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Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

2013Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

Information about Form 990 and its instructions is at www.irs.gov/form990Open to Public
Inspection**A** For the 2013 calendar year, or tax year beginning

and ending

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organizationCOMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

6500 SUGARLOAF PKWY

Room/suite

220

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

DULUTH, GA 30097

F Name and address of principal officer: JUDY WATERS

SAME AS C ABOVE

D Employer identification number

58-1557995

E Telephone number

(770) 813-3380

G Gross receipts \$

11,259,988.

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.CFNEG.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1985**M** State of legal domicile: GA**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	21
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	4
	6	Total number of volunteers (estimate if necessary)	6	26
		7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
7b		Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	3,409,949.	1,444,904.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,250,512.	642,799.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	46,166.	48,248.
	12		5,706,627.	2,135,951.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,701,318.	2,000,495.
	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)	263,475.	287,912.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	16b	Total fundraising expenses (Part IX, column (D), line 25)	82,100.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	254,190.	252,440.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,218,983.	2,540,847.
	19	Revenue less expenses. Subtract line 18 from line 12	1,487,644.	<404,896.>
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year
21		Total liabilities (Part X, line 26)	26,680,210.	27,957,907.
22		Net assets or fund balances. Subtract line 21 from line 20	2,895,251.	3,579,979.
22			23,784,959.	24,377,928.

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	Judy Waters		Date	2-4-15
	Type or print name and title	JUDY WATERS, EXECUTIVE DIRECTOR			
Paid	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Preparer	GREGORY W. HAYES		2-4-15		P00054246
Use Only	Firm's name	MOORE STEPHENS TILLER LLC		Firm's EIN	58-0673524
	Firm's address	1960 SATELLITE BOULEVARD, STE 3600 DULUTH, GA 30097		Phone no.	770-995-8800

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

918-23

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Part III Statement of Program Service Accomplishments

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

☒ X

- 1 Briefly describe the organization's mission:
SEE SCHEDULE O

- 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 \$ 2,000,495. including grants of \$ 2,000,495.) (Revenue \$ 0.)

DISTRIBUTING INVESTMENT INCOME TO NON-PROFIT ORGANIZATIONS SERVING IN THE AREAS OF HEALTH, HUMAN SERVICES, EDUCATION, COMMUNITY SERVICE AND THE ARTS

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

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

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

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

4e Total program service expenses **2,000,495.**

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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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>		

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b 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? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c 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? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b 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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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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		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
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)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: <u>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	N/A	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	N/A	
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?		X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	N/A	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	N/A	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	N/A	
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.	N/A	
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		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

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

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 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.	21	
1b Enter the number of voting members included in line 1a, above, who are independent	20	
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?	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **GA**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **MARGARET BUGBEE, DIR. OF FINANCE - (770) 813-3380**
6500 SUGARLOAF PKWY, NO. 220, DULUTH, GA 30097

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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) WILLIAM R. SHORT PRESIDENT	1.00	X		X				0.	0.	0.
(2) GREG SHUMATE VICE-PRESIDENT	1.00	X		X				0.	0.	0.
(3) WILLIAM E. MCCLENDON TREASURER	1.00	X		X				0.	0.	0.
(4) RICHARD B. CHANDLER, JR. SECRETARY	1.00	X		X				0.	0.	0.
(5) JUDY A. WATERS EXECUTIVE DIRECTOR	40.00	X		X				121,621.	0.	8,727.
(6) ETHEL D. ANDERSEN, JD DIRECTOR	1.00	X						0.	0.	0.
(7) JULIE KEETON ARNOLD DIRECTOR	1.00	X						0.	0.	0.
(8) DOUG BRIDGES DIRECTOR	1.00	X						0.	0.	0.
(9) STEPHEN K. HILL DIRECTOR	1.00	X						0.	0.	0.
(10) BARBARA HOWARD DIRECTOR	1.00	X						0.	0.	0.
(11) DR. DANIEL J. KAUFMAN DIRECTOR	1.00	X						0.	0.	0.
(12) JOE MCCART DIRECTOR	1.00	X						0.	0.	0.
(13) JIM PACK DIRECTOR	1.00	X						0.	0.	0.
(14) SCOTT PHELAN DIRECTOR	1.00	X						0.	0.	0.
(15) MAXIE PRICE, JR. DIRECTOR	1.00	X						0.	0.	0.
(16) KAREN FINE SALTIEL DIRECTOR	1.00	X						0.	0.	0.
(17) RUTH STRICKLAND DIRECTOR	1.00	X						0.	0.	0.

**COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA**

Form 990 (2013)

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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 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			
(18) SANDRA STRICKLAND DIRECTOR	1.00	X						0.	0.	0.
(19) T. MICHAEL TENNANT, ESQ. DIRECTOR	1.00	X						0.	0.	0.
(20) PERRY TINDOL DIRECTOR	1.00	X						0.	0.	0.
(21) KATHRYN WILLIS DIRECTOR	1.00	X						0.	0.	0.
(22) TRACEY MASON BLASI (RET'D 2013) DIRECTOR	1.00	X						0.	0.	0.
(23) BEN BOSWELL (RET'D IN 2013) DIRECTOR	1.00	X						0.	0.	0.
(24) WAYNE HILL (RET'D IN 2013) DIRECTOR	1.00	X						0.	0.	0.
(25) JAMES MARAN (RET'D IN 2013) DIRECTOR	1.00	X						0.	0.	0.
(26) WAYNE MASON (RET'D IN 2013) DIRECTOR	1.00	X						0.	0.	0.
1b Sub-total								121,621.	0.	8,727.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								121,621.	0.	8,727.

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**

- | | | |
|---|------------|-----------|
| 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 | Yes | 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 | Yes | No |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person | Yes | 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
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2013)

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[illegible]

**COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA**

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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	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,444,904.				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f				1,444,904.		
Program Service Revenue	Business Code						
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			294,610.		10,800.	283,810.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)			348,189.			348,189.
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
	b Less: direct expenses						
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19						
	b Less: direct expenses						
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances						
	b Less: cost of goods sold						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
11 a NET ADMINISTRATIVE FEE	523900		47,890.			47,890.	
b OTHER INCOME	523900		358.			358.	
c							
d All other revenue							
e Total. Add lines 11a-11d				48,248.			
12 Total revenue. See instructions.				2,135,951.	0.	10,800.	680,247.

332009
10-29-13

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**COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA**

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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	2,000,495.	2,000,495.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	121,621.		103,378.	18,243.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	117,677.		100,025.	17,652.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	27,988.		23,790.	4,198.
10 Payroll taxes	20,626.		17,532.	3,094.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	105,259.		105,259.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	40,945.		40,945.	
12 Advertising and promotion				
13 Office expenses	10,883.		9,251.	1,632.
14 Information technology	6,726.		5,717.	1,009.
15 Royalties				
16 Occupancy	25,421.		21,608.	3,813.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,686.		3,686.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	9,220.		9,220.	
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 DONOR DEVELOPMENT	19,319.		0.	19,319.
b COMMUNICATIONS & PROMOT	11,897.		0.	11,897.
c DUES & SUBSCRIPTIONS	9,067.		9,067.	
d TELEPHONE/UTILITIES	8,285.		7,042.	1,243.
e All other expenses	1,732.		1,732.	
25 Total functional expenses. Add lines 1 through 24e	2,540,847.	2,000,495.	458,252.	82,100.
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)

**COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA**

Form 990 (2013)

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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	1,130.	1	178,019.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	105,312.		
	b Less: accumulated depreciation	105,312.	0.	0.
	11 Investments - publicly traded securities	12,123,280.	11	13,164,006.
	12 Investments - other securities. See Part IV, line 11	14,555,800.	12	14,615,882.
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	26,680,210.	16	27,957,907.	
Liabilities	17 Accounts payable and accrued expenses		17	4,862.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,895,251.	25	3,575,117.
	26 Total liabilities. Add lines 17 through 25	2,895,251.	26	3,579,979.
	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		17,815,097.	27	18,432,012.
28 Temporarily restricted net assets		1,960,380.	28	1,464,451.
29 Permanently restricted net assets		4,009,482.	29	4,481,465.
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		23,784,959.	33	24,377,928.
34 Total liabilities and net assets/fund balances		26,680,210.	34	27,957,907.

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**COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA**

Form 990 (2013)

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,135,951.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,540,847.
3	Revenue less expenses. Subtract line 2 from line 1	3	<404,896.>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	23,784,959.
5	Net unrealized gains (losses) on investments	5	1,007,459.
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	<9,594.>
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	24,377,928.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form **990** (2013)

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2013

Open to Public Inspection

Employer identification number	58-1557995
--------------------------------	------------

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

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

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

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

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

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

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

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

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

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

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

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

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Non-functionally integrated

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

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

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

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

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

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

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

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

[illegible]

Schedule A (Form 990 or 990-EZ) 2013

COMMUNITY FOUNDATION FOR NORTHEAST

Schedule A (Form 990 or 990-EZ) 2013 **GEORGIA**

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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.")	3,735,231.	3,320,583.	3,528,729.	3,409,949.	1,444,904.	15,439,396.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	3,735,231.	3,320,583.	3,528,729.	3,409,949.	1,444,904.	15,439,396.
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)						9,431,314.
6 Public support. Subtract line 5 from line 4						6,008,082.

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	3,735,231.	3,320,583.	3,528,729.	3,409,949.	1,444,904.	15,439,396.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	557,099.	<2,503,073.	<964,445.	>824,730.	283,287.	<1,802,402.>
9 Net income from unrelated business activities, whether or not the business is regularly carried on				1,531.	11,323.	12,854.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	23,845.		19,234.	46,166.	48,248.	137,493.
11 Total support. Add lines 7 through 10						13,787,341.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	43.58 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	77.10 %
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 ☐		

Schedule A (Form 990 or 990-EZ) 2013

COMMUNITY FOUNDATION FOR NORTHEAST

Schedule A (Form 990 or 990-EZ) 2013 GEORGIA

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

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

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

COMMUNITY FOUNDATION FOR NORTHEAST

Schedule A (Form 990 or 990-EZ) 2013 GEORGIA

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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).

Lined area for supplemental information.

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.

OMB No 1545-0047

2013Open to Public
InspectionName of the organization
**COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA**Employer identification number
58-1557995**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	161	43
2 Aggregate contributions to (during year)	1,444,904.	699,792.
3 Aggregate grants from (during year)	2,000,495.	343,883.
4 Aggregate value at end of year	17,478,871.	3,575,117.
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☒ Yes ☐ No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	☒ Yes ☐ No	

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- | | |
|--|--|
| ☐ Preservation of land for public use (e.g., recreation or education) | ☐ Preservation of an historically important land area |
| ☐ Protection of natural habitat | ☐ Preservation of a certified historic structure |
| ☐ Preservation of open space | |
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- | | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4 Number of states where property subject to conservation easement is located ▶ _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- (ii) Assets included in Form 990, Part X ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- b Assets included in Form 990, Part X ▶ \$ _____

**COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA**

Schedule D (Form 990) 2013

58-1557995 Page **2**

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 **d** ☐ Loan or exchange programs
- b** ☐ Scholarly research **e** ☐ Other _____
- c** ☐ Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	4,009,482.	3,444,901.	2,967,501.	2,757,610.	2,834,694.
b Contributions	1,026,734.	225,757.	693,645.	209,891.	3,828.
c Net investment earnings, gains, and losses	496,149.	397,423.	<94,508.>	196,829.	253,910.
d Grants or scholarships	971,837.			127,831.	302,792.
e Other expenditures for facilities and programs					
f Administrative expenses	79,063.	58,599.	121,737.	68,998.	32,030.
g End of year balance	4,481,465.	4,009,482.	3,444,901.	2,967,501.	2,757,610.

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

- a** Board designated or quasi-endowment ☐ %
- b** Permanent endowment ☒ **100.00** %
- c** Temporarily restricted endowment ☐ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

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

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		79,406.	79,406.	0.
d Equipment		25,906.	25,906.	0.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				0.

Schedule D (Form 990) 2013

**COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA**

Schedule D (Form 990) 2013

58-1557995 Page **3**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) LIMITED PARTNERSHIP		
(B) INVESTMENTS	9,225,867.	END-OF-YEAR MARKET VALUE
(C) LIMITED PARTNERSHIP		
(D) ALTERNATIVE INVESTMENTS	3,690,119.	END-OF-YEAR MARKET VALUE
(E) REAL ESTATE HELD		
(F)	127,337.	END-OF-YEAR MARKET VALUE
(G) INVESTMENT PROCEEDS IN		
(H) TRANSIT	1,572,559.	END-OF-YEAR MARKET VALUE
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	14,615,882.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FUNDS HELD UNDER AGENCY/ENDOWMENT	
(3)	3,575,117.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	3,575,117.

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 ☒

Schedule D (Form 990) 2013

**COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA**

Schedule D (Form 990) 2013

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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	3,074,126.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments	2a	1,007,459.	
	b Donated services and use of facilities	2b	35,973.	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	1,043,432.
3	Subtract line 2e from line 1		3	2,030,694.
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	105,259.	
	b Other (Describe in Part XIII.)	4b	<2.>	
	c Add lines 4a and 4b		4c	105,257.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,135,951.

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	2,471,561.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a	35,973.	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	35,973.
3	Subtract line 2e from line 1		3	2,435,588.
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	105,259.	
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	105,259.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	2,540,847.

Part XIII Supplemental Information.

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

PART V, LINE 4:

EXPLANATION: HELD AS AGENCY ACCOUNTS FOR VARIOUS LOCAL NOT-FOR-PROFIT INSTITUTIONS, INCLUDING SCHOOLS.

PART X, LINE 2:

EXPLANATION: AUDIT NOTE: "GAAP PROVIDES GUIDANCE FOR HOW UNCERTAIN TAX POSITIONS SHOULD BE RECOGNIZED, MEASURED, PRESENTED, AND DISCLOSED IN THE FOUNDATION'S FINANCIAL STATEMENTS. THE FOUNDATION'S MANAGEMENT HAS EVALUATED THE IMPLICATIONS OF THESE STANDARDS AND HAS NOT IDENTIFIED ANY UNCERTAIN TAX POSITIONS FOR THE FOUNDATION; THEREFORE, NO TAX EXPENSE OR ACCRUALS FOR UNCERTAIN TAX POSITIONS ARE INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS."

332054
09-25-13

Schedule D (Form 990) 2013

COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA

Schedule D (Form 990) 2013

58-1557995 Page 5

Part XIII Supplemental Information (continued)

PART XI, LINE 4B - OTHER ADJUSTMENTS:

ROUNDING

-2.

GEORGIA

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

Part IV

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

PART I, LINE 2:

EXPLANATION: ALL GRANTS ARE AWARDED TO U.S. QUALIFIED 501(C)(3)

ORGANIZATIONS. ONLY. NO EXPENDITURE RESPONSIBILITY IS REQUIRED OF ANY

RECIPIENT ORGANIZATION THAT IS A QUALIFIED 501(C)(3) ORGANIZATION.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA

Employer identification number
58-1557995

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE FOUNDATION HAS THREE PRINCIPAL GOALS: 1) TO BUILD A PERMANENT BASE
OF CHARITABLE FUNDS THAT WILL BENEFIT NONPROFIT AGENCIES SERVING THE
NORTHEAST GEORGIA REGION; 2) TO IDENTIFY ESSENTIAL HUMAN NEEDS AND
PROMISING OPPORTUNITIES IN THE COMMUNITY ESPECIALLY AS THEY IMPACT THE
LESS FORTUNATE AND TO DEVELOP RESOURCES TO ADDRESS THEM; AND 3) TO
ACQUAINT DONORS WITH THE IMPORTANCE OF PRIVATE PHILANTHROPY AS IT
RELATES TO IMPROVING THE QUALITY OF LIFE OF THE COMMUNITY.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE COMMUNITY FOUNDATION FOR NORTHEAST GEORGIA, INC. WAS FOUNDED TO
IMPROVE THE QUALITY OF COMMUNITY LIFE THROUGH INCREASED PHILANTHROPY.
THE FOUNDATION IS A PUBLIC CHARITY FORMED TO BENEFIT THE CITIZENS OF
NORTHEAST GEORGIA THROUGH THE DEVELOPMENT OF ENDOWMENT FUNDS. THE
FOUNDATION RECEIVES CHARITABLE CONTRIBUTIONS THAT ARE THEN INVESTED
WITH THE INCOME DISBURSED TO NONPROFIT ORGANIZATIONS SERVING IN THE
AREAS OF HEALTH, HUMAN SERVICES, EDUCATION, COMMUNITY SERVICE AND THE
ARTS.

FORM 990, PART VI, SECTION A, LINE 2:

EXPLANATION: TRACEY MASON BLASI - DIRECTOR & VICE PRESIDENT
WAYNE H. MASON - DIRECTOR
MR. MASON IS MRS. BLASI'S UNCLE.

BUSINESS RELATIONSHIPS:

THE BOARD OF DIRECTORS IS COMPOSED OF BUSINESS, GOVERNMENT, AND COMMUNITY

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
332211
09-04-13

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization **COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA**

Employer identification number
58-1557995

LEADERS IN THE LOCAL AREA. DUE TO THE EXTENSIVE INVOLVEMENT OF THESE
COMMUNITY LEADERS IN BUSINESS AND OTHER COMMUNITY AFFAIRS, THE DIRECTORS
MAY HAVE NORMAL BUSINESS RELATIONSHIPS THAT MIGHT BE EXPECTED OF LEADERS IN
A SUBURBAN COMMUNITY. HOWEVER, THESE BUSINESS RELATIONSHIPS SHALL BE
CONDUCTED AT ARMS' LENGTH, PURSUANT TO NORMAL BUSINESS TERMS AND THE
COMMUNITY FOUNDATION'S CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: PRIOR TO FILING, THE FORM 990 IS PRESENTED TO THE EXECUTIVE
DIRECTOR AND THE DIRECTOR OF FINANCE FOR THEIR APPROVAL BY THE CPA FIRM
THAT PREPARED THE RETURN. IT IS THEN PRESENTED TO THE BOARD OF DIRECTORS
BY THE EXECUTIVE DIRECTOR OR THE DIRECTOR OF FINANCE, WHICH MAY BE AFTER
THE RETURN IS FILED. THE BOARD OF DIRECTORS HAS ACKNOWLEDGED THAT THIS IS
THE PREFERRED PROCESS.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE AND NATURE OF
ANY FINANCIAL INTEREST TO THE DIRECTORS AND MEMBERS OF COMMITTEES. THE
CHAIRPERSON OF THE BOARD MAY APPOINT A DISINTERESTED PERSON TO INVESTIGATE
ALTERNATIVES TO THE PROPOSED TRANSACTION. IF THE BOARD OR COMMITTEE HAS A
REASONABLE CAUSE TO BELIEVE THAT AN INTERESTED PERSON HAS FAILED TO
DISCLOSE A FINANCIAL INTEREST, IT SHALL INFORM THE PERSON AND TAKE
APPROPRIATE CORRECTIVE ACTION.

FORM 990, PART VI, SECTION B, LINE 15:

EXPLANATION: THE COMPENSATION FOR EMPLOYEES IS DETERMINED AFTER REFERENCING
THE "COUNCIL ON FOUNDATIONS" SALARY SURVEY. THE SALARY FOR EACH EMPLOYEE
IS THEN APPROVED BY THE BOARD OF DIRECTORS.

Name of the organization **COMMUNITY FOUNDATION FOR NORTHEAST
GEORGIA**Employer identification number
58-1557995

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: GOVERNING DOCUMENTS AND INTERNAL POLICIES ARE GIVEN TO
EMPLOYEES WHEN THEY ARE HIRED BY THE ORGANIZATION AND ARE AVAILABLE WITHIN
THE ORGANIZATION'S OFFICE TO THOSE WHO FALL UNDER THEIR COVENANTS, BUT AS
PROPRIETARY INFORMATION OF THE ORGANIZATION, THEY AND THE FINANCIAL
STATEMENTS ARE NOT MADE AVAILABLE TO THE GENERAL PUBLIC.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

TRANSFERS AND NET ASSETS RELEASED -9,596.

ROUNDING 2.

TOTAL TO FORM 990, PART XI, LINE 9 -9,594.

FORM 990, PART XII, LINE 2C:

EXPLANATION: THE PROCESS BY WHICH THE ORGANIZATION'S BOARD CHOOSES AN
AUDITOR AND REVIEWS ITS FINANCIALS HAS NOT CHANGED FROM THE PRIOR YEAR.

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

Name of the organization

COMMUNITY FOUNDATION FOR NORTHEAST GEORGIA

Employer identification number

58-1557995

OMB No. 1545-0047

2013

Open to Public
Inspection

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

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?
THE HUDGENS SUPPORTING FOUNDATION, INC. - 26-2554446, 3425 DULUTH PARK LANE, DULUTH, GA 30096	TYPE I SUPPORTING ORGANIZATION OF CFNEG	GEORGIA	501(C)(3)	170(B)(1) (A)(VI)		X

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

Schedule R (Form 990) 2013

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.

[illegible]

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.

[illegible]

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

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

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

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

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

[illegible]

Part VII Supplemental Information

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

FORM 990, SCHEDULE I, PART II DETAIL

Community Foundation for Northeast Georgia, Inc.

Grants Paid

12/31/2013

Donees Rec'g > \$5,000

35

1,838,220.17

Grantee	Program Name	Grant Date	Granted	
American Cancer Society	Patient Navigator Program	2/12/2013	25,000.00	35,290.00
American Cancer Society	In memory of Patti Williamson	3/14/2013	40.00	
American Cancer Society	Relay for Life - Scott Phelan	5/14/2013	250.00	
American Cancer Society	Relay for Life Gwinnett County	6/5/2013	10,000.00	
Arthritis Foundation	For Research	1/21/2013	6,543.71	7,293.71
Arthritis Foundation	Research & Education	3/7/2013	750.00	
Aurora Theatre, Inc.	General Fund	2/26/2013	25,000.00	60,000.00
Aurora Theatre, Inc.	Appreciation for the Aurora Theatre	8/8/2013	25,000.00	
Aurora Theatre, Inc.	General Funds	5/14/2013	10,000.00	
Bible Training Centre for Pastors, Inc.	General Grant	5/14/2013	25,000.00	75,000.00
Bible Training Centre for Pastors, Inc.	General	11/1/2013	50,000.00	
Bridge the Gap Ministries		6/5/2013	1,100.00	9,775.00
Bridge the Gap Ministries	Operating Expenses	6/14/2013	1,200.00	
Bridge the Gap Ministries	For Operating Expenses	6/21/2013	2,000.00	
Bridge the Gap Ministries	Operating Expenses	7/2/2013	2,000.00	
Bridge the Gap Ministries	Operating Expenses	7/15/2013	1,300.00	
Bridge the Gap Ministries	For Operating Expenses	8/6/2013	800.00	
Bridge the Gap Ministries	For Operating Expenses	8/12/2013	800.00	
Bridge the Gap Ministries	General Operating	8/23/2013	575.00	
Community Foundation for NE GA	2012 Supporting Member	1/3/2013	1,000.00	18,583.13
Community Foundation for NE GA	Supporting Member Contribution	5/14/2013	1,000.00	
Community Foundation for NE GA	Supporting Member Contribution	5/15/2013	1,000.00	
Community Foundation for NE GA	Grant to the Disaster Relief Fund	5/21/2013	1,000.00	
Community Foundation for NE GA	Supporting Member Campaign	5/28/2013	1,000.00	
Community Foundation for NE GA	Supporting Member Campaign	5/28/2013	500.00	
Community Foundation for NE GA	To Transfer Funds from Hurricane Katrina Funds	5/28/2013	4,883.13	
Community Foundation for NE GA	Disaster Relief Fund - Oklahoma Tornado Victims	5/28/2013	100.00	
Community Foundation for NE GA	Supporting Member Campaign	5/28/2013	500.00	
Community Foundation for NE GA	Disaster Relief Fund-Oklahoma Tornado Victims	5/28/2013	500.00	
Community Foundation for NE GA	Disaster Relief Fund - Oklahoma Tornado Victims	5/29/2013	1,000.00	
Community Foundation for NE GA	Supporting Member Contribution	6/25/2013	500.00	
Community Foundation for NE GA	2013 Board Member Dues	8/13/2013	250.00	
Community Foundation for NE GA	Appreciation Evening Contribution	8/20/2013	1,250.00	
Community Foundation for NE GA	Interfund Grant to Operating for Board Dues	8/27/2013	500.00	
CFNEG Operating Interfund	Freid SM Gift	1/8/2013	1,000.00	
CFNEG Operating Interfund	In Memory of Ganelle Chandler	5/15/2013	100.00	
CFNEG Operating Interfund	To transfer Anon Gift to Oper	5/31/2013	0.00	
CFNEG Operating Interfund	Phelan Board Dues	8/29/2013	500.00	
CFNEG Operating Interfund	Appreciation Evening Phelan	8/29/2013	500.00	
CFNEG Operating Interfund	Appreciation Evening Sponsorship	9/20/2013	500.00	
CFNEG Operating Interfund	Connection Fund Grant for Clark's Kids	12/30/2013	1,000.00	
Duluth First United Methodist Church	Stained Glass Window Coverings	2/25/2013	2,000.00	8,000.00
Duluth First United Methodist Church	\$1,000 for Budget, \$2,000 for Building Fund	4/30/2013	3,000.00	
Duluth First United Methodist Church	\$1,000 Budget \$1,000 Building	8/8/2013	2,000.00	
Duluth First United Methodist Church	Building Fund	10/24/2013	1,000.00	
Duluth High School Scholarship Fund	Duluth High School Scholarship Fund	2/28/2013	30,000.00	30,000.00
First Presbyterian Church	Annes Bicycles for Children	12/11/2013	13,000.00	13,000.00
Georgia Gwinnett College Foundation	Scholarship Endowment	6/25/2013	100,000.00	468,000.00
Georgia Gwinnett College Foundation	Leadership Institute	1/28/2013	100,000.00	
Georgia Gwinnett College Foundation	Leadership Institute	1/28/2013	150,000.00	
Georgia Gwinnett College Foundation	To Fund 25 \$1000 Scholarships (15 Business and 10	6/5/2013	25,000.00	
Georgia Gwinnett College Foundation	General Donation	12/16/2013	50,000.00	
Georgia Gwinnett College Foundation	General Fund	1/3/2013	1,000.00	

FORM 990, SCHEDULE I, PART II DETAIL

Georgia Gwinnett College Foundation	Bronze Level Sponsorship Commencement Spring 2013	5/14/2013	2,500 00	
Georgia Gwinnett College Foundation	2013 Grant for the GGC Allied Health and Science B	5/28/2013	10,000 00	
Georgia Gwinnett College Foundation	Grant for the Dan Kaufman Scholarship Fund	6/5/2013	10,000 00	
Georgia Gwinnett College Foundation	Grant for the Dan Kaufman Scholarship Fund	6/5/2013	10,000 00	
Georgia Gwinnett College Foundation	The Dan Kaufman Scholarship Fund	7/9/2013	2,500 00	
Georgia Gwinnett College Foundation	General Donation	12/30/2013	5,000 00	
Georgia Gwinnett College Foundation	General Grant	12/30/2013	2,000 00	
Global Foundation for Peroxisomal Disorders	For Research	1/28/2013	10,000 00	11,000.00
Global Foundation for Peroxisomal Disorders	Support Peroxisomal Research	4/1/2013	1,000 00	
Greater Atlanta Christian School	Matching Fund Grant for 2013 (Final) To Honor. S	4/30/2013	5,000 00	23,514.32
Greater Atlanta Christian School	GACS Annual Fund 2013-2014 - Everett Morgan	9/30/2013	4,257 16	
Greater Atlanta Christian School	GACS Annual Fund 2013-2014 - Bartow Morgan, III	9/30/2013	4,257 16	
Greater Atlanta Christian School	General Donation	12/30/2013	10,000 00	
Gwinnett Council for the Arts	General Fund	1/21/2013	19,500 00	236,462.37
Gwinnett Council for the Arts	General Grant	2/25/2013	19,500 00	
Gwinnett Council for the Arts	General Fund	3/19/2013	19,500 00	
Gwinnett Council for the Arts	General Grant	4/9/2013	19,500 00	
Gwinnett Council for the Arts	General Fund	5/20/2013	19,500 00	
Gwinnett Council for the Arts	General Operating	6/18/2013	19,500 00	
Gwinnett Council for the Arts		7/23/2013	19,500 00	
Gwinnett Council for the Arts	August 2013 Operating Expenses	8/23/2013	19,500 00	
Gwinnett Council for the Arts	General Operating Funds	9/17/2013	19,500 00	
Gwinnett Council for the Arts	General Operations	10/23/2013	19,500 00	
Gwinnett Council for the Arts	General Operating	11/19/2013	19,500 00	
Gwinnett Council for the Arts		12/19/2013	19,500 00	
Gwinnett Council for the Arts	The Children's Museum	11/19/2013	1,962 37	
Gwinnett Council for the Arts	General Grant-Hudgens Center for the Arts	12/30/2013	500 00	
Gwinnett Medical Center Foundation	GMC Medical Residency Program and the Strickland H	10/31/2013	200,000 00	303,000.00
Gwinnett Medical Center Foundation	Nicu Transporter	2/28/2013	75,000 00	
Gwinnett Medical Center Foundation	General Fund	1/3/2013	10,000 00	
Gwinnett Medical Center Foundation		8/8/2013	2,000 00	
Gwinnett Medical Center Foundation	In Honor of Dr Gordon Tanner and Dr David Schmidt	10/24/2013	2,000 00	
Gwinnett Medical Center Foundation	General Donation	10/24/2013	1,000 00	
Gwinnett Medical Center Foundation	Cornerstone Society	12/3/2013	1,000 00	
Gwinnett Medical Center Foundation	General Donation	12/23/2013	10,000 00	
Gwinnett Medical Center Foundation	General Grant	12/30/2013	2,000 00	
Gwinnett Tech Foundation, Inc.	Scholarships and GED Program	5/22/2013	25,000 00	50,800.00
Gwinnett Tech Foundation, Inc.	2013 Grant for the Naming Rights of the Nursing Sk	5/28/2013	10,000 00	
Gwinnett Tech Foundation, Inc.	Holtkamp HVAC Scholarship Program	9/18/2013	2,500 00	
Gwinnett Tech Foundation, Inc.	General Grant	12/16/2013	13,300 00	
Hampden-Sydney College	Scholarship Fund	6/11/2013	21,500 00	37,000.00
Hampden-Sydney College	Scholarship Fund	10/22/2013	5,500 00	
Hampden-Sydney College	General Grant	12/17/2013	10,000 00	
High Museum of Art		5/14/2013	15,000 00	15,000.00
Hopewell Christian Academy	For Scholarships	8/16/2013	6,800 00	6,800.00
Lawrenceville Cooperative Ministry, Inc.	General Fund	3/1/2013	2,000 00	8,000.00
Lawrenceville Cooperative Ministry, Inc.		8/8/2013	1,000 00	
Lawrenceville Cooperative Ministry, Inc.	Urgent Needs	11/19/2013	5,000 00	
Leadership Gwinnett Foundation	Capital Campaign	6/11/2013	50,000 00	64,505.17
Leadership Gwinnett Foundation	Paying it Forward	2/5/2013	250 00	
Leadership Gwinnett Foundation	Need Based Scholarship for Incoming Class Member	6/5/2013	500 00	
Leadership Gwinnett Foundation	Capital Campaign	9/30/2013	2,000 00	
Leadership Gwinnett Foundation	To Transfer Leadership Gwinnett 25th Anniversary F	12/3/2013	11,755 17	
Marietta Housing Authority	Financial Literacy Programs & Family Self Sufficie	4/15/2013	6,000 00	6,000.00
Maya Educational Foundation	Fellowship in Chiapas for a degree in Health-Medic	3/7/2013	12,600 00	12,600.00

FORM 990, SCHEDULE I, PART II DETAIL

Midtown Mission	General Operating Grant	6/5/2013	15,000.00	30,000.00
Midtown Mission	General Grant	10/22/2013	15,000.00	
Mission of Hope Alliance for the Disabled and	Educational Programs for Disabled	4/15/2013	8,000.00	8,000.00
North Gwinnett Cooperative Ministry, Inc.	Challenge Grant Payment	9/10/2013	40,000.00	42,750.00
North Gwinnett Cooperative Ministry, Inc.	Matching Gift for Capital Campaign	5/28/2013	500.00	
North Gwinnett Cooperative Ministry, Inc.	Matching Gift for 2013 CFNEG Grant	8/8/2013	250.00	
North Gwinnett Cooperative Ministry, Inc.	Coupon Program	9/17/2013	2,000.00	
Partnership Against Domestic Violence	PADV Matching Grant General Grant 2013	5/3/2013	50,096.47	51,596.47
Partnership Against Domestic Violence		12/3/2013	500.00	
Partnership Against Domestic Violence	For the Teen Summit	12/16/2013	1,000.00	
Peachtree Christian Church		7/2/2013	25,000.00	25,000.00
Rainbow Village, Inc.	Capital Campaign	6/5/2013	25,000.00	55,750.00
Rainbow Village, Inc.	General Gift	2/12/2013	2,000.00	
Rainbow Village, Inc.	General Fund	2/28/2013	2,000.00	
Rainbow Village, Inc.	Financial Literacy Programs	4/15/2013	6,250.00	
Rainbow Village, Inc.	Rainbow Village Angels Program	6/21/2013	1,200.00	
Rainbow Village, Inc.	Night of Comedy Proceeds	7/2/2013	12,000.00	
Rainbow Village, Inc.	General Donation	9/30/2013	300.00	
Rainbow Village, Inc.	General	11/19/2013	5,000.00	
Rainbow Village, Inc.	General Grant	12/3/2013	1,000.00	
Rainbow Village, Inc.	General Grant	12/3/2013	1,000.00	
Robert D. Fowler YMCA	Light Up the Corners	9/17/2013	20,000.00	20,000.00
Teachers As Leaders	TAL Program Expenses	3/1/2013	6,000.00	8,000.00
Teachers As Leaders	Teachers as Leaders	5/6/2013	2,000.00	
The PATH Project	PATH Project Development	5/22/2013	10,000.00	10,000.00
The Salvation Army of Gwinnett County	General Fund	1/2/2013	500.00	17,500.00
The Salvation Army of Gwinnett County	Bicycles - Angel Tree	3/8/2013	2,500.00	
The Salvation Army of Gwinnett County	Home Sweet Home - Gwinnett	5/1/2013	10,000.00	
The Salvation Army of Gwinnett County		6/25/2013	500.00	
The Salvation Army of Gwinnett County	General Grant	12/3/2013	1,000.00	
The Salvation Army of Gwinnett County		12/5/2013	1,000.00	
The Salvation Army of Gwinnett County	For the Financial Literacy Program	12/16/2013	1,000.00	
The Salvation Army of Gwinnett County	General Grant	12/30/2013	1,000.00	
Vellore Christian Medical College Board	General Grant	12/13/2013	10,000.00	10,000.00
Warrick Dunn Charities	Homes for the Holidays	6/18/2013	50,000.00	50,000.00
Youth Outreach United	General Fund	3/1/2013	10,000.00	10,000.00

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

► File a separate application for each return.
► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ☒ **X**
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number

Type or print	Name of exempt organization or other filer, see instructions. COMMUNITY FOUNDATION FOR NORTHEAST GEORGIA	Employer identification number (EIN) or
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 6500 SUGARLOAF PKWY, NO. 220	58-1557995
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DULUTH, GA 30097	Social security number (SSN)

Enter the Return code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MARGARET BUGBEE, DIR. OF FINANCE

• The books are in the care of ► **6500 SUGARLOAF PKWY, NO. 220 - DULUTH, GA 30097**

Telephone No. ► **(770) 813-3380**

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year **2013** or
- ☐ tax year beginning , and ending .

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
- ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box ☒ **X**
- Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the due date for filing your return. See instructions.	Enter filer's identifying number, see instructions.	
	Name of exempt organization or other filer, see instructions. COMMUNITY FOUNDATION FOR NORTHEAST GEORGIA	Employer identification number (EIN) or 58-1557995
	Number, street, and room or suite no. If a P O box, see instructions. 6500 SUGARLOAF PKWY, NO. 220	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DULUTH, GA 30097	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**MARGARET BUGBEE, DIR. OF FINANCE**

- The books are in the care of **6500 SUGARLOAF PKWY, NO. 220 - DULUTH, GA 30097**
- Telephone No. **(770) 813-3380** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2014.**5 For calendar year **2013**, or other tax year beginning _____, and ending _____

- 6 If the tax year entered in line 5 is for less than 12 months, check reason. ☐ Initial return ☐ Final return
- ☐ Change in accounting period

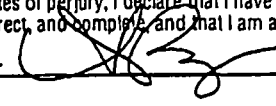
7 State in detail why you need the extension

THE TAXPAYER IS STILL WAITING FOR INFORMATION THAT IS NECESSARY IN ORDER TO FILE A COMPLETE AND ACCURATE RETURN

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	8c	\$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title **CRA** Date **8/7/14**

Form 8868 (Rev. 1-2014)