL INSTITUTIONS SERVING RESIDENTS OF NEWAYGO COUNTY, MICHIGAN AND THE SURROUNDING AREA OF WESTERN MICHIGAN

**4c** (Code ) (Expenses $ 1,233,679 including grants of $ 1,139,971 ) (Revenue $ 0 )

COMMUNITY & ECONOMIC DEVELOPMENT TO REDUCE THE UNEMPLOYMENT RATE BELOW THE NATIONAL AVERAGE WHILE PRESERVING OUR RURAL CHARACTER INCLUDES THE ADMINISTRATION AND DISTRIBUTION OF FUNDS FOR CHARITABLE PURPOSES THROUGH GRANTS TO NONPROFIT ORGANIZATIONS THAT PROVIDE WORKFORCE DEVELOPMENT INCLUDING SMALL BUSINESS AND ENTREPRENEURSHIP DEVELOPMENT, DESIGNED TO HIRE UNEMPLOYED AND UNDEREMPLOYED RESIDENTS OF NEWAYGO COUNTY, MI

(Code ) (Expenses $ 149,791 including grants of $ 138,413 ) (Revenue $ 0 )

NATURAL RESOURCES INCLUDES THE ADMINISTRATION AND DISTRIBUTION OF FUNDS FOR CHARITABLE PURPOSES THROUGH GRANTS TO NONPROFIT ORGANIZATIONS THAT PRESERVE THE RICH NATURAL RESOURCES AND RURAL CHARACTER OF NEWAYGO COUNTY, MI AND THE SURROUNDING AREA OF WESTERN MICHIGAN

(Code ) (Expenses $ 44,213 including grants of $ 40,855 ) (Revenue $ 0 )

COMMUNITY PARTNER EFFECTIVENESS INCLUDES THE ADMINISTRATION AND DISTRIBUTION OF FUNDS FOR CHARITABLE PURPOSES THROUGH TECHNICAL ASSISTANCE AND SERVICES TO NONPROFIT ORGANIZATIONS THAT ENHANCE THEIR IMPACT AND EFFECTIVENESS

**4d** Other program services (Describe in Schedule O )
(Expenses $ 194,004 including grants of $ 179,268 ) (Revenue $ 0 )

**4e** **Total program service expenses** ▶ 8,513,932

## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | Yes | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)? | 2 | Yes | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | | No |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | | No |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III* | 5 | | |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | Yes | |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | No |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | Yes | |
| 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 | | No |
| 10 | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | Yes | |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.* | 11a | Yes | |
| b | Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* | 11b | Yes | |
| c | Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* | 11c | | No |
| d | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX* | 11d | | No |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | Yes | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* | 11f | Yes | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | | No |
| 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 | Yes | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | No |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | No |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* | 14b | | No |
| 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 | | No |
| 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 | | No |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)* | 17 | | No |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | Yes | |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | No |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | No |
| 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)*

| | | | | | |
|---|---|---|---|---|---|
| **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** | Yes | |
| **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** | Yes | |
| **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** | Yes | |
| **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** | | No |
| **b** | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | **24b** | | |
| **c** | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | **24c** | | |
| **d** | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | **24d** | | |
| **25a** | **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | **25a** | | No |
| **b** | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | **25b** | | No |
| **26** | 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** | | No |
| **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** | | No |
| **28** | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | | |
| **a** | A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | **28a** | | No |
| **b** | A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | **28b** | | No |
| **c** | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV* | **28c** | | No |
| **29** | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | **29** | Yes | |
| **30** | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | **30** | | No |
| **31** | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | **31** | | No |
| **32** | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | **32** | | No |
| **33** | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I* | **33** | | No |
| **34** | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | **34** | Yes | |
| **35a** | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | **35a** | Yes | |
| **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** | Yes | |
| **36** | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | **36** | | No |
| **37** | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | **37** | | No |
| **38** | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O | **38** | Yes | |

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

Check if Schedule O contains a response 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 | 20 | | |
| 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 | | Yes | |
| 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 | 24 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | 2b | | Yes | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year? . . . | 3a | | | No |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No" 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 | | | No |
| b | If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . | 5a | | | No |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | | No |
| c | If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . . | 5c | | | |
| 6a | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . | 6a | | | No |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . | 6b | | | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** | | | | |
| a | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? . . . . . | 7a | | Yes | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . . | 7b | | Yes | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . | 7c | | | No |
| d | If "Yes," indicate the number of Forms 8282 filed during the year . . . . | 7d | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . | 7e | | | No |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . | 7f | | | No |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . . | 7g | | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . . | 7h | | | |
| 8 | **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . . | 8 | | | No |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | |
| a | Did the organization make any taxable distributions under section 4966? . . . . . | 9a | | | No |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? . . . . . | 9b | | | No |
| 10 | **Section 501(c)(7) organizations.** Enter | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 . . . | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 | **Section 501(c)(12) organizations.** Enter | | | | |
| a | Gross income from members or shareholders . . . . . | 11a | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . . | 11b | | | |
| 12a | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | 12a | | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . . | 12b | | | |
| 13 | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O | 13a | | | |
| 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 | | | No |
| b | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . . | 14b | | | |

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

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| **1a** | Enter the number of voting members of the governing body at the end of the tax year . . . . . | **1a** | 15 | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O | | | | |
| **b** | Enter the number of voting members included in line 1a, above, who are independent . . . . . | **1b** | 15 | | |
| **2** | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . . | **2** | | | No |
| **3** | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . | **3** | | | No |
| **4** | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . | **4** | | | No |
| **5** | Did the organization become aware during the year of a significant diversion of the organization's assets? . | **5** | | | No |
| **6** | Did the organization have members or stockholders? . . . . . | **6** | | Yes | |
| **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** | | Yes | |
| **b** | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . | **7b** | | | No |
| **8** | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | | | |
| **a** | The governing body? . . . . . | **8a** | | Yes | |
| **b** | Each committee with authority to act on behalf of the governing body? . . . . . | **8b** | | Yes | |
| **9** | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . . . . | **9** | | | No |

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

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

## Section C. Disclosure

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

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

☐ Own website ☐ Another's website ☑ Upon request ☐ 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

▶ KATHRYN J POPE 4424 W 48TH ST PO BOX B
FREMONT, MI 49412 (231) 924-5350

**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, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) LYNNE ROBINSON<br>SECRETARY | 3 00 | X | | X | | | | 0 | 0 | 0 |
| (2) RICHARD DUNNING<br>TREASURER | 3 00 | X | | X | | | | 0 | 0 | 0 |
| (3) ROBERT ZELDENRUST<br>CHAIR | 3 00 | X | | X | | | | 0 | 0 | 0 |
| (4) WILLIAM JOHNSON<br>VICE CHAIR | 3 00 | X | | X | | | | 0 | 0 | 0 |
| (5) CAROLYN HUMMEL<br>TRUSTEE | 3 00 | X | | | | | | 0 | 0 | 0 |
| (6) CATHY KISSINGER<br>TRUSTEE | 3 00 | X | | | | | | 0 | 0 | 0 |
| (7) DALE TWING<br>TRUSTEE | 3 00 | X | | | | | | 0 | 0 | 0 |
| (8) HENDRICK JONES<br>TRUSTEE | 3 00 | X | | | | | | 0 | 0 | 0 |
| (9) JOSEPH ROBERSON<br>TRUSTEE | 3 00 | X | | | | | | 0 | 0 | 0 |
| (10) KIRK WYERS<br>TRUSTEE | 3 00 | X | | | | | | 0 | 0 | 0 |
| (11) LINDSAY HAGER<br>TRUSTEE | 3 00<br>10 | X | | | | | | 0 | 0 | 0 |
| (12) MARGARET GUNNELL<br>TRUSTEE-PART YEAR-THROUGH 6/6/13 | 3 00 | X | | | | | | 0 | 0 | 0 |
| (13) MARIA GONZALEZ<br>TRUSTEE | 3 00 | X | | | | | | 0 | 0 | 0 |
| (14) MARY RANGEL<br>TRUSTEE | 3 00 | X | | | | | | 0 | 0 | 0 |
| (15) ROBERT CLOUSE<br>TRUSTEE | 3 00 | X | | | | | | 0 | 0 | 0 |
| (16) TOM WILLIAMS<br>TRUSTEE | 3 00 | X | | | | | | 0 | 0 | 0 |
| (17) CARLA ROBERTS<br>PRESIDENT & CEO | 39 50<br>50 | | | X | | X | | 160,779 | 0 | 21,197 |

**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 | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| **1b** **Sub-Total** . . . . . ▶ | | | | | | | | | | |
| **c** **Total from continuation sheets to Part VII, Section A** . . . . ▶ | | | | | | | | | | |
| **d** **Total (add lines 1b and 1c)** . . . . . ▶ | | | | | | | | 160,779 | 0 | 21,197 |

**2** Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 1

| | | | Yes | No |
|---|---|---|---|---|
| **3** | Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* . . . . . | **3** | | No |
| **4** | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* . . . . . | **4** | Yes | |
| **5** | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* . . . . . | **5** | | No |

## Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| FUND EVALUATION GROUP EAST 5TH STREET SUITE 1600 201 CINCINNATI OH 45202 | INVESTMENT CONSULTANT | 152,886 |
| | | |
| | | |
| | | |
| | | |

**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 ▶ 1

**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 711 | | | | |
| | b | Membership dues | 1b 0 | | | | |
| | c | Fundraising events | 1c 16,667 | | | | |
| | d | Related organizations | 1d 200,700 | | | | |
| | e | Government grants (contributions) | 1e 0 | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f 1,480,699 | | | | |
| | g | Noncash contributions included in lines 1a-1f $ | 130,195 | | | | |
| | h | **Total.** Add lines 1a-1f | ▶ | 1,698,777 | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a | ADMINISTRATIVE SUPPORT | 900099 | 145,236 | 145,236 | | |
| | b | COMMUNITY PICNIC | 900099 | 2,070 | 2,070 | | |
| | c | PROGRAM RELATED INVESTMENTS | 900099 | 647 | 647 | | |
| | d | NC3 MEMBERSHIP DUES | | 13,300 | 13,300 | | |
| | e | NC3 TRAINING REGISTRATION FEES | | 1,875 | 1,875 | | |
| | f | All other program service revenue | | 0 | 0 | 0 | 0 |
| | g | **Total.** Add lines 2a–2f | ▶ | 163,128 | | | |
| | 3 | Investment income (including dividends, interest, and other similar amounts) | ▶ | 4,574,620 | | | 4,574,620 |
| | 4 | Income from investment of tax-exempt bond proceeds | ▶ | 0 | | | |
| | 5 | Royalties | ▶ | 86 | | | 86 |
| | | | (i) Real / (ii) Personal | | | | |
| | 6a | Gross rents | | | | | |
| | b | Less rental expenses | | | | | |
| | c | Rental income or (loss) | 0 / 0 | | | | |
| | d | Net rental income or (loss) | ▶ | 0 | | | |
| | | | (i) Securities / (ii) Other | | | | |
| | 7a | Gross amount from sales of assets other than inventory | 28,822,271 | | | | |
| | b | Less cost or other basis and sales expenses | 23,667,675 | | | | |
| | c | Gain or (loss) | 5,154,596 / 0 | | | | |
| | d | Net gain or (loss) | ▶ | 5,154,596 | | | 5,154,596 |
| Other Revenue | 8a | Gross income from fundraising events (not including $ 16,667 of contributions reported on line 1c) See Part IV, line 18 | a 28,148 | | | | |
| | b | Less direct expenses | b 28,027 | | | | |
| | c | Net income or (loss) from fundraising events | ▶ | 121 | | | 121 |
| | 9a | Gross income from gaming activities See Part IV, line 19 | a | | | | |
| | b | Less direct expenses | b | | | | |
| | c | Net income or (loss) from gaming activities | ▶ | 0 | | | |
| | 10a | Gross sales of inventory, less returns and allowances | a | | | | |
| | b | Less cost of goods sold | b | | | | |
| | c | Net income or (loss) from sales of inventory | ▶ | 0 | | | |
| | | Miscellaneous Revenue | Business Code | | | | |
| | 11a | MICELLANEOUS | 900099 | 16,211 | 16,211 | | |
| | b | | | 0 | | | |
| | c | | | 0 | | | |
| | d | All other revenue | | 0 | 0 | 0 | 0 |
| | e | **Total.** Add lines 11a–11d | ▶ | 16,211 | | | |
| | 12 | **Total revenue.** See Instructions | ▶ | 11,607,539 | 179,339 | 0 | 9,729,423 |

## 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 United States See Part IV, line 21 | 7,015,796 | 7,015,796 | | |
| 2 Grants and other assistance to individuals in the United States See Part IV, line 22 | 851,433 | 851,433 | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16 | 0 | 0 | | |
| 4 Benefits paid to or for members | 0 | 0 | | |
| 5 Compensation of current officers, directors, trustees, and key employees . . . . | 160,993 | 32,199 | 112,695 | 16,099 |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . | 0 | 0 | 0 | 0 |
| 7 Other salaries and wages | 809,782 | 283,424 | 396,793 | 129,565 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . | 62,544 | 19,826 | 33,536 | 9,182 |
| 9 Other employee benefits . . . . . | 156,115 | 52,323 | 79,775 | 24,017 |
| 10 Payroll taxes . . . . . | 78,767 | 25,034 | 42,288 | 11,445 |
| 11 Fees for services (non-employees) | | | | |
| a Management . . . . . | 0 | 0 | 0 | 0 |
| b Legal . . . . . | 6,064 | 0 | 6,064 | 0 |
| c Accounting . . . . . | 30,775 | 0 | 30,775 | 0 |
| d Lobbying . . . . . | 0 | 0 | 0 | 0 |
| e Professional fundraising services See Part IV, line 17 | 0 | | | |
| f Investment management fees . . . . . | 130,258 | 0 | 130,258 | 0 |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . . | 28,259 | 0 | 27,259 | 1,000 |
| 12 Advertising and promotion . . . . | 25,790 | 10,710 | 10,284 | 4,796 |
| 13 Office expenses . . . . . | 94,539 | 1,500 | 73,130 | 19,909 |
| 14 Information technology . . . . . | 61,952 | 0 | 61,952 | 0 |
| 15 Royalties . . | 0 | 0 | 0 | 0 |
| 16 Occupancy . . . . . | 81,022 | 27,926 | 41,127 | 11,969 |
| 17 Travel . . . . . | 45,012 | 31,105 | 11,710 | 2,197 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . . | 0 | 0 | 0 | 0 |
| 19 Conferences, conventions, and meetings . . . . | 31,450 | 9,067 | 17,921 | 4,462 |
| 20 Interest . . . . . | 0 | 0 | 0 | 0 |
| 21 Payments to affiliates . . . . . | 0 | 0 | 0 | 0 |
| 22 Depreciation, depletion, and amortization . . . . . | 61,419 | 0 | 61,419 | 0 |
| 23 Insurance . . . . . | 24,186 | 1,501 | 9,963 | 12,722 |
| 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 MATCHING GRANT PROGRAM | 29,700 | 29,700 | 0 | 0 |
| b INITIATIVES | 24,253 | 24,253 | 0 | 0 |
| c NC3 | 15,252 | 15,252 | 0 | 0 |
| d FALL SPEAKER SERIES | 30,000 | 30,000 | 0 | 0 |
| e All other expenses | 107,271 | 52,883 | 48,782 | 5,606 |
| 25 **Total functional expenses.** Add lines 1 through 24e | 9,962,632 | 8,513,932 | 1,195,731 | 252,969 |
| 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) | 0 | | | |

**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 | | 23,249 | 1 | 15,371 |
| | 2 | Savings and temporary cash investments | | 1,034,313 | 2 | 2,661,345 |
| | 3 | Pledges and grants receivable, net | | 1,176,576 | 3 | 761,069 |
| | 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 | | 0 | 5 | 0 |
| | 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 | | 0 | 6 | 0 |
| | 7 | Notes and loans receivable, net | | 23,930 | 7 | 21,447 |
| | 8 | Inventories for sale or use | | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | 31,936 | 9 | 31,369 |
| | 10a | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 10a 2,413,159 | | | |
| | b | Less accumulated depreciation | 10b 1,254,544 | 1,214,709 | 10c | 1,158,615 |
| | 11 | Investments—publicly traded securities | | 10,398,249 | 11 | 31,131 |
| | 12 | Investments—other securities See Part IV, line 11 | | 173,886,738 | 12 | 205,158,194 |
| | 13 | Investments—program-related See Part IV, line 11 | | 69,360 | 13 | 63,419 |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets See Part IV, line 11 | | 237,483 | 15 | 238,125 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | | 188,096,543 | 16 | 210,140,085 |
| Liabilities | 17 | Accounts payable and accrued expenses | | 254,741 | 17 | 58,566 |
| | 18 | Grants payable | | 4,444,882 | 18 | 3,500,835 |
| | 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 | | 0 | 22 | 0 |
| | 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 | | 0 | 25 | 442,621 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 4,699,623 | 26 | 4,002,022 |
| 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 | | 182,712,542 | 27 | 205,657,129 |
| | 28 | Temporarily restricted net assets | | 684,378 | 28 | 480,934 |
| | 29 | Permanently restricted net assets | | | 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 | | 183,396,920 | 33 | 206,138,063 |
| | 34 | Total liabilities and net assets/fund balances | | 188,096,543 | 34 | 210,140,085 |

## Part XI Reconcilliation 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 | 11,607,539 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 9,962,632 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | 1,644,907 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 183,396,920 |
| 5 | Net unrealized gains (losses) on investments | 5 | 21,247,573 |
| 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 | -170,095 |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 206,138,063 |

## 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? | 2a | | No |
| | 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 | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | Yes | |
| | 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 | | | |
| c | If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | 2c | Yes | |
| | If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | | No |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | 3b | | |

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# SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

## Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**
▶ **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**
FREMONT AREA COMMUNITY FOUNDATION

**Employer identification number**
38-1443367

**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?

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

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

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

**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 ") | 1,758,997 | 2,018,168 | 2,033,600 | 2,865,032 | 1,698,777 | 10,374,574 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0 |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0 |
| 4 **Total.** Add lines 1 through 3 | 1,758,997 | 2,018,168 | 2,033,600 | 2,865,032 | 1,698,777 | 10,374,574 |
| 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) | | | | | | 638,887 |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | 9,735,687 |

## 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 | 1,758,997 | 2,018,168 | 2,033,600 | 2,865,032 | 1,698,777 | 10,374,574 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 4,326,973 | 4,629,221 | 4,169,461 | 5,631,319 | 4,575,267 | 23,332,241 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | 0 |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | | | | | | 0 |
| 11 **Total support** (Add lines 7 through 10) | | | | | | 33,706,815 |

| | | | |
|---|---|---|---|
| 12 | Gross receipts from related activities, etc (see instructions) | 12 | 761,019 |

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

## Section C. Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 14 | Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | 14 | 28 880 % |
| 15 | Public support percentage for 2012 Schedule A, Part II, line 14 | 15 | 28 930 % |

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 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).

| Facts And Circumstances Test |
| --- |
| FREMONT AREA COMMUNITY FOUNDATION RECEIVES MORE THAN 10% OF ITS SUPPORT FROM THE PUBLIC AND THAT SUPPORT IS NOT FROM ONE FAMILY OR GROUP OF RELATED ENTITIES THE PUBLIC SUPPORT PERCENTAGE HAS BEEN JUST UNDER 33 1/3% FOR THE PAST 5 YEARS RANGING FROM 28 88% TO 32 93% GOVERNMENT SUPPORT WAS 11% OVER THE PAST 5 YEARS IN ADDITION OUR BOARD IS MADE UP OF MEMBERS THAT REPRESENT THE BROAD INTERESTS OF THE PUBLIC |

| Return Reference | Explanation | |
| --- | --- | --- |

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**SCHEDULE D** (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

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

**Employer identification number**
38-1443367

## 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 | 74 | |
| 2 | Aggregate contributions to (during year) | 282,134 | |
| 3 | Aggregate grants from (during year) | 187,957 | |
| 4 | Aggregate value at end of year | 5,239,566 | |

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

| | | Held at the End of the 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 | b (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|---|
| 1a | Beginning of year balance | 179,311,418 | 168,594,503 | 171,607,835 | 155,380,964 | 127,513,799 |
| b | Contributions | 1,517,855 | 2,685,582 | 6,804,168 | 1,257,126 | 734,108 |
| c | Net investment earnings, gains, and losses | 30,566,309 | 18,525,154 | -562,465 | 23,225,119 | 36,317,243 |
| d | Grants or scholarships | 7,802,891 | 8,568,160 | 7,249,622 | 6,403,881 | 7,725,804 |
| e | Other expenditures for facilities and programs | 24,826 | 24,404 | 31,887 | 27,651 | 30,102 |
| f | Administrative expenses | 1,965,518 | 1,901,257 | 1,973,526 | 1,823,842 | 1,428,280 |
| g | End of year balance | 201,602,347 | 179,311,418 | 168,594,503 | 171,607,835 | 155,380,964 |

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

- a Board designated or quasi-endowment ▶ 99 800 %
- b Permanent endowment ▶
- c Temporarily restricted endowment ▶ 0 200 %

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) | | No |
| (ii) related organizations | 3a(ii) | | No |
| 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 | | 113,856 | | 113,856 |
| b Buildings | | 1,613,658 | 619,333 | 994,325 |
| c Leasehold improvements | | | | 0 |
| d Equipment | | 685,645 | 635,211 | 50,434 |
| e Other | | | | 0 |
| **Total.** Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 1,158,615 |

**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 | 0 | |
| (2) Closely-held equity interests | 0 | |
| (3) Other | | |
| (A) MUTUAL FUNDS | 205,158,194 | F |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 12 )* ▶ | 205,158,194 | |

**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 |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| **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 |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **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 |
|---|---|
| Federal income taxes | 0 |
| CHARITABLE GIFT ANNUITIES | 162,487 |
| ANNUITIES-TRUSTS | 280,134 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 25 )* ▶ | 442,621 |

**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 | 32,512,343 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | | |
| a | Net unrealized gains on investments | 2a | 21,247,572 | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII ) | 2d | -142,068 | | |
| e | Add lines **2a** through **2d** | | | 2e | 21,105,504 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 11,406,839 |
| 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 | 200,700 | | |
| c | Add lines **4a** and **4b** | | | 4c | 200,700 |
| 5 | Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12 ) | | | 5 | 11,607,539 |

**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 | 9,971,901 |
| 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 | 9,269 | | |
| e | Add lines **2a** through **2d** | | | 2e | 9,269 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 9,962,632 |
| 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 | 0 | | |
| c | Add lines **4a** and **4b** | | | 4c | 0 |
| 5 | Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18 ) | | | 5 | 9,962,632 |

**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

| Return Reference | Explanation |
|---|---|
| Schedule D, Part III, Line 4, Collections of art - description of collections | FREMONT AREA COMMUNITY FOUNDATION IS HOLDING A COLLECTION OF HISTORICAL ARTIFACTS FOR THE NEWAYGO COUNTY MUSEUM AND HERITAGE CENTER UNTIL THE ORGANIZATION IS FINANCIALLY ABLE TO HOLD THE COLLECTION THE ORGANIZATION IS A NON-PROFIT THAT IS DEDICATED TO THE CULTIVATION AND PRESERVATION OF NEWAYGO COUNTY HISTORY |
| Schedule D, Part V, Line 4, Intended uses of endowment funds | TO MAKE GRANTS FROM THE ENDOWMENT FUNDS TO CHARITABLE ORGANIZATIONS THAT PROVIDE SERVICES AND BENEFITS CONSISTENT WITH THE FOUNDATION'S MISSION TO IMPROVE THE LIVES OF THE CITIZENS OF NEWAYGO COUNTY, MICHIGAN AND THE NEARBY AREAS OF WESTERN MICHIGAN |
| Schedule D, Part X, Line 2, FIN 48 (ASC 740) footnote | THE INTERNAL REVENUE SERVICE HAS RULED THAT THE FOUNDATION AND ITS SUPPORTING ORGANIZATIONS ARE PUBLIC CHARITIES AS DESCRIBED IN SECTIONS 509(A)(1), 509(A)(3), AND 170(B)(1)(A)(VI) OF THE INTERNAL REVENUE CODE CONSEQUENTLY, THE FOUNDATION IS EXEMPT FROM FEDERAL INCOME TAX THE COMMUNITY FOUNDATION HAS ANALYZED THE TAX POSITIONS IN FEDERAL AND STATE JURISDICTIONS WHERE IT IS REQUIRED TO FILE INCOME TAX RETURNS, AS WELL AS ALL OPEN TAX YEARS IN THESE JURISDICTIONS, TO IDENTIFY POTENTIAL UNCERTAIN TAX POSTIONS THE COMMUNITY FOUNDATION TREATS INTEREST AND PENALTIES ATTRIBUTABLE TO INCOME TAXES, AND REFLECTS ANY CHARGES FOR SUCH, TO THE EXTENT THEY ARISE, AS A COMPONENT OF ITS MANGEMENT AND GENERAL EXPENSES THE COMMUNITY FOUNDATION HAS EVALUATED ITS INCOME TAX FILING POSTIONS FOR THE FISCAL YEARS 2010 THROUGH 2013, THE YEARS WHICH REMAIN SUBJECT TO EXAMINATION AS OF DECEMBER 31, 2013 THE COMMUNITY FOUNDATION CONCLUDED THAT THERE ARE NO UNCERTAIN TAX POSITIONS REQUIRING RECOGNITION IN THE COMMUNITY FOUNDATION'S COMBINED FINANCIAL STATEMENTS THE COMMUNITY FOUNDATION DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECOGNIZED TAX BENEFITS ("UTB") (E G TAX DEDUCTIONS, EXCLUSIONS,OR CREDITS CLIAMED OR EXPECTED TO BE CLAIMED) TO SIGNIFICANTLY CHANGE IN THE NEXT TWELVE MONTHS THE COMMUNITY FOUNDATION DOES NOT HAVE ANY AMOUNTS ACCRUED FOR INTEREST AND PENALTIES RELATED TO UTBS AT DECEMBER 31, 2013 OR 2012, AND IS NOT AWARE OF ANY CLAIMS FOR SUCH AMOUNTS BY FEDERAL OR STATE INCOME TAX AUTHORITIES |
| Schedule D, Part XI, Line 2d, Other revenues in audited financial statements not in form 990 | CHANGE IN VALUE OF SPLIT INTEREST - -170095, FUNDRAISING EVENT EXPENSES - 28027, |
| Schedule D, Part XI, Line 4b, Other revenues in form 990 not in audited financial statements | GRANT FROM SUPPORTING ORGANIZATION - 200700, |
| Schedule D, Part XII, Line 2d, Other expenses in audited financial statements not in form 990 | FUNDRAISING EVENT EXPENSES - 9269, |
| | |

**Part XIII Supplemental Information *(continued)***

| Return Reference | Explanation |
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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.**

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

**Information about Schedule G (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
FREMONT AREA COMMUNITY FOUNDATION

**Employer identification number**
38-1443367

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

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

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

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

| **(i)** Name and address of individual or entity (fundraiser) | **(ii)** Activity | **(iii)** Did fundraiser have custody or control of contributions? Yes | No | **(iv)** Gross receipts from activity | **(v)** Amount paid to (or retained by) fundraiser listed in col **(i)** | **(vi)** Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|
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| **Total** . . . . . ▶ | | | | | | |

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

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

| | | (a) Event #1 OCCF AUCTION/DINNER (event type) | (b) Event #2 COFPAR FUNDRAISERS (event type) | (c) Other events 1 (total number) | (d) Total events (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | 41,305 | 18,857 | 2,442 | 62,604 |
| | 2 Less Contributions | 18,225 | 16,231 | 0 | 34,456 |
| | 3 Gross income (line 1 minus line 2) | 23,080 | 2,626 | 2,442 | 28,148 |
| Direct Expenses | 4 Cash prizes | 0 | 0 | | 0 |
| | 5 Noncash prizes | 17,979 | 760 | | 18,739 |
| | 6 Rent/facility costs | 329 | 100 | 695 | 1,124 |
| | 7 Food and beverages | 4,700 | 1,967 | | 6,667 |
| | 8 Entertainment | 0 | 0 | | 0 |
| | 9 Other direct expenses | 349 | 874 | 274 | 1,497 |
| | 10 Direct expense summary Add lines 4 through 9 in column (d) ▶ | | | | (28,027) |
| | 11 Net income summary Subtract line 10 from line 3, column (d) ▶ | | | | 121 |

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

| | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Non-cash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | ☐ Yes % ☐ No | ☐ Yes % ☐ No | ☐ Yes % ☐ No | |
| | 7 Direct expense summary Add lines 2 through 5 in column (d) ▶ | | | | |
| | 8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶ | | | | |

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

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

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

b If "Yes," explain _____

11

Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

| | | | |
|---|---|---|---|
| a | The organization's facility . . . . . | 13a | % |
| b | An outside facility . . . . . | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

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

Name ▶ .....

Address ▶ .....

16 Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ $ .....

Description of services provided ▶ .....

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

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

| Return Reference | Explanation |
|---|---|

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**Schedule I (Form 990)**

Department of the Treasury
Internal Revenue Service

# Grants and Other Assistance to Organizations, Governments and Individuals in the United States

**Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.**

▶ **Attach to Form 990**

▶ **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
FREMONT AREA COMMUNITY FOUNDATION

**Employer identification number**
38-1443367

## 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.

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| See Additional Data Table | | | | | | | |
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2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 113

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

**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) SCHOLARSHIPS | 494 | 850,433 | | | |
| (2) MEDICAL EXPENSES FOR TERMINALLY ILL CHILD | 1 | 1,000 | | | |
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**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

| Return Reference | Explanation |
|---|---|
| Schedule I, Part I, Line 2, Procedures for monitoring use of grant funds | GRANT RECIPIENTS ARE REQUIRED TO SUBMIT AN EVALUATION AT THE CONCLUSION OF THE PROGRAM OR PROJECT FUNDED BUT NOT LESS THAN ANNUALLY THE EVALUATION DESCRIBES THE USE, SUCCESSES AND CHALLENGES OF THE PROGRAM OR PROJECT, NUMBER SERVED, FINANCIAL INFORMATION AND OTHER INFORMATION RELATIVE TO THE ORIGINAL GRANT APPLICATION THE EVALUATION IS REVIEWED TO ASSESS CONSISTENCY WITH THE ORIGINAL APPLICATION AND ATTAINMENT OF PROJECT/PROGRAM GOALS PERIODIC SITE VISITS ARE MADE TO PROJECTS/PROGRAMS TO OBSERVE THE PROJECT/PROGRAM IN ACTION TO EVALUATE THEIR OPERATION AND EFFECTIVENESS |
| Schedule I, Part II, Column H, Purpose of grant or assistance | TRUENORTH COMMUNITY SERVICES, 38-6158533 OPERATING & PROGRAM SUPPORT, ENDOWMENT REQUESTS, AFTER SCHOOL PROGRAM, COLLEGE MENTORING, BUILDING INDEPENDENT FAMILIES, PARKS IN FOCUS, SAMRC OUTREACH TO FARMWORKER COMMUNITY, STRENGTHENING VOLUNTEERISM IN NEWAYGO COUNTY, CAMP SCHOLARSHIPS,NEWAYGO COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY, 38-1717623 2014 SUMMER INTERNSHIP PROGRAM, WE CAN NC, EDUCATION MINI GRANTS, PARENTS AS TEACHERS, ADVANCED AND ACCELERATED SERVICES, FILLING THE EARLY CHILDHOOD GAP, RESPECT EFFECT, BUSINESS LEADERS OF TOMORROW,ARTS CENTER FOR NEWAYGO COUNTY, 38-3205000 OPERATING AND PROGRAM SUPPORT, FACILITY UPGRADES,SUMMER YOUTH THEATER, SATELLITE BALLET 2013, $1/$1 MATCH,FREMONT PUBLIC SCHOOLS, 38-6003027 BOOK PURCHASES, CLOSE UP TRIP, AED MACHINES, RAINFOREST WORKSHOP, NW EVALUATION TESTING PROGRAM, EDUCATION MINI GRANTS, CLASSROOM SOFTWARE, FAMILIES TOGETHER, ACT SEMINAR, AFTER SCHOOL PROGRAM, ENDOWMENT REQUESTS, BEAVER ISLAND GROUP,CITY OF FREMONT, 38-6004684 PARK MAINTENANCE, DOWNTOWN IMPROVEMENT, CHRISTMAS MURALS, "ADOPT-A-BLOCK" INITIATIVE, 2013 CONSTRUCTION SEASON,LOVE IN THE NAME OF CHRIST - NEWAYGO COUNTY, 38-2871534 OPERATING AND PROGRAM SUPPORT, FOOD PANTRY $ 50/$1 MATCH, FOOD PURCHASES, STRATEGIC PLANNING, PROJECT RAMP,CENTER FOR NONPROFIT HOUSING A TRUENORTH COMMUNITY SERVICE, 38-3164047 HOUSING ASSISTANCE PROGRAMS, HOMEBUYER ASSISTANCE PROGRAM, TARGET MARKET ANALYSIS,GRANT PUBLIC SCHOOLS, 38-6003017 CLOSE UP WASHINGTON D C , COLLEGE ACCESS, EDUCATION MINI GRANTS, AFTER SCHOOL PROGRAM, LIFE SKILLS FOREVER,,NEWAYGO COUNTY COUNCIL FOR THE PREVENTION OF CHILD ABUSE & NEGLECT, 38-2577323 OPERATING AND PROGRAM SUPPORT, PERIOD OF PURPLE CRYING, SUMMER PROGRAMS, NC3 PARENT EDUCATION INITIATIVE,NEWAYGO COUNTY COMMISSION ON AGING, 38-6006112 OPERATING AND PROGRAM SUPPORT, HOMEMAKER PGM, BUS ACCESS TRANSPORTATION, ALZHEIMER DAY ACTIVITY GROUP/RESPITE,FREMONT AREA DISTRICT LIBRARY, 38-3316295 SUMMER READING PROGRAM 2013, OPERATING SUPPORT, CIRCULATING MATERIALS,NON PROFIT RESOURCE CENTER, ENDOWMENT REQUESTS,FEEDING AMERICA WEST MICHIGAN FOOD BANK, 38-2439659 $2/$3 UNDERWRITING FOR NEWAYGO CO FIXED PANTRIES, $3/$4 UNDERWRITING FOR MOBILE PANTRIES, OTHER FEEDING PROGRAMS,CATHOLIC CHARITIES WEST MICHIGAN, 38-3012473 COUNSELING PROGRAM NEWAYGO CO AND VERA HOUSE, FOSTER GRANDPARENTS PROGRAM (LAKE AND NEWAYGO CO ),WHITE CLOUD PUBLIC SCHOOLS, 38-6003034 THE BREWSTER PROJECT, WC BAND PROGRAM, EDUCATION MINI GRANTS, SMALL TOWN MUSIC IN BIG PLACES, WE INSPIRE DREAMS, COLLEGE ACCESS, CHICAGO TRIP,WOMEN''S INFORMATION SERVICE, INC, 38-2536680 DOMESTIC VIOLENCE & SEXUAL ASSAULT SUPPORT SERVICES, $ 50/$1 MATCH, WOMEN''S NIGHT OUT, MCCF MATCH DAY,BALDWIN FAMILY HEALTH CARE, 38-2053619 ORAL HEALTH KITS, COMMUNITY ROOM COMPLETION, VOLUNTEER IN-HOME RESPITE, HEALTH CENTER EQUIPMENT,HESPERIA COMMUNITY SCHOOLS, 38-6003002 COLLEGE ACCESS, PLAY EQUIPMENT, GENERAL OPERATING SUPPORT, SCOREBOARD, LITERACY BUS, EDUCATION MINI GRANTS,GRAND VALLEY STATE UNIVERSITY, 38-1684280 WATER RESOURCES INSTITUTE FIELD STATION, CRITICAL LANDS MAPPING PROJECT - MUSKEGON RIVER WATERSHED, OPERATING SUPPORT, COMMUNITY PARTNER EFFECTIVENESS, NON PROFIT BOARD CERTIFICATION,HESPERIA COMMUNITY LIBRARY, 38-1720440 GENERAL OPERATING SUPPORT, CIRCULATING MATERIALS, PERIODICALS, ENDOWMENT REQUESTS, SUMMER READING PROGRAM,ROSE LAKE YOUTH CAMP, 38-1681340 GENERAL OPERATING SUPPORT, CAMPER SCHOLARSHIPS, DISCOVERY DAY CAMP, CAMP BATH HOUSE,BETHANY CHRISTIAN SERVICES, 38-1405282 OPERATING AND PROGRAM SUPPORT, PREGNANCY COUNSELING PROGRAM,DISADVANTAGED YOUTH PROGRAMS,MARION PUBLIC SCHOOLS, 38-6003225 MINI-GRANTS FOR EDUCATORS, MI HISTORY IS ALIVE, COLLEGE & HIGH SCHOOL ONLINE OPPORTUNITIES, IPAD AND CLOUD USE TRAINING & EQUIPMENT,DISTRICT HEALTH DEPARTMENT #10, 38-3372828 WORKSITE WELLNESS EXTENSION, WIC FARMERS MKT NUTRITION PROGRAM, MATCH DAY, CHILDREN''S SPECIAL HEALTH CARE PROGRAM,PROJECT STARBURST, 38-1988807 GENERAL OPERATING SUPPORT FOR FOOD PANTRY, MCCF MATCH DAY, GED TESTING FEE ASSISTANCE,CITY OF REED CITY, 38-6004586 CITY IMPROVEMENTS, MUSIC & ARTS IN THE PARK, PARK MAINTENANCE, MOOSE FLAG PROJECT,FREMONT AREA CHAMBER OF COMMERCE, 47-0733366 FREMONT & NEWAYGO FARMER''S MARKET - BRIDGE CARDS AND DOUBLE UP FOOD BUCKS, NBFF SPECIAL KIDS DAY,MSU EXTENSION DISTRICT 5, 38-6005984 FOOD AND NUTRITION PROGRAMS, BREASTFEEDING INITIATIVE, SUPPORT FOR RECEPTIONISTS/SECRETARY,MECOSTA COUNTY MEDICAL CENTER FOUNDATION, 38-3358675 SUPPLEMENT ANNUAL PURCHASE OF MEDICAL EQUIPMENT, STAFF DEVELOPMENT, MCCF MATCH DAY, |

## Additional Data

**Software ID:** 13000248
**Software Version:** 2013v3.1
**EIN:** 38-1443367
**Name:** FREMONT AREA COMMUNITY FOUNDATION

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| 27TH JUDICIAL CIRCUIT COURT<br>PO BOX 885<br>WHITE CLOUD,MI 49349 | 38-6006112 | GOVT UNIT | 17,464 | | | | NEWAYGO COUNTY CASA PROGRAM |
| ALPHA FAMILY CENTER OF NEWAYGO<br>PO BOX 595<br>NEWAYGO,MI 49337 | 20-5937038 | 501(C)(3) | 39,417 | | | | OPERATING AND PROGRAM SUPPORT, MENTORING PROGRAM |
| AMERICAN DIABETES ASSOCIATION - MICHIGAN<br>30200 TELEGRAPH ROAD 105<br>BINGHAM FARMS,MI 48025 | 13-1623888 | 501(C)(3) | 5,000 | | | | CAMP MIDICHA |
| AMERICAN RED CROSS MUSKEGON-OCEANA-NEWAYGO<br>313 WEST WEBSTER AVENUE<br>MUSKEGON,MI 49440 | 53-0196605 | 501(C)(3) | 43,224 | | | | OPERATING AND PROGRAM SUPPORT |
| ANGELS OF ACTION<br>PO BOX 1020<br>BIG RAPIDS,MI 49307 | 45-2035870 | 501(C)(3) | 5,757 | | | | BACKPACK BLESSINGS, MATCH DAY |
| ARTS CENTER FOR NEWAYGO COUNTY<br>4734 SOUTH CAMPUS COURT<br>FREMONT,MI 49412 | 38-3205000 | 501(C)(3) | 448,841 | | | | OPERATING AND PROGRAM SUPPORT, FACILITY UPGRADES,SUMMER YOUTH THEATER, SATELLITE BALLET 2013, $1/$1 MATCH |
| ASSOCIATION FOR THE BLIND & VISUALLY IMPAIRED<br>456 CHERRY STREET SE<br>GRAND RAPIDS,MI 49503 | 38-1387122 | 501(C)(3) | 5,000 | | | | LOW VISION REHAB SERVICES |
| BACK TO GOD MINISTRIES INTERNATIONAL<br>6555 WEST COLLEGE DRIVE<br>PALOS HEIGHTS,IL 60463 | 38-2284261 | 501(C)(3) | 8,000 | | | | GENERAL OPERATING SUPPORT |
| BALDWIN FAMILY HEALTH CARE<br>1615 MICHIGAN AVENUE<br>BALDWIN,MI 49307 | 38-2053619 | 501(C)(3) | 77,250 | | | | ORAL HEALTH KITS, COMMUNITY ROOM COMPLETION, VOLUNTEER IN-HOME RESPITE, HEALTH CENTER EQUIPMENT |
| BALDWIN PROMISE AUTHORITY<br>525 FOURTH STREET<br>BALDWIN,MI 49304 | 38-6002152 | GOVT UNIT | 75,718 | | | | OPERATING AND PROGRAM SUPPORT, 2014 SE MICHIGAN COLLEGE TOUR |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| BELLWETHER FOUNDATION<br>PO BOX 475<br>FREMONT,MI 49412 | 38-3182232 | 501(C)(3) | 8,185 | | | | GROUP FACILITATION METHODS, OPERATING AND PROGRAM SUPPORT |
| BETHANY CHRISTIAN SERVICES<br>6995 WEST 48TH STREET<br>FREMONT,MI 49412 | 38-1405282 | 501(C)(3) | 24,654 | | | | OPERATING AND PROGRAM SUPPORT, PREGNANCY COUNSELING PROGRAM,DISADVANTAGED YOUTH PROGRAMS |
| BIG JACKSON PUBLIC SCHOOL<br>4020 EAST 13 MILE ROAD<br>PARIS,MI 49338 | 38-2407184 | GOVT UNIT | 11,735 | | | | SUMMER MINI-CAMP, 2014 YOUTH ENRICHMENT SCHOLARSHIPS |
| CAMP HENRY<br>5575 GORDON AVENUE<br>NEWAYGO,MI 49337 | 38-1415419 | 501(C)(3) | 20,000 | | | | 2014 YOUTH ENRICHMENT SCHOLARSHIPS |
| CAMP TALL TURF<br>816 MADISON AVENUE SE<br>GRAND RAPIDS,MI 49507 | 38-1890465 | 501(C)(3) | 10,770 | | | | SUMMER YOUTH CAMP |
| CATHOLIC CHARITIES WEST MICHIGAN<br>360 DIVISION AVENUE S STE 3A<br>GRAND RAPIDS,MI 49503 | 38-3012473 | 501(C)(3) | 100,000 | | | | COUNSELING PROGRAM NEWAYGO CO AND VERA HOUSE, FOSTER GRANDPARENTS PROGRAM (LAKE AND NEWAYGO CO ) |
| CENTER FOR NONPROFIT HOUSING A TRUENORTH COMMUNITY SERVICE<br>PO BOX 149<br>FREMONT,MI 49412 | 38-3164047 | 501(C)(3) | 185,494 | | | | HOUSING ASSISTANCE PROGRAMS, HOMEBUYER ASSISTANCE PROGRAM, TARGET MARKET ANALYSIS |
| CFLEADS<br>1055 BROADWAY SUITE 130<br>KANSAS CITY,MO 64105 | 43-1645180 | 501(C)(3) | 5,000 | | | | CFLEADS SUPPORT FOR 2013 |
| CITY OF BIG RAPIDS<br>226 NORTH MICHIGAN<br>BIG RAPIDS,MI 49307 | 38-6004663 | GOVT UNIT | 11,296 | | | | CATCH A FISH GRANT A WISH, SURVEILLANCE, DONOR RECOGNITION PLAQUE, MATCH DAY |
| CITY OF FREMONT<br>101 E MAIN STREET<br>FREMONT,MI 49412 | 38-6004684 | GOVT UNIT | 305,781 | | | | PARK MAINTENANCE, DOWNTOWN IMPROVEMENT, CHRISTMAS MURALS, "ADOPT-A-BLOCK" INITIATIVE, 2013 CONSTRUCTION SEASON |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| CITY OF GRANT<br>PO BOX 435<br>GRANT,MI 49327 | 38-6007221 | GOVT UNIT | 75,000 | | | | COMPLETION OF SAFE ROUTES TO SCHOOL, AMPHITHEATRE |
| CITY OF REED CITY<br>227 EAST LINCOLN AVENUE<br>REED CITY,MI 49677 | 38-6004586 | GOVT UNIT | 7,859 | | | | CITY IMPROVEMENTS, MUSIC & ARTS IN THE PARK, PARK MAINTENANCE, MOOSE FLAG PROJECT |
| CITY OF WHITE CLOUD<br>PO BOX 607<br>WHITE CLOUD,MI 49349 | 38-6007264 | GOVT UNIT | 6,000 | | | | PURPLE HEART POW WOW |
| CLASSIS MUSKEGON MINISTRIES<br>973 WEST NORTON<br>MUSKEGON,MI 49441 | 38-2051351 | 501(C)(3) | 76,715 | | | | OPERATING AND PROGRAM SUPPORT, $ 50/$1 MATCH |
| COMMUNITIES OVERCOMING VIOLENT ENCOUNTERS INC<br>906 EAST LUDINGTON AVENUE<br>LUDINGTON,MI 49431 | 38-2243550 | 501(C)(3) | 5,110 | | | | COVE TECHNOLOGY EQUIPMENT, CAPITAL CAMPAIGN |
| COMMUNITY CHRISTIAN OUTREACH<br>PO BOX 204<br>LEROY,MI 49655 | 38-3413444 | 501(C)(3) | 10,000 | | | | UTILITY ASSISTANCE |
| COUNTY OF NEWAYGO<br>PO BOX 885<br>WHITE CLOUD,MI 49349 | 38-6006112 | GOVT UNIT | 39,688 | | | | OPERATING AND PROGRAM SUPPORT, BUILDING COMMON GROUND FOR GROWTH 2013-2016 |
| CROSSROADS THEATRE GUILDINC<br>249 WEST UPTON<br>REED CITY,MI 49677 | 38-2690480 | 501(C)(3) | 15,000 | | | | CTG HANDICAPPED BATHROOM |
| CROTON TOWNSHIP<br>5833 EAST DIVISION STREET<br>NEWAYGO,MI 49337 | 38-2064869 | GOVT UNIT | 322,170 | | | | CROTON-HARDY PATHWAY, FLAGS FOR THE CAUSEWAY, SUMMER RECREATION PROGRAM |
| CROTON TOWNSHIP LIBRARY<br>8260 SOUTH CROTON-HARDY DR<br>NEWAYGO,MI 49337 | 26-4047781 | GOVT UNIT | 17,134 | | | | SUMMER READING PROGRAM 2013, 2014 CIRCULATING MATERIALS |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC Code section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| DISABILITY CONNECTION OF WEST MICHIGAN<br>27 EAST CLAY AVENUE<br>MUSKEGON,MI 49442 | 38-3476797 | 501(C)(3) | 55,000 | | | | ADVOCACY, EMPOWERMENT, ACCESSIBILITY, EDUCATION |
| DISTRICT HEALTH DEPARTMENT #10<br>PO BOX 850<br>WHITE CLOUD,MI 49349 | 38-3372828 | GOVT UNIT | 18,376 | | | | WORKSITE WELLNESS EXTENSION, WIC FARMERS MKT NUTRITION PROGRAM, MATCH DAY, CHILDREN''S SPECIAL HEALTH CARE PROGRAM |
| ENSLEY TOWNSHIP<br>7163 EAST 120TH STREET<br>SAND LAKE,MI 49343 | 38-2628964 | GOVT UNIT | 26,045 | | | | BAPTIST LAKE PARK CAPITAL IMPROVEMENTS 2013 |
| EVART DOWNTOWN DEVELOPMENT AUTHORITY<br>PO BOX 668<br>EVART,MI 49631 | 38-3185621 | GOVT UNIT | 8,000 | | | | THE EVART MUSICALE |
| EVART PUBLIC SCHOOLS<br>P O BOX 917<br>EVART,MI 49631 | 38-6003211 | GOVT UNIT | 9,380 | | | | MINI-GRANTS FOR EDUCATORS, EMS AFTERSCHOOL ACADEMY |
| EVERY WOMAN''S PLACE INC<br>175 WEST APPLE AVENUE<br>MUSKEGON,MI 49440 | 38-2072675 | 501(C)(3) | 54,360 | | | | MEETING YOUTH OUTREACH NEEDS, OPERATING SUPPORT |
| FEEDING AMERICA WEST MICHIGAN FOOD BANK<br>864 WEST RIVER CENTER DRIVE<br>COMSTOCK PARK,MI 49321 | 38-2439659 | 501(C)(3) | 100,432 | | | | $2/$3 UNDERWRITING FOR NEWAYGO CO FIXED PANTRIES, $3/$4 UNDERWRITING FOR MOBILE PANTRIES, OTHER FEEDING PROGRAMS |
| FERRIS STATE UNIVERSITY<br>1201 S STATE STREET CSS<br>BIG RAPIDS,MI 49307 | 38-6005159 | 501(C)(3) | 1,800 | | | | LEARN TO SKATE |
| FIRST CHRISTIAN REFORMED CHURCH<br>721 HILLCREST DRIVE<br>FREMONT,MI 49412 | 38-2539663 | 501(C)(3) | 16,700 | | | | GENERAL OPERATING |
| FREMONT AREA COMMUNITY FOUNDATION<br>PO BOX B<br>FREMONT,MI 49412 | 38-1443367 | 501(C)(3) | 10,000 | | | | COMMUNITY PARTNER EFFECTIVENESS STRATEGIC PLANNING |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

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|---|---|---|---|---|---|---|---|
| FREMONT AREA CHAMBER OF COMMERCE<br>7 EAST MAIN STREET<br>FREMONT,MI 49412 | 47-0733366 | 501(C)(6) | 6,478 | | | | FREMONT & NEWAYGO FARMER''S MARKET - BRIDGE CARDS AND DOUBLE UP FOOD BUCKS, NBFF SPECIAL KIDS DAY |
| FREMONT AREA DISTRICT LIBRARY<br>104 EAST MAIN STREET<br>FREMONT,MI 49412 | 38-3316295 | GOVT UNIT | 122,895 | | | | SUMMER READING PROGRAM 2013, OPERATING SUPPORT, CIRCULATING MATERIALS,NON PROFIT RESOURCE CENTER, ENDOWMENT REQUESTS |
| FREMONT CHRISTIAN SCHOOL<br>208 HILLCREST DRIVE<br>FREMONT,MI 49412 | 38-1459379 | 501(C)(3) | 23,750 | | | | GENERAL OPERATING SUPPORT, CLASSROOM ENHANCEMENT |
| FREMONT COMMUNITY RECREATION AUTHORITY<br>201 EAST MAPLE STREET<br>FREMONT,MI 49412 | 61-1709109 | 501(C)(3) | 37,500 | | | | FREMONT COMMUNITY RECREATION CTR OPERATING SUPPORT, $ 50/$1 MATCH |
| FREMONT PUBLIC SCHOOLS<br>450 EAST PINE STREET<br>FREMONT,MI 49412 | 38-6003027 | GOVT UNIT | 330,589 | | | | BOOK PURCHASES, CLOSE UP TRIP, AED MACHINES, RAINFOREST WORKSHOP, NW EVALUATION TESTING PROGRAM, EDUCATION MINI GRANTS, CLASSROOM SOFTWARE, FAMILIES TOGETHER, ACT SEMINAR, AFTER SCHOOL PROGRAM, ENDOWMENT REQUESTS, BEAVER ISLAND GROUP |
| FREMONT UNITED METHODIST CHURCH<br>351 E BUTTERFIELD STREET<br>FREMONT,MI 49412 | 38-2196156 | 501(C)(3) | 8,314 | | | | AGENCY ENDOWMENT, PINEWOOD DERBY UPGRADE |
| FRIENDS OF THE BIG RAPIDS COMMUNITY LIBRARY<br>426 SOUTH MICHIGAN AVENUE<br>BIG RAPIDS,MI 49307 | 38-3240371 | 501(C)(3) | 20,321 | | | | LIBRARY RENOVATION PROJECT, MCCF MATCH DAY |
| FRIENDSHIP CITY PROGRAM<br>101 EAST MAIN STREET<br>FREMONT,MI 49412 | 30-0221482 | 501(C)(3) | 5,000 | | | | FREMONT/YAHABA EXCHANGE PROGRAM |
| GERALD R FORD COUNCIL BOY SCOUTS OF AMERICA<br>3213 WALKER AVENUE NW<br>WALKER,MI 49544 | 38-1359240 | 501(C)(3) | 9,757 | | | | NEWAYGO BOY SCOUTS TO CAMP 2013 |
| GOODWILL INDUSTRIES OF WEST MICHIGAN INC<br>271 EAST APPLE AVENUE<br>MUSKEGON,MI 49442 | 38-1357148 | 501(C)(3) | 10,000 | | | | VITA SERVICES FOR WEST MICHIGAN |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

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|---|---|---|---|---|---|---|---|
| GRAND VALLEY STATE UNIVERSITY<br>ONE CAMPUS DRIVE<br>ALLENDALE,MI 49401 | 38-1684280 | 501(C)(3) | 62,088 | | | | WATER RESOURCES INSTITUTE FIELD STATION, CRITICAL LANDS MAPPING PROJECT - MUSKEGON RIVER WATERSHED, OPERATING SUPPORT, COMMUNITY PARTNER EFFECTIVENESS, NON PROFIT BOARD CERTIFICATION |
| GRANT AREA DISTRICT LIBRARY<br>122 ELDER STREET<br>GRANT,MI 49327 | 38-3571760 | GOVT UNIT | 36,368 | | | | PHONE SYSTEM UPGRADE, CIRCULATING MATERIALS, SUMMER READING PROGRAM |
| GRANT PUBLIC SCHOOLS<br>148 SOUTH ELDER AVENUE<br>GRANT,MI 49327 | 38-6003017 | GOVT UNIT | 167,152 | | | | CLOSE UP WASHINGTON D C , COLLEGE ACCESS, EDUCATION MINI GRANTS, AFTER SCHOOL PROGRAM, LIFE SKILLS FOREVER, |
| HABITAT FOR HUMANITY OF NEWAYGO COUNTY<br>5484 S WARNER 1<br>FREMONT,MI 49412 | 38-2991654 | 501(C)(3) | 47,982 | | | | OPERATING AND PROGRAM SUPPORT, $1/$1 MATCH, ENDOWMENT REQUEST, RESTORE |
| HERSEY'S HOUSE OF HOPE<br>PO BOX 64<br>HERSEY,MI 49639 | 26-1957563 | 501(C)(3) | 9,000 | | | | HERSEY'S HOUSE OF HOPE DOWNSTAIRS PROJECT |
| HESPERIA COMMUNITY LIBRARY<br>80 SOUTH DIVISION<br>HESPERIA,MI 49421 | 38-1720440 | GOVT UNIT | 43,628 | | | | GENERAL OPERATING SUPPORT, CIRCULATING MATERIALS, PERIODICALS, ENDOWMENT REQUESTS, SUMMER READING PROGRAM |
| HESPERIA COMMUNITY SCHOOLS<br>PO BOX 338<br>HESPERIA,MI 49421 | 38-6003002 | GOVT UNIT | 65,602 | | | | COLLEGE ACCESS, PLAY EQUIPMENT, GENERAL OPERATING SUPPORT, SCOREBOARD, LITERACY BUS, EDUCATION MINI GRANTS |
| HOPE HOUSE FREE MEDICAL CLINIC<br>19358 GOLFVIEW DRIVE<br>BIG RAPIDS,MI 49307 | 20-2892611 | 501(C)(3) | 6,250 | | | | GENERAL OPERATING SUPPORT, OFFICE REMODEL AND MOVE, MCCF MATCH DAY |
| HOSPICE OF MICHIGAN<br>989 SPAULDING SE<br>ADA,MI 49301 | 38-2255529 | 501(C)(3) | 45,370 | | | | AGENCY ENDOWMENTS, GRIEF SUPPORT PROGRAMS |
| ILLINOIS STATE UNIVERSITY RESEARCH & SPONSORED PGMS<br>CAMPUS BOX 3040<br>NORMAL,IL 61790 | 37-6025713 | GOVT UNIT | 38,654 | | | | NATURAL RESOURCES FELLOW |

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

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|---|---|---|---|---|---|---|---|
| LAKE COUNTY DEPARTMENT OF HUMAN SERVICES 5653 SOUTH M-37 BALDWIN,MI 49304 | 38-6000134 | GOVT UNIT | 5,000 | | | | LAKE COUNTY CHRISTMAS PROGRAM |
| LILLEY TOWNSHIP 12075 LAKE STREET BITELY,MI 49309 | 38-2167174 | GOVT UNIT | 5,773 | | | | STEVEN BITELY MEMORIAL PARK IMPROVEMENTS, EQUIPMENT & TRAINING |
| LIONHEART PRODUCTIONS 77 SOUTH FRONT STREET GRANT,MI 49327 | 38-3356600 | 501(C)(3) | 8,078 | | | | ACTEEN SPRING PLAY 2013/2014, SHREK THE MUSICAL |
| LOVE IN THE NAME OF CHRIST - NEWAYGO COUNTY 11 WEST 96TH STREET GRANT,MI 49327 | 38-2871534 | 501(C)(3) | 224,999 | | | | OPERATING AND PROGRAM SUPPORT, FOOD PANTRY $ 50/ $1 MATCH, FOOD PURCHASES, STRATEGIC PLANNING, PROJECT RAMP |
| LUTHER AREA PUBLIC LIBRARY 115 STATE STREET LUTHER,MI 49656 | 38-2294669 | GOVT UNIT | 5,051 | | | | BOOKS, AUDIO BOOKS, TEEN BOOKSHELF, SUMMER READING PROGRAM |
| MARION PUBLIC SCHOOLS 510 WEST MAIN STREET MARION,MI 49665 | 38-6003225 | GOVT UNIT | 22,977 | | | | MINI-GRANTS FOR EDUCATORS, MI HISTORY IS ALIVE, COLLEGE & HIGH SCHOOL ONLINE OPPORTUNITIES, IPAD AND CLOUD USE TRAINING & EQUIPMENT |
| MCGAW YMCA--CAMP ECHO 1000 GROVE STREET EVANSTON,IL 60201 | 36-2169194 | 501(C)(3) | 26,775 | | | | CAMP ECHO SCHOLARSHIPS |
| MECOSTA COUNTY MEDICAL CENTER FOUNDATION 605 OAK STREET BIG RAPIDS,MI 49307 | 38-3358675 | 501(C)(3) | 5,664 | | | | SUPPLEMENT ANNUAL PURCHASE OF MEDICAL EQUIPMENT, STAFF DEVELOPMENT, MCCF MATCH DAY |
| MECOSTA OSCEOLA UNITED WAY 315 IVES AVENUE BIG RAPIDS,MI 49307 | 38-2489813 | 501(C)(3) | 14,041 | | | | MCCF MATCH DAY, ENDOWMENT REQUESTS |
| MICHIGAN 4-H FOUNDATION 240 SPARTAN WAY EAST LANSING,MI 48824 | 38-1539997 | 501(C)(3) | 6,345 | | | | ANTI-BULLYING INITIATIVE |

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|---|---|---|---|---|---|---|---|
| MICHIGAN DENTAL ASSOCIATION FOUNDATION<br>3657 OKEMOS ROAD<br>SUITE 200<br>OKEMOS,MI 48864 | 38-3421257 | 501(C)(3) | 6,641 | | | | MCCF MATCH DAY, MICHIGAN MISSION OF MERCY 2014 |
| MICHIGAN STATE UNIVERSITY<br>301 ADMINISTRATION BLD<br>EAST LANSING,MI 48824 | 38-6005984 | 501(C)(3) | 30,209 | | | | CROP RESEARCH, COUNTY WIDE BUSINESS SURVEY |
| MSU EXTENSION DISTRICT 5<br>817 SOUTH STEWART AVENUE<br>FREMONT,MI 49412 | 38-6005984 | GOVT UNIT | 5,996 | | | | FOOD AND NUTRITION PROGRAMS, BREASTFEEDING INITIATIVE, SUPPORT FOR RECEPTIONISTS/SECRETARY |
| MUSKEGON COMMUNITY HEALTH PROJECT<br>565 WEST WESTERN AVENUE<br>MUSKEGON,MI 49440 | 91-1932918 | 501(C)(3) | 10,000 | | | | LUNGS AT WORK |
| NEWAYGO AREA DISTRICT LIBRARY<br>44 NORTH STATE ROAD<br>NEWAYGO,MI 49337 | 37-1514015 | GOVT UNIT | 26,502 | | | | SUMMER READING PROGRAM 2013, OPERATING & PROGRAM SUPPORT, CIRCULATING MATERIALS |
| NEWAYGO CONGREGATIONAL UCC<br>432 QUARTERLINE ROAD SE<br>NEWAYGO,MI 49337 | 38-2509454 | 501(C)(3) | 39,584 | | | | CHURCH WALKWAY/COVERED ENTRY TO FRONT DOORS |
| NEWAYGO COUNTY AGRICULTURAL FAIR ASSOCIATION<br>PO BOX 14<br>FREMONT,MI 49412 | 38-6071118 | 501(C)(3) | 11,282 | | | | MARKET LIVESTOCK AUCTION PURCHASES & PROCESSING |
| NEWAYGO COUNTY COMMISSION ON AGING<br>PO BOX 885<br>WHITE CLOUD,MI 49349 | 38-6006112 | GOVT UNIT | 142,799 | | | | OPERATING AND PROGRAM SUPPORT, HOMEMAKER PGM, BUS ACCESS TRANSPORTATION, ALZHEIMER DAY ACTIVITY GROUP/RESPITE |
| NEWAYGO COUNTY COUNCIL FOR THE ARTS<br>13 EAST MAIN STREET<br>FREMONT,MI 49349 | 38-3000675 | 501(C)(3) | 181,654 | | | | OPERATING AND PROGRAM SUPPORT, SUMMER YOUTH SERIES, GRAND RAPIDS SYMPHONY |
| NEWAYGO COUNTY COUNCIL FOR THE PREVENTION OF CHILD ABUSE & NEGLECT<br>PO BOX 415<br>WHITE CLOUD,MI 49349 | 38-2577323 | 501(C)(3) | 157,191 | | | | OPERATING AND PROGRAM SUPPORT, PERIOD OF PURPLE CRYING, SUMMER PROGRAMS, NC3 PARENT EDUCATION INITIATIVE |

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|---|---|---|---|---|---|---|---|
| NEWAYGO COUNTY ECONOMIC DEVELOPMENT OFFICE<br>4684 EVERGREEN DRIVE<br>NEWAYGO,MI 49337 | 38-3477661 | 501(C)(3) | 90,000 | | | | NCEDO 2 0 ($ 50/$1 MATCH) |
| NEWAYGO COUNTY MUSEUM AND HERITAGE CENTER<br>PO BOX 361<br>NEWAYGO,MI 49337 | 38-2599704 | 501(C)(3) | 61,217 | | | | MUSEUM IN MOTION-2014 ($ 50/$1 MATCH), GENERAL OPERATING SUPPORT |
| NEWAYGO COUNTY REGIONAL EDUCATIONAL SERVICE AGENCY<br>4747 WEST 48TH STREET<br>FREMONT,MI 49412 | 38-1717623 | GOVT UNIT | 630,034 | | | | 2014 SUMMER INTERNSHIP PROGRAM, WE CAN NC, EDUCATION MINI GRANTS, PARENTS AS TEACHERS, ADVANCED AND ACCELERATED SERVICES, FILLING THE EARLY CHILDHOOD GAP, RESPECT EFFECT, BUSINESS LEADERS OF TOMORROW |
| NEWAYGO COUNTY ROAD COMMISSION<br>935 ONE MILE ROAD<br>WHITE CLOUD,MI 49349 | 38-2141164 | GOVT UNIT | 20,000 | | | | NEWAYGO COUNTY PATHWAYS FEASIBILITY STUDY |
| NEWAYGO MEDICAL CARE FACILITY<br>4465 WEST 48TH STREET<br>FREMONT,MI 49412 | 38-3040613 | GOVT UNIT | 17,018 | | | | HARDWARE/SOFTWARE UPGRADE, EDEN KIDS DAY PROGRAM |
| NEWAYGO NATIONALS ASSOCIATION<br>4760 CROTON DRIVE<br>NEWAYGO,MI 49337 | 27-4529272 | 501(C)(3) | 8,750 | | | | RACE-BASED ENHANCEMENTS |
| NEWAYGO PUBLIC SCHOOLS<br>PO BOX 820<br>NEWAYGO,MI 49337 | 38-6002990 | GOVT UNIT | 131,011 | | | | COLLEGE ACCESS, AFTER SCHOOL PROGRAM, EDUCATION MINI GRANTS |
| NONPROFIT FINANCE FUND<br>645 GRISWOLD STREET<br>DETROIT,MI 48226 | 13-3238657 | 501(C)(3) | 6,500 | | | | NONPROFIT CAPACITY BUILDING, NCEDO PROGRAM EVALUATION |
| OSCEOLA CHILDREN''S COUNCIL INC<br>PO BOX 1132<br>BIG RAPIDS,MI 49307 | 38-3252580 | 501(C)(3) | 12,000 | | | | INFANT CAR SEATS, CRIBS FOR KIDS PROGRAM, FRUIT INITIATIVE |
| OSCEOLA-LAKE CONSERVATION DISTRICT<br>138 W UPTON AVE SUITE 2<br>REED CITY,MI 49677 | 38-2149805 | GOVT UNIT | 20,525 | | | | TEAM WORKS CLEAN-UP |

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|---|---|---|---|---|---|---|---|
| PINE RIVER AREA SCHOOLS<br>17445 PINE RIVER ROAD<br>LEROY,MI 49655 | 38-1786700 | GOVT UNIT | 12,352 | | | | BE-A-SANTA PROGRAM, READING/WRITING PROGRAM, MINI GRANTS FOR EDUCATORS |
| PRIDE YOUTH PROGRAMS INC<br>PO BOX 45<br>FREMONT,MI 49412 | 38-3583592 | 501(C)(3) | 9,009 | | | | OPERATING AND PROGRAM SUPPORT, $1/$1 MATCH |
| PROJECT STARBURST<br>PO BOX 313<br>BIG RAPIDS,MI 49307 | 38-1988807 | 501(C)(3) | 12,186 | | | | GENERAL OPERATING SUPPORT FOR FOOD PANTRY, MCCF MATCH DAY, GED TESTING FEE ASSISTANCE |
| PROVIDENCE CHRISTIAN HIGH<br>5479 WEST 72ND STREET<br>FREMONT,MI 49412 | 38-3674846 | 501(C)(3) | 6,967 | | | | CONCERT CHOIR TRIP TO WASHINGTON DC & GETTSBURG |
| RECYCLING FOR NEWAYGO COUNTY<br>817 SOUTH STEWART AVENUE<br>FREMONT,MI 49412 | 35-2313870 | 501(C)(3) | 87,104 | | | | GENERAL OPERATING SUPPORT, $1/$1 MATCH |
| REED CITY AREA MINISTERIAL ASSOC<br>247 WEST UPTON AVENUE<br>FREMONT,MI 49412 | 38-3056454 | 501(C)(3) | 6,000 | | | | FOOD PANTRY |
| REED CITY YOUTH SPORTS<br>PO BOX 232<br>REED CITY,MI 49677 | 38-3805497 | 501(C)(3) | 6,000 | | | | EQUIPMENT REPLACEMENT |
| ROSE LAKE YOUTH CAMP<br>PO BOX 95<br>LEROY,MI 49655 | 38-1681340 | 501(C)(3) | 31,896 | | | | GENERAL OPERATING SUPPORT, CAMPER SCHOLARSHIPS, DISCOVERY DAY CAMP, CAMP BATH HOUSE |
| SPECTRUM HEALTH - REED CITY CAMPUS<br>PO BOX 75<br>REED CITY,MI 49677 | 38-2770076 | 501(C)(3) | 12,000 | | | | TRANSPORTATION ASSISTANCE PROGRAM, WHEATLAKE REGIONAL CANCER CENTER SUPPORT |
| SPECTRUM HEALTH GERBER MEMORIAL<br>212 S SULLIVAN<br>FREMONT,MI 49412 | 38-1359517 | 501(C)(3) | 183,604 | | | | ENDOWMENT FUND REQUESTS, WELLNESS OUTREACH |

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|---|---|---|---|---|---|---|---|
| ST BARTHOLOMEW CHURCH<br>599 WEST BROOKS STREET<br>NEWAYGO,MI 49337 | 38-6064727 | 501(C)(3) | 41,434 | | | | REPAIR AND RESURFACE PARKING LOT, ENDOWMENT REQUESTS, ASSISTANCE TO THE POOR |
| ST MARK'S EPISCOPAL CHURCH<br>PO BOX 211<br>NEWAYGO,MI 49337 | 38-3008949 | 501(C)(3) | 10,000 | | | | GENERAL OPERATING SUPPORT FOR VERA''S HOUSE, FINDING OUR WAY HOME PROGRAM |
| ST MARY'S ELEMENTARY SCHOOL<br>927 MARION AVENUE<br>BIG RAPIDS,MI 49307 | 38-1367334 | 501(C)(3) | 17,039 | | | | GENERAL OPERATING SUPPORT, TUITION ASSISTANCE, SCHOLARSHIPS, MCCF MATCH DAY |
| ST MICHAEL CHURCH<br>6382 SOUTH MAPLE ISLAND RD<br>FREMONT,MI 49412 | 38-1598964 | 501(C)(3) | 5,780 | | | | GENERAL OPERATING SUPPORT, TUITION AND CHURCH EDUCATION PROGRAMS |
| THE ARCNEWAYGO COUNTY<br>PO BOX 147<br>FREMONT,MI 49412 | 52-1035883 | 501(C)(3) | 20,115 | | | | CAMP ABILITY |
| THE SALVATION ARMY<br>PO BOX 1256<br>BIG RAPIDS,MI 49307 | 13-3485289 | 501(C)(3) | 6,716 | | | | MUSKEGON RIVER FLOOD REBUILDING, OPERATING AND PROGRAM SUPPORT, MCCF MATCH DAY |
| TRUENORTH COMMUNITY SERVICES<br>PO BOX 149<br>FREMONT,MI 49412 | 38-6158533 | 501(C)(3) | 882,462 | | | | OPERATING & PROGRAM SUPPORT, ENDOWMENT REQUESTS, AFTER SCHOOL PROGRAM, COLLEGE MENTORING, BUILDING INDEPENDENT FAMILIES, PARKS IN FOCUS, SAMRC OUTREACH TO FARMWORKER COMMUNITY, STRENGTHENING VOLUNTEERISM IN NEWAYGO COUNTY, CAMP SCHOLARSHIPS |
| UNITED WAY OF THE LAKESHORE<br>PO BOX 207<br>MUSKEGON,MI 49443 | 38-1426895 | 501(C)(3) | 40,000 | | | | NC COMMUNITY RESOURCE DEVELOPMENT |
| VILLAGE OF LUTHER<br>PO BOX 9 STATE STREET<br>LUTHER,MI 49656 | 38-2336139 | GOVT UNIT | 5,000 | | | | MILLPOND PROJECT |
| WEST MICHIGAN SYMPHONY<br>425 WESTERN AVENUE SUITE<br>MUSKEGON,MI 49440 | 38-6092131 | 501(C)(3) | 5,000 | | | | LINK UP |

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|---|---|---|---|---|---|---|---|
| WHITE CLOUD COMMUNITY LIBRARY<br>PO BOX 995<br>WHITE CLOUD,MI 49349 | 38-3405298 | GOVT UNIT | 28,350 | | | | 2014 CIRCULATING MATERIALS, SUMMER READING PROGRAM 2013 |
| WHITE CLOUD PUBLIC SCHOOLS<br>PO BOX 1000<br>WHITE CLOUD,MI 49349 | 38-6003034 | GOVT UNIT | 87,039 | | | | THE BREWSTER PROJECT, WC BAND PROGRAM, EDUCATION MINI GRANTS, SMALL TOWN MUSIC IN BIG PLACES, WE INSPIRE DREAMS, COLLEGE ACCESS, CHICAGO TRIP |
| WOMEN''S INFORMATION SERVICE INC<br>PO BOX 1249<br>BIG RAPIDS,MI 49307 | 38-2536680 | 501(C)(3) | 78,876 | | | | DOMESTIC VIOLENCE & SEXUAL ASSAULT SUPPORT SERVICES, $ 50/$1 MATCH, WOMEN''S NIGHT OUT, MCCF MATCH DAY |
| WORLD RENEW<br>1700 28TH STREET SE<br>GRAND RAPIDS,MI 49508 | 38-1708140 | 501(C)(3) | 6,000 | | | | GENERAL OPERATING SUPPORT |

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**Schedule J** (Form 990)

Department of the Treasury
Internal Revenue Service

# Compensation Information

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**
▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization
FREMONT AREA COMMUNITY FOUNDATION

**Employer identification number**
38-1443367

## Part I Questions Regarding Compensation

| | | | Yes | No |
|---|---|---|---|---|
| **1a** | Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items | | | |
| | ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use | | |
| | ☐ Travel for companions | ☐ Payments for business use of personal residence | | |
| | ☐ Tax idemnification and gross-up payments | ☑ Health or social club dues or initiation fees | | |
| | ☐ Discretionary spending account | ☐ Personal services (e g , maid, chauffeur, chef) | | |
| **b** | If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | **1b** | Yes | |
| **2** | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a? | **2** | Yes | |
| **3** | Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III | | | |
| | ☐ Compensation committee | ☑ Written employment contract | | |
| | ☐ Independent compensation consultant | ☑ Compensation survey or study | | |
| | ☑ Form 990 of other organizations | ☑ Approval by the board or compensation committee | | |
| **4** | During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization | | | |
| **a** | Receive a severance payment or change-of-control payment? | **4a** | | No |
| **b** | Participate in, or receive payment from, a supplemental nonqualified retirement plan? | **4b** | | No |
| **c** | Participate in, or receive payment from, an equity-based compensation arrangement? | **4c** | | No |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III | | | |
| | **Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.** | | | |
| **5** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of | | | |
| **a** | The organization? | **5a** | | No |
| **b** | Any related organization? | **5b** | | No |
| | If "Yes," to line 5a or 5b, describe in Part III | | | |
| **6** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of | | | |
| **a** | The organization? | **6a** | | No |
| **b** | Any related organization? | **6b** | | No |
| | If "Yes," to line 6a or 6b, describe in Part III | | | |
| **7** | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III | **7** | | No |
| **8** | Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III | **8** | Yes | |
| **9** | If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)? | **9** | Yes | |

**Part II** **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

| **(A)** Name and Title | | **(B)** Breakdown of W-2 and/or 1099-MISC compensation | | | **(C)** Retirement and other deferred compensation | **(D)** Nontaxable benefits | **(E)** Total of columns (B)(i)-(D) | **(F)** Compensation reported as deferred in prior Form 990 |
|---|---|---|---|---|---|---|---|---|
| | | **(i)** Base compensation | **(ii)** Bonus & incentive compensation | **(iii)** Other reportable compensation | | | | |
| **(1)**CARLA ROBERTS | **(i)** | 160,779 | 0 | 0 | 13,759 | 7,438 | 181,976 | 0 |
| PRESIDENT & CEO | **(ii)** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

| Return Reference | Explanation |
|---|---|
| Schedule J, Part I, Line 1a, Health or social club dues or initiation fees | PAYMENT OF 50% OF ANNUAL COST OF HEALTH CLUB MEMBERSHIP THIS BENEFIT IS OFFERED TO ALL REGULAR FULL AND PART-TIME STAFF |
| Schedule J, Part I, Line 8, Payments on contract that is subject to the initial contract exception | ORGANIZATION HAS AN EMPLOYMENT CONTRACT IN PLACE WITH THE PRESIDENT & CEO THAT STATES A FIXED ANNUAL SALARY PAID ON A BI-WEEKLY BASIS AND A FIXED MONTHLY AUTO ALLOWANCE |

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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
FREMONT AREA COMMUNITY FOUNDATION

Employer identification number
38-1443367

## 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 | 16 | 130,195 | MARKET VALUE |
| 10 | Securities—Closely held stock | | | | |
| 11 | Securities—Partnership, LLC, or trust interests | | | | |
| 12 | Securities—Miscellaneous | | | | |
| 13 | Qualified conservation contribution—Historic structures | | | | |
| 14 | Qualified conservation contribution—Other | | | | |
| 15 | Real estate—Residential | | | | |
| 16 | Real estate—Commercial | | | | |
| 17 | Real estate—Other | | | | |
| 18 | Collectibles | | | | |
| 19 | Food inventory | | | | |
| 20 | Drugs and medical supplies | | | | |
| 21 | Taxidermy | | | | |
| 22 | Historical artifacts | | | | |
| 23 | Scientific specimens | | | | |
| 24 | Archeological artifacts | | | | |
| 25 | Other ▶ (_____) | | | | |
| 26 | Other ▶ (_____) | | | | |
| 27 | Other ▶ (_____) | | | | |
| 28 | Other ▶ (_____) | | | | |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . | 29 | 0

| | | | Yes | No |
|---|---|---|---|---|
| 30a | During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? | 30a | | No |
| b | If "Yes," describe the arrangement in Part II | | | |
| 31 | Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? | 31 | Yes | |
| 32a | Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | 32a | | No |
| 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.

| Return Reference | Explanation |
|---|---|
| Schedule M, Part I, Explanations of reporting method for number of contributions | SECURITIES - PUBLICLY TRADED NUMBER OF ITEMS RECEIVED |
| Schedule M, part I, column (b), Line 9, Number of contributions or items contributed | NUMBER OF ITEMS RECEIVED |

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

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.**
**▶ Attach to Form 990 or 990-EZ.**
**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

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**2013**

**Open to Public Inspection**

Name of the organization
FREMONT AREA COMMUNITY FOUNDATION

**Employer identification number**
38-1443367

## 990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|---|
| Form 990, Part III, Line 2, New program services | THE COMMUNITY FOUNDATION'S STRATEGIC FRAMEWORK FOR 2012-16 IDENTIFIED FIVE FOCUS AREAS TO IMPROVE THE QUALITY OF LIFE IN NEWAYGO COUNTY EDUCATION, POVERTY, COMMUNITY & ECONOMIC DEVELOPMENT, NATURAL RESOURCES, AND NONPROFIT SUSTAINABILITY IN 2013 THE COMMUNITY FOUNDATION STARTED TO USE THESE FOCUS AREAS TO GUIDE ITS GRANTMAKING THE ACTIVITIES ARE DESCRIBED ON PAGE 2 PART III LINE 4 |
| Form 990, Part VI, Sec A, Line 6, Classes of members or stockholders | THE FOUNDATION IS ORGANIZIED IN CORPORATE FORM COMPRISED OF MEMBERS MEMBERS SERVE IN THEIR CAPACITY DUE TO THE SPECIFIC POSITIONS THAT THEY HOLD WITHIN THE COMMUNITY SUCH AS SCHOOL SUPERINTENDENTS, JUDGES, MAYORS, CPA, ETC THE MEMBERS MEET ANNUALLY AND ELECT THE BOARD OF TRUSTEES TO THEIR POSITIONS |
| Form 990, Part VI, Sec A, Line 7a, Members or stockholders electing members of governing body | MEMBERS SERVE IN THEIR CAPACITY DUE TO THE SPECIFIC POSITIONS THAT THEY HOLD WITHIN THE COMMUNITY SUCH AS SCHOOL SUPERINTENDENTS, JUDGES, MAYORS, CPA, LAWYER, ELECTED OFFICIALS, ETC THERE IS ONLY ONE CLASS OF MEMBERS THE MEMBERS ELECTED THE MEMBERS OF THE BOARD OF TRUSTEES AND APPROVE AMENDMENTS TO THE BYLAWS |
| Form 990, Part VI, Sec B, Line 11b, Review of form 990 by governing body | A COPY OF THE 990 IS FORWARDED TO EACH TRUSTEE EITHER THROUGH EMAIL, THROUGH AN ONLINE BOARD PORTAL OR HARD COPY FOR INSPECTION THE 990 IS THEN PRESENTED AT A MEETING OF THE TRUSTEES BEFORE IT IS FILED |
| Form 990, Part VI, Sec B, Line 12c, Conflict of interest policy | THE WRITTEN POLICY REGARDING CONFLICT OF INTEREST AND DUALITY OF INTEREST IS SHARED WITH EACH BOARD AND COMMITTEE MEMBER ANNUALLY EACH BOARD/COMMITTEE MEMBER IS REQUESTED TO DISCLOSE POTENTIAL CONFLICT/DUALITY OF INTEREST ON THE CONFLICT/DUALITY OF INTEREST DISCLOSURE FORM WHICH IS UPDATED ON AN ANNUAL BASIS BOARD/COMMITTEE MEMBERS ARE REQUESTED TO DISCLOSE CONFLICT/DUALITY OF INTEREST DURING ANY BOARD OR COMMITTEE MEETING AFTER SUCH DISCLOSURE AND ALL RELEVANT DISCUSSION AMONG ALL BOARD/COMMITTEE MEMBERS, THE INTERESTED PARTY SHALL LEAVE THE BOARD/COMMITTEE MEETING WHILE THE DISINTERESTED PARTIES DELIBERATE AND TAKE ACTION ON THE PROPOSAL |
| Form 990, Part VI, Sec B, Line 15a, Process to establish compensation of top management official | STAFF COLLECTS DATA FROM LOCAL, REGIONAL AND NATIONAL SURVEYS OF SIMILAR ORGANIZATIONS FOR POSITIONS COMPARABLE TO THE KEY POSITIONS AS WELL AS ECONOMIC DATA RELEVANT TO THE AREA AND PRESENTS IT TO THE EXECUTIVE COMMITTEE OF THE BOARD THE EXECUTIVE COMMITTEE ACTS ON RECOMMENDATIONS OF THE CEO FOR OTHER KEY STAFF POSITIONS BUT DELIBERATES WITHIN ITSELF TO ESTABLISH THE COMPENSATION FOR THE PRESIDENT AND CEO THE COMMITTEE DOCUMENTS THE PROCESS IN THEIR MEETING MINUTES COMPENSATION FOR THE CEO IS REVIEWED ANNUALLY ON THE CEO'S ANNIVERSARY DATE |
| Form 990, Part VI, Sec C, Line 19, Required documents available to the public | THE FOUNDATION MAKES STATEMENTS IN ITS PUBLICATIONS AND ON ITS WEBSITE THAT FINANCIAL STATEMENTS, FORM 1023, FORM 990 AND MATERIAL POLICIES ARE AVAILABLE UPON REQUEST |
| Form 990 , Part XI, Line 9, Other changes in net assets or fund balances | CHANGE IN SPLIT INTEREST - -170095, |

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# 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
FREMONT AREA COMMUNITY FOUNDATION

**Employer identification number**
38-1443367

**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 |
|---|---|---|---|---|---|
| | | | | | |
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**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)** THE AMAZING X CHARITABLE TRUST<br>4424 W 48TH STREET PO BOX B<br>FREMONT, MI 49412<br>38-2234075 | SUPPORT FACF THROUGH GRANTS OF INCOME TO CARRY OUT CHARITABLE ACTIVITIES | MI | 501(C)(3) | 11 - Type I | FREMONT AREA COMMUNITY FOUNDATION | Yes | |
| **(2)** THE FREMONT AREA ELDERLY NEEDS FUND<br>4424 W 48TH STREET PO BOX B<br>FREMONT, MI 49412<br>38-3072183 | SUPPORT FACF THROUGH GRANTS OF INCOME TO CARRY OUT CHARITABLE ACTIVITIES | MI | 501(C)(3) | 11 - Type I | FREMONT AREA COMMUNITY FOUNDATION | Yes | |
| | | | | | | | |
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**Part III** **Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income(related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproprtionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Yes | No | | Yes | No | |
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**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 | No |
| | | | | | | | | | |
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**Part V** **Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

**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)** THE AMAZING X CHARITABLE TRUST | C | 207,000 | CASH PAID |
| **(2)** THE AMAZING X CHARITABLE TRUST | L | 50,469 | ESTIMATED COST |
| **(3)** THE FREMONT AREA ELDERLY NEEDS FUND | L | 94,767 | ESTIMATED COST |
| | | | |
| | | | |
| | | | |

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

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

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

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

| Return Reference | Explanation |
|---|---|