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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2013**Open to Public Inspection****A** For the 2013 calendar year, or tax year beginning **06/01/13**, and ending **05/31/14****B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Terminated☐ Amended return☐ Application pending**C** Name of organization**JACKSON EMC FOUNDATION, INC.**

Doing Business As

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

P.O. BOX 38

Room/suite

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

JEFFERSON**GA 30549****D** Employer identification number**20-3423847****E** Telephone number**706-367-5281****G** Gross receipts \$ **1,061,731****F** Name and address of principal officer**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)

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.JACKSONEMC.COM****H(c)** Group exemption number ▶**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation **2005****M** State of legal domicile **GA****Part I Summary****1** Briefly describe the organization's mission or most significant activities**THE PURPOSE OF THE FOUNDATION IS TO ACCUMULATE AND DISBURSE FUNDS FOR CHARITABLE PURPOSES IN THE SERVICE AREA OF JACKSON EMC.****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** **10****4** Number of independent voting members of the governing body (Part VI, line 1b)**4** **10****5** Total number of individuals employed in calendar year 2013 (Part V, line 2a)**5** **0****6** Total number of volunteers (estimate if necessary)**6** **0****7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a** **0****b** Net unrelated business taxable income from Form 990-T, line 34**7b** **0****8** Contributions and grants (Part VIII, line 1h)**9** Program service revenue (Part VIII, line 2g)**10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)**11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)**13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)**14** Benefits paid to or for members (Part IX, column (A), line 4)**15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)**16a** Professional fundraising fees (Part IX, column (A), line 11e)**b** Total fundraising expenses (Part IX, column (D), line 25) ▶**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)**18** Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)**19** Revenue less expenses. Subtract line 18 from line 12**20** Total assets (Part X, line 16)**21** Total liabilities (Part X, line 26)**22** Net assets or fund balances. Subtract line 21 from line 20

Prior Year

Current Year

0**1,039,204** **1,061,456****314** **275****0****1,039,518** **1,061,731****1,033,308** **1,047,512****0****0****0****0****0****1,033,308** **1,047,512****6,210** **14,219**

Beginning of Current Year

End of Year

284,005 **298,224****0** **0****284,005** **298,224****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**Beauty P. Baldwin**

Signature of officer

09-16-14

Date

Beauty P. Baldwin

Type or print name and title

Chair**Paid****Preparer Use Only**

Print/Type preparer's name

J. RANDOLPH NICHOLS

Preparer's signature

SEP 02 2014Check ☐ if PTINself-employed **P00347246**

Firm's name ▶

MCNAIR, MCLEMORE, MIDDLEBROOKS & CO, LLC

Firm's EIN ▶

58-1094351

Firm's address ▶

**POST OFFICE BOX ONE
MACON, GA 31202-0001**

Phone no

478-746-6277

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2013)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission**THE PURPOSE OF THE FOUNDATION IS TO ACCUMULATE AND DISBURSE FUNDS FOR CHARITABLE PURPOSE IN THE SERVICE AREA OF JACKSON EMC.****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 \$ **1,047,512** including grants of \$ **1,047,512**) (Revenue \$ **1,061,456**)**THE PURPOSE OF THE FOUNDATION IS TO ACCUMULATE AND DISBURSE FUNDS FOR CHARITABLE PURPOSE IN THE SERVICE AREA OF JACKSON EMC.****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 **1,047,512**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d 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? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country. ► See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

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

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.	10	
b Enter the number of voting members included in line 1a, above, who are independent	10	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► **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. ► **JACKSON EMC** **P.O. BOX 38**

JEFFERSON**GA 30549****706-367-5281**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BEAUTY BALDWIN	2.00									
VICE CHAIRMAN	0.00	X		X				0	0	0
(2) JOHNNY FOWLER	2.00									
PRESIDENT	0.00	X		X				0	0	0
(3) JIM PUCKETT	2.00									
DIRECTOR	0.00	X						0	0	0
(4) ANDY BYERS	2.00									
SEC. /TREASURER	0.00	X		X				0	0	0
(5) LISA MALOOF	2.00									
DIRECTOR	0.00	X						0	0	0
(6) CHRISTY MOORE	2.00									
DIRECTOR	0.00	X						0	0	0
(7) GEORGE EVANS	2.00									
DIRECTOR	0.00	X						0	0	0
(8) VERLIN REECE	2.00									
DIRECTOR	0.00	X						0	0	0
(9) DICK PERPALL	2.00									
DIRECTOR	0.00	X						0	0	0
(10) STEVE BLAIR	2.00									
DIRECTOR	0.00	X						0	0	0
(11)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										

1b Sub-total**c Total from continuation sheets to Part VII, Section A****d Total (add lines 1b and 1c)****2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

- 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
- 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
- 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
3		X
4		X
5		X

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

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

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

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f	\$				
	h Total. Add lines 1a-1f					
Program Service Revenue	2a CONTRIBUTIONS	Busn. Code 624200	1,061,456	1,061,456		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		1,061,456			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		275		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents		(i) Real (ii) Personal				
b Less: rental exps						
c Rental inc. or (loss)						
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less: cost or other basis & sales exps						
c Gain or (loss)						
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities See Part IV, line 19		a				
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a	Busn. Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
	12 Total revenue. See instructions.		1,061,731	1,061,456	0	275

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	974,538	974,538		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	72,974	72,974		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
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				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,047,512	1,047,512	0	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck 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	
	2 Savings and temporary cash investments	197,047	2	209,815
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	86,958	4	88,409
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	284,005	16	298,224	
Liabilities	17 Accounts payable and accrued expenses		17	
	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		25	
	26 Total liabilities. Add lines 17 through 25	0	26	0
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	284,005	27	298,224
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	284,005	33	298,224	
34 Total liabilities and net assets/fund balances	284,005	34	298,224	

Part XI Reconciliation of Net AssetsCheck 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	1,061,731
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,047,512
3	Revenue less expenses Subtract line 2 from line 1	3	14,219
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	284,005
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	298,224

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 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
- 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
- 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
- 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?
- 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

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Name of the organization

JACKSON EMC FOUNDATION, INC.

Employer identification number

20-3423847**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state.
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s).

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

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

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

Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	1,040,602	1,020,083	1,045,585	1,039,204	1,061,456	5,206,930
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,040,602	1,020,083	1,045,585	1,039,204	1,061,456	5,206,930
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						5,206,930

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	1,040,602	1,020,083	1,045,585	1,039,204	1,061,456	5,206,930
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,883	2,697	1,085	314	275	8,254
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	3,150					3,150
11 Total support. Add lines 7 through 10						5,218,334
12 Gross receipts from related activities, etc. (see instructions)					12	1,061,456

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	99.78 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	99.67 %
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☒		
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐		
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐		
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐		

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

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

Section A. Public Support

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

Section B. Total Support

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

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

PART II, LINE 10 - OTHER INCOME DETAIL

\$ 3,150

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

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

OMB No 1545-0047

2013**Open to Public
Inspection**

Name of the organization

JACKSON EMC FOUNDATION, INC.

Employer identification number

20-3423847**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		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

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

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

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

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No

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

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

	Amount
1c	
1d	
1e	
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.

- 1a Beginning of year balance
 b Contributions
 c Net investment earnings, gains, and losses
 d Grants or scholarships
 e Other expenditures for facilities and programs
 f Administrative expenses
 g End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back

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 ▶ %
 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)		
3a(ii)		
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				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶

Part VII Investments—Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	

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

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,061,731
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,061,731
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,061,731

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,047,512
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,047,512
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,047,512

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.

Schedule D (Form 990) 2013 JACKSON EMC FOUNDATION, INC.

20-3423847

Page 5

Part XIII Supplemental Information (continued)

**SCHEDULE I
(Form 990)**
**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
 Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
► Attach to Form 990.

 Department of the Treasury
 Internal Revenue Service

Name of the organization

JACKSON EMC FOUNDATION, INC.

Employer identification number

20-3423847
2013
**Open to Public
Inspection**
Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	ACTION MINISTRIES, INC. P.O. BOX 673 GAINESVILLE GA 30503	58-2070427		7,500				GED PROGRAM
(2)	AMERICAN RED CROSS-NEGA CHPATER P.O. BOX 3370 GAINESVILLE GA 30503	53-0196605		10,000				DISASTER RELIEF PROG
(3)	AMERICAN RED CROSS EAST GA CH 490 POLASKI ST ATHENS GA 30601	58-0196605		10,000				DISASTER RELIEF PROG
(4)	ARK OF JACKSON COUNTY 127 LAKEVIEW DR JEFFERSON GA 30549	58-2438061		12,500				EMERGENCY HOUSING
(5)	ANNANDALE AT SUWANEE, INC. 3500 ANNANDALE LANE SUWANEE GA 30024	58-6081470		15,000				PROJECT EMPOWER
(6)	AREA COMMITTEE TO IMPROVE OPPORTUNITI 594 OCONEE STREET ATHENS GA 30605	58-0961506		5,700				FULL PLATE FOOD PROG
(7)	ATHENS AREA HOMELESS SHELTER 620 BARBER STREET ATHENS GA 30601	58-1940081		5,290				GOING HOME KITS
(8)	CHALLENGED CHILD AND FRIEND P.O. BOX 5758 GAINESVILLE GA 30504	58-1622732		15,000				EARLY INTERVENTION
(9)	BOYS AND GIRLS CLUB METRO ATL 382 STONE MOUNTAIN ST LAWRENCEVILLE GA 30045	58-0566123		15,000				AFTERSHCOOL PROGRAM
								77

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

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

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

Schedule I (Form 990) (2013)

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

Department of the Treasury
Internal Revenue Service

Name of the organization

JACKSON EMC FOUNDATION, INC.

Employer identification number

20-3423847OMB No 1545-0047
2013**Open to Public
Inspection****Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

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

☐ Yes ☐ No**Part II****Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section, if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	COOPERATIVE MINISTRY - LAWREN P.O. BOX 1328 LAWRENCEVILLE GA 30046	58-2193039		15,000				EMERGENCY ASSISTANCE
(2)	ATHENS NURSES CLINIC P.O. BOX 1732 ATHENS GA 30603	58-2490925		15,000				CLINIC EXPANSION
(3)	BANKS COUNTY LITERACY COUNCIL 127 HUDSON BRIDGE RD HOMER GA 30547	26-3283008		15,000				IMAGINATION LIBRARY
(4)	BARROW COUNTY 4-H 90 LANTHIER STREET SUITE B WINDER GA 30680	58-1592819		6,000				ROBOTICS PROGRAM
(5)	BOYS & GIRLS CLUB- HALL COUNTY P.O. BOX 691 GAINESVILLE GA 30503	58-0656890		10,000				BE GREAT
(6)	CAMP KOINONIA P.O. BOX 416 CORNELIA GA 30531	26-2695116		15,000				SUMMER CAMP
(7)	CAMP TWIN LAKES, INC. 600 MEANS STREET SUITE 110 ATLANTA GA 30318	58-1826782		10,000				SUMMER CAMP
(8)	CASA-PIEDMONT, INC. 5000 JACKSON PARKWAY SUITE 210 JEFFERSON GA 30549	58-2537970		9,000				VOLUNTEER TRAINING
(9)	CITIZEN ADVOCACY ATHENS-CLARKE, INC P.O. BOX 741 ATHENS GA 30603	58-2187824		5,500				STAFF SUPPORT

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

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

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

DAA

Schedule I (Form 990) (2013)

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

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

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

▶ Attach to Form 990.

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

OMB No 1545-0047

2013**Open to Public
Inspection**

Employer identification number

20-3423847**JACKSON EMC FOUNDATION, INC.****Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

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

☐ Yes ☐ No**Part II****Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section, if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	COOPERATIVE MINISTRY - LILBURN 5329 FIVE FORKS TRICKUM RD LILBURN GA 30047	58-2173956		7,500				MORTGAGE ASSISTANCE
(2)	COOPERATIVE MINISTRY-NORCROSS P.O. BOX 1489 NORCROSS GA 30091	58-1792414		10,000				EMERGENCY ASSISTANCE
(3)	CREATIVE ENTERPRISES 701 HI-HOPE LANE LAWRENCEVILLE GA 30043	58-1366728		10,750				DREAM QUEST PROGRAM
(4)	EAGLE RANCH, INC. P.O. BOX 7200 CHESTNUT MOUNTA GA 30502	58-1497408		9,000				OUTDOOR FITNESS AREA
(5)	EXODUS OUTREACH, INC. P.O. BOX 521 BUFORD GA 30515	58-2474566		15,000				SUMMER PROGRAM
(6)	EXTRA SPECIAL PEOPLE, INC. P.O. BOX 615 WATKINSVILLE GA 30677	58-1710803		13,500				SUMMER CAMP
(7)	FAMILY CONNECTION - LUMPKIN COUNTY 56 INDIAN DRIVE DAHLONEGA GA 30533	74-3144389		6,100				MENTOR PROGRAM
(8)	FAMILY PROMISE OF GWINNETT COUNTY P.O. BOX 464971 LAWRENCEVILLE GA 30042	14-1906067		10,000				SALT-LIGHT CENTER
(9)	FOOD BANK OF NE GEORGIA, INC P.O. BOX 48857 ATHENS GA 30604	58-1938006		15,000				MOBILITY PANTRY PROG

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

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

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

DAA

Schedule I (Form 990) (2013)

**SCHEDULE I
(Form 990)**
**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
 Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
 ▶ Attach to Form 990.

 Department of the Treasury
 Internal Revenue Service

Name of the organization

JACKSON EMC FOUNDATION, INC.
Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	FRAGILE KIDS FOUNDATION 3350 RIVERWOOD PKY SUITE 1400 ATLANTA GA 30339	58-1915583		10,500				HEALTHCARE GRANTS
(2)	GAINESVILLE JAYCEES VOCATIONAL REHA P.O. BOX 907413 GAINESVILLE GA 30501	58-1031697		12,500				FOLLOW ALONG SUPPORT
(3)	GATEWAY HOUSE P.O. BOX 2692 GAINESVILLE GA 30503	58-1447674		10,200				EMERGENCY LEGAL ASSI
(4)	GEORGIA CHILDREN'S CHORUS 250 RIVER ROAD ATHENS GA 30602	58-2424720		10,000				SPONSORSHIP
(5)	GEORGIA LIONS LIGHTHOUSE FOUNDATION 1775 CLAIRMONT RD DECATUR GA 30075	58-0548732		10,000				VISION CARE
(6)	GOOD NEWS CLINICS P.O. BOX 2683 GAINESVILLE GA 30503	58-2058853		15,000				MOVING FORWARD
(7)	GOOD SAMARITAN HEALTH CTR OF GWINNE 3700 CLUB DRIVE LAWRENCEVILLE GA 30044	27-0080400		7,880				HARDWAR UPGRADE
(8)	GWINNETT COMMUNITY CLINIC, INC P.O. BOX 487 SNELLVILLE GA 30078	58-1868227		10,000				PRIMARY CARE
(9)	GWINNETT COUNTY PUBLIC LIBRARY 1001 LAWRENCEVILLE HWY LAWRENCEVILLE GA 30046	58-6003706		6,000				BOOK GIVEAWAY

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Schedule I (Form 990) (2013)

DAA

**SCHEDULE I
(Form 990)**
**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
 Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
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 Department of the Treasury
 Internal Revenue Service

Name of the organization

JACKSON EMC FOUNDATION, INC.
Part I General Information on Grants and Assistance

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	GWINNETT ENVIRONMENTAL & HERITAGE CE P.O. BOX 2164 BUFORD GA 30515	26-1091320		10,000				FIELD STUDIES PROGRA
(2)	GWINNETT HOSPITAL SYSTEM FOUNDATION 1755 N. BROWN ST SUITE 100 LAWRENCEVILLE GA 30043	58-1828486		14,941				INFANT CARE SEAT SAF
(3)	GWINNETT STUDENT LEADERSHIP TEAM 437 OLD PEACHTREE RD SUWANEE GA 30024	32-0138163		15,000				STUDENT LEADERSHIP
(4)	GWINNETT TECH FOUNDATION 5150 SUGARLOAF PARKWAY LAWRENCEVILLE GA 30043	58-2106879		15,000				GED PREPARATION
(5)	HABITAT FOR HUMANITY - GWINNETT P.O. BOX 870408 STONE MOUNTAIN GA 30087	91-1914868		14,752				TECH REHAB UPGRADE
(6)	HABITATE FOR HUMANITY - JACKSON CO P.O. BOX 424 JEFFERSON GA 30549	91-1914868		10,000				PHILLIPS HOUSE #11
(7)	HALL COUNTY LIBRARY SYSTEM 127 MAIN STREET NW GAINESVILLE GA 30501	58-2290422		6,800				MAKING TECH AVAILABL
(8)	HI- HOPE SERVICE CENTER 882 HI-HOPE ROAD LAWRENCEVILLE GA 30043	58-1354523		15,000				RESIDENTIAL SERVICE
(9)	I AM, INC. 4850 GOLDEN PARKWAY SUITE B230 BUFORD GA 30518	20-1571214		11,500				GIRLS LEADERSHIP

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

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

DAA

Schedule I (Form 990) (2013)

Employer identification number

20-3423847

☐ Yes ☐ No

**SCHEDULE I
(Form 990)**
**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
 Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

OMB No 1545-0047

2013
**Open to Public
Inspection**
Department of the Treasury
Internal Revenue Service
 Attach to Form 990.
 Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

JACKSON EMC FOUNDATION, INC.

Employer identification number

20-3423847
Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☐ Yes ☐ No

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	JACKSON COUNTY 4-H CLUB P.O. BOX 760 JEFFERSON GA 30549	58-1493030		6,000				ROBOTICS PROGRAM
(2)	L.A.M.P. MINISTRIES P.O. BOX 5637 GAINESVILLE GA 30504	58-2330849		10,000				YOUTH PROGRAM
(3)	LANIER TECHNICAL COLLEGE FOUNDATION 2990 LANDRUM EDUCATION DR OAKWOOD GA 30566	58-1688866		10,000				ACCELERATING OPPORTU
(4)	LINDSAY'S LEGACY P.O. BOX 883 JEFFERSON GA 30549	56-2421202		15,000				MENTOR PROGRAM
(5)	MEDICAL CENTER FOUNDATION 2150 LIMESTONE PARKWAY SUITE 115 GAINESVILLE GA 30501	58-1694820		11,000				INDIGENT PATIENT FUN
(6)	MEET THE NEED MINISTRY, INC. 1037 BEAVER DAM RD HOSCTON GA 30548	75-3156647		14,400				HOUSING
(7)	NEXT STOP FOUNDATION 162 WOODSHYRE CT. LAWRENCEVILLE GA 30043	86-1171903		8,000				KITCHEN EDUCATION FU
(8)	OUR NEIGHBOR, INC. P.O. BOX 908483 GAINESVILLE GA 30501	20-3144814		15,000				RIDGEWOOD HOUSE
(9)	PARTNERSHIP AGAINST DOMESTIC VIOLEN P.O. BOX 170225 ATLANTA GA 30317	58-1314556		7,500				YOUTH PROGRAM

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

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DAA

Schedule I (Form 990) (2013)

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

 Department of the Treasury
Internal Revenue Service

Name of the organization

JACKSON EMC FOUNDATION, INC.
Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

☐ Yes ☐ No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	FAMILY PROMISE OF HALL COUNTY 946 LANIER AVENUE GAINESVILLE GA 30501	27-5544034		6,025				DESKTOP COMPUTERS
(2)	PIEDMONT REGIONAL LIBRARY SYSTEM 189 BELLVIEW STREET WINDER GA 30680	58-6004234		15,000				BOOKS FOR CHILDREN
(3)	PILOT CLUB OF WINDER 388 PENDERGRASS ROAD WINDER GA 30680	58-1314369		6,000				PROJECT LIFESAVER
(4)	PLACE OF SEVEN SPRINGS 3541 STONE MTN HWY 78 SUITE 6 SNELLVILLE GA 30078	35-2376285		10,000				GIVING HOPE
(5)	POTTER'S HOUSE 2353 BOLTON ROAD ATLANTA GA 30318	58-0572430		8,000				RECOVERY PROGRAM
(6)	PROJECT ADAM COMMUNITY ASSISTANCE P.O. BOX 2 WINDER GA 30680	58-1466371		15,000				CHEMICAL DEPENDENCY
(7)	PROJECT SAFE, INC. P.O. BOX 7532 ATHENS GA 30604	58-1908469		7,500				TRANSITIONAL HOUSIN
(8)	RAINBOW CHILDREN'S HOME, INC. 247 E. MAIN STREET DAHLONEGA GA 30533	58-2503916		7,000				LYDIA'S PLACE
(9)	RAINBOW VILLAGE, INC. 3160 MAIN STREET DULUTH GA 30096	58-2181183		15,000				EARLY CHILDHOOD DEVE

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

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

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

DAA

Schedule I (Form 990)-(2013)

OMB No. 1545-0047

2013

 Open to Public
Inspection

Employer identification number

20-3423847

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

OMB No 1545-0047

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

► Attach to Form 990.

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Name of the organization

JACKSON EMC FOUNDATION, INC.

Employer identification number

20-3423847**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

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

☐ Yes ☐ No

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	SALVATION ARMY OF ATHENS 484 HAWTHORNE AVE ATHENS GA 30606	58-0660606		15,000				EMERGENCY SHELTER
(2)	SALVATION ARMY OF GAINESVILLE 681 DORSEY STREET GAINESVILLE GA 30501	58-0660606		15,000				EMERGENCY SHELTER
(3)	SALVATION ARMY OF LAWRENCEVILLE 3455 SUGARLOAF PKWY LAWRENCEVILLE GA 30044	58-0660606		15,000				EMERGENCY SHELTER
(4)	SENIOR CENTER- MADISON COUNTY 1265 HWY 98W DANIELSVILLE GA 30633	58-6000859		7,500				HOME DELIVERED MEALS
(5)	SPECTRUM AUTISM SUPPORT GROUP P.O. BOX 3132 SUWANEE GA 30024	58-2458533		10,000				SUMMER CAMP
(6)	ST. VINCENT DE PAUL SOCIETY-DULUTH 1700 BUFORD HWY DULUTH GA 30097	58-0967972		10,000				EMERGENCY ASSISTANCE
(7)	ST. VINCENT DE PAUL SOCIETY-FLOWERY 6439 SPOUT SPRINGS RD FLOWERY BRANCH GA 30542	13-5562362		10,000				AID HOT LINE PROGRAM
(8)	ST. VINCENT DE PAUL SOCIETY-GAINESVILLE 1440 PEARCE CIRCLE GAINESVILLE GA 30506	58-0967972		10,000				HOUSING ASSISTANCE
(9)	ST. VINCENT DE PAUL SOCIETY- JACKSON 180 ELROD RD JEFFERSON GA 30549	13-5562362		10,000				ASSISTANCE TO FAMILIE

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

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

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

Schedule I (Form 990) (2013)

**SCHEDULE I
(Form 990)****Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No 1545-0047

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

20-3423847**JACKSON EMC FOUNDATION, INC.****Part I General Information on Grants and Assistance****1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States☐ Yes ☐ No**Part II****Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) STEP BY STEP RECOVERY 191 PLAINVIEW DRIVE SUITE 3 LAWRENCEVILLE GA 30046		20-2822343		10,000				16 PASSANGER VAN
(2) TEEN PREGNANCY PREVENTION, INC. P.O. BOX 157 GAINESVILLE GA 30503		58-1833152		15,000				SMART GIRLS PROGRAM
(3) TINY STITCHES, INC. P.O. BOX 254 SUWANEE GA 30024		58-2440691		15,000				MATERIAL FOR CLOTHIN
(4) YMCA-ATHENS 915 HAWTHORNE AVENUE ATHENS GA 30606		58-0593443		10,000				AFTERSCHOOL PROGRAM
(5) YMCA-WINDER BARROW BRAD AKINS 50 BRAD AKINS DR WINDE GA 30680		20-1759275		15,000				SUMMER PAY CAMP
(6) YWCO-ATHENS 562 RESEARCH DRIVE ATHENS GA 30605		58-0632083		7,000				SUMMER GIRLS CAMP
(7)								
(8)								
(9)								

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

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

Schedule I (Form 990) (2013)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 CHARITABLE ASSISTANCE	27	72,974	NA	NA	NA
2					
3					
4					
5					
6					
7					
Part IV	Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information				

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS
EACH ORGANIZATION IS REQUIRED TO COMPLETE A GRANTEE REPORT WHICH KEEPS THE
FOUNDATION INFORMED AS TO THE USE OF THE GRANT FUNDS.

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2013**Open to Public
Inspection**

Employer identification number

JACKSON EMC FOUNDATION, INC.**20-3423847**

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
FORM 990 IS REVIEWED BY THE BOARD WITH ALL SUPPORTING DOCUMENTATION MADE
AVAILABLE TO THEM.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
DIRECTORS AND CONSULTANTS OF THE JACKSON EMC FOUNDATION ARE TO ADHERE TO
THE HIGHEST LEGAL, MORAL AND ETHICAL STANDARDS OF SOCIETY IN ALL AREAS OF
BUSINESS CONDUCT. CONFLICTS OF INTEREST ARE TO BE AVOIDED. UPON
APPOINTMENT, NEW DIRECTORS WILL READ AND SIGN THE CONFLICT OF INTEREST
CERTIFICATION AND DISCLOSURE FORM. EXISTING DIRECTORS WILL READ AND SIGN
THE CONFLICT OF INTEREST CERTIFICATION AND DISCLOSURE FORM ANNUALLY. THE
FORM WILL BE SIGNED AT THE FIRST REGULAR BOARD MEETING OF EACH YEAR. THE
FORMS WILL BE MAINTAINED IN A CONFIDENTIAL MANNER BY THE MARKETING/MEMBER
RELATIONS DEPARTMENT OF JACKSON EMC.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
THE FOUNDATION MAKES ITS BYLAWS AND FINANCIAL STATEMENTS AVAILABLE TO THE
PUBLIC AS PART OF ITS FORM 990. THE FORM 990 IS AVAILABLE UPON REQUEST AS
REFLECTED IN PART VI SECTION C LINE 18.

6628007 Jackson EMC Foundation, Inc.

20-3423847

Federal Statements

FYE: 5/31/2014

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
TAXABLE INTEREST	\$ 275		14			
TOTAL	<u>\$ 275</u>					

6628007 Jackson EMC Foundation, Inc.
20-3423847
FYE: 5/31/2014

Federal Statements

Schedule A, Part II, Line 12

Description	Amount
CONTRIBUTIONS	\$ 1,061,456
TOTAL	\$ 1,061,456

**JACKSON EMC FOUNDATION, INC.
SCHEDULE OF COMMUNITY ASSISTANCE
FOR THE YEAR ENDED MAY 31, 2014**

Action Ministries	\$ 7,500
American Red Cross - East GA Chapter	10,000
American Red Cross - Northeast GA Chapter	10,000
Annandale at Suwanee, Inc.	15,000
Area Committee to Improve Opportunities	5,700
Ark of Jackson County	12,500
Athens Area Homeless Shelter	5,290
Athens Community Council on Aging	5,000
Athens Nurses Clinic	15,000
Banks County Literacy Council	15,000
Barrow County 4-H	6,000
Books for Keeps, Inc.	2,500
Boy Scouts of NEGA	5,000
Boys & Girls Clubs of Hall County	10,000
Boys & Girls Clubs of Metro Atlanta	15,000
Camp Koinonia	15,000
Camp Kudzu	5,000
Camp Twin Lakes, Inc.	10,000
CASA - Piedmont, Inc.	9,000
Challenged Child & Friends, Inc.	15,000
Citizen Advocacy Athens-Clarke, Inc.	5,500
Cooperative Ministry - Lawrenceville	15,000
Cooperative Ministry - Lilburn	7,500
Cooperative Ministry - Norcross	10,000
Creative Enterprises	10,750
Cross Pointe Food Pantry	2,500
DAV - Chapter 92	2,500
Eagle Ranch, Inc.	9,000
Exodus Outreach, Inc.	15,000
Extra Special People, Inc.	13,500
Families of Children Under Stress	5,000
Family Connection - Lumpkin County	6,100
Family Promise of Gwinnett County, Inc.	10,000
Family Promise of Hall County, Inc.	6,025
Fellowship of Christian Athletes	5,000
Food Bank of Northeast Georgia, Inc.	15,000
Foster Siblings Reunited	2,000
Fragile Kids Foundation	10,500
Gainesville Jaycees Vocational Rehabilitation Center	12,500
Gainesville/Hall Community Food Pantry	2,500
Balance-Carried Forward	\$ 359,365

JACKSON EMC FOUNDATION, INC.
SCHEDULE OF COMMUNITY ASSISTANCE
FOR THE YEAR ENDED MAY 31, 2014

Balance-Brought Forward	\$ 359,365
Gateway House	10,200
Georgia Children's Chorus	10,000
Georgia Community Support & Solutions	5,000
Georgia Lions Lighthouse Foundation, Inc.	10,000
Good News Clinics	15,000
Good Samaritan Health Center of Gwinnett	7,880
Gwinnett Community Clinic, Inc.	10,000
Gwinnett County Public Library	6,000
Gwinnett Environmental & Heritage Center	10,000
Gwinnett Hospital System Foundation	14,941
Gwinnett Student Leadership Team	15,000
Gwinnett Tech Foundation	15,000
Habitat for Humanity - Gwinnett	14,752
Habitat for Humanity - Jackson County	10,000
Hall County Library System	6,800
Hamilton Mill United Methodist Church	2,500
Hi-Hope Service Center	15,000
HOPE , Inc.	2,500
I Am, Inc.	11,500
iServe Ministries	2,500
Jackson County 4-H Club	6,000
Jackson County Arts Council	1,000
Jefferson First Baptist Church Food Pantry	2,500
L.A.M.P. Ministries	10,000
Lanier Technical College Foundation	10,000
Lekotek of Georgia	5,000
Lindsay's Legacy	15,000
Medical Center Foundation	11,000
Meet the Need Ministry, Inc.	14,400
Mentor Program - Clarke County	5,000
Newtown Florist Club	5,000
Next Stop Foundation	8,000
NOA's Ark, Inc.	4,500
Nothing but the Truth, Inc.	2,500
Nuci's Space	4,000
Our Neighbor, Inc.	15,000
Partnership Against Domestic Violence	7,500
Balance-Carried Forward	\$ 680,338

JACKSON EMC FOUNDATION, INC.
SCHEDULE OF COMMUNITY ASSISTANCE
FOR THE YEAR ENDED MAY 31, 2014

Balance-Brought Forward	\$ 680,338
Piedmont Regional Library System	15,000
Pilot Club of Winder	6,000
Place of Seven Springs	10,000
Potter's House	8,000
Project ADAM Community Assistance	15,000
Project Safe, Inc.	7,500
Quilts for Kids - NEGA Chapter	5,000
Quinlan Arts, Inc.	5,000
Rainbow Children's Home, Inc.	7,000
Rainbow Village, Inc.	15,000
Reins of Life, Inc.	2,000
Rotary Club of Banks County	2,500
Rotary Club of Gainesville	5,000
Safe Kids - Athens Area	2,500
Salvation Army of Athens	15,000
Salvation Army of Gainesville	15,000
Salvation Army of Lawrenceville	15,000
Senior Center - Madison County	7,500
Side by Side Brain Injury Clubhouse	5,000
Special Olympics - Barrow County	4,200
Spectrum Autism Support Group	10,000
Spirit of Joy Christian Church	2,500
St. Vincent De Paul Society - Duluth	10,000
St. Vincent De Paul Society - Flowery Branch	10,000
St. Vincent De Paul Society - Gainesville	10,000
St. Vincent De Paul Society - Jackson County	10,000
Step by Step Recovery	10,000
Teen Pregnancy Prevention, Inc.	15,000
Tiny Stitches, Inc.	15,000
Urban Ministry - Gainesville First United Methodist Church	2,500
YMCA - Athens	10,000
YMCA - Winder Barrow Brad Akins	15,000
YWCO of Athens	7,000
	\$ 974,538

JACKSON EMC FOUNDATION, INC.
SCHEDULE OF FAMILY AND INDIVIDUAL ASSISTANCE
FOR THE YEAR ENDED MAY 31, 2014

Adrian Mance	\$ 2,742
Adriane Clark	3,500
Ben Wilbanks	3,500
Bennie Evans	3,300
Brenda Miller	3,395
Brenda Thomas	909
Cathy Bramlett	3,065
Cheryl Carter	240
Eunice Poole	470
Florrie Hardigree	3,500
Frank Autry	3,500
Jabeen Motiwalla	2,750
James Hudson	3,500
Jennifer Lane	2,334
JoeAnn Hudspeth	2,914
Lee Collins	2,970
Levern Porter	248
Linda Shelton	3,420
Lois Truelove	3,350
Lourdes Miles	3,500
Martha Phillips	3,500
Patricia Mason	2,100
Ricky Watson	513
Susan Stokes	3,500
Tyson Sadler	3,454
Vickie Miller	3,500
William Gay	3,300
	\$ 72,974

BYLAWS

Jackson EMC
Foundation, Inc.

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BY LAWS OF
JACKSON EMC FOUNDATION, INC.

ARTICLE 1. NAME AND OFFICES

SECTION 1. Name. The name of this Corporation shall be JACKSON EMC FOUNDATION, INC., (the "FOUNDATION")

SECTION 2. Registered Office and Agent. The FOUNDATION shall maintain a registered office in the State of Georgia, and shall have a registered office whose address is identical with the address of such registered agent, in accordance with the requirements of the Georgia Nonprofit Corporation Code.

ARTICLE 2. PURPOSE OF ORGANIZATION

The purpose of the FOUNDATION shall be the accumulation and disbursement of funds for charitable purposes in the 10 counties served by Jackson Electric Membership Corporation ("Jackson EMC"). Upon dissolution of the FOUNDATION, any remaining funds shall be distributed only for charitable purposes.

ARTICLE 3. FUNDING

The FOUNDATION shall be funded by such rules and regulations as may be promulgated by the Board of Directors of Jackson EMC. Sources of funding may include, but are not limited to, member contributions through Operation Round Up, Jackson EMC employee donations and the assignment of unclaimed capital credits.

ARTICLE 4. BOARD OF DIRECTORS

The FOUNDATION shall be administered by not less than (9) nor more than (11) Board of directors (Board). The initial Board shall be designated by the Board of Directors of Jackson EMC. The FOUNDATION shall have at least one (1) Director from each county or group of counties that a Jackson EMC Director represents.

At the initial organizational meeting of the Board of Directors of the FOUNDATION the board shall by lot draw for terms of office of one (1), two (2), and three (3) years. There shall be three (3) Directors chosen to initially serve one (1) year terms; four (4) Directors chosen to initially serve two (2) year terms; and four (4) Directors chosen to initially serve three (3) year terms. Thereafter, the terms of office for each Director shall be for a period of three (3) years.

ARTICLE 5. QUALIFICATIONS OF BOARD MEMBERSHIP

A Director of the FOUNDATION shall be at least eighteen (18) years of age, with his primary residence in the county from which he is chosen and be of good moral character. It shall not be necessary for Directors of the FOUNDATION to be members of Jackson EMC. No person seeking or holding a seat on the Board of Directors of Jackson EMC, nor any Jackson EMC employee, shall be a member of the FOUNDATION Board.

ARTICLE 6. SELECTION OF BOARD OF DIRECTORS

The initial Foundation Board shall be appointed by the Board of Directors of Jackson EMC. Thereafter, when vacancies are to be filled or when terms expire, persons shall be appointed to the respective vacancies on the said Board by a vote of the Board of Directors of Jackson EMC. The existing FOUNDATION Board may make recommendations to the Board of Directors of Jackson EMC for nominees for the FOUNDATION Board.

ARTICLE 7. COMPENSATION OF DIRECTORS

No Director shall receive compensation from the FOUNDATION for serving on the FOUNDATION Board.

ARTICLE 8. MEETINGS OF THE BOARD OF DIRECTORS

SECTION 1. Regular Meetings. Regular meetings of the Board of Directors of the FOUNDATION shall be held not less than quarterly at a place designated by the Board, and when meeting, and shall be governed by Robert Rules of Order. The Board of Directors may meet at such other times as they may deem, at their discretion, to be necessary.

SECTION 2. Special Meetings. Special meetings of the Board of Directors may be called by the Chairman or any three (3) Directors, and it shall thereupon be the duty of the Secretary to cause a Notice of such meeting to be given as hereafter provided. The person or persons authorized to call special meetings of the Board of Directors may fix the place and time for holding any special meeting called by them.

SECTION 3. Notice of Directors Meeting. The Secretary shall give notice of any regular meeting at least five (5) days prior to the meeting by e-mail, personal delivery, facsimile or mail. The five-day written notice is not applicable in the event directors receive notice via e-mail, personal delivery, facsimile or mail prior to such special meeting in emergency situations or when time is of the essence.

SECTION 4. Participation in Meeting Through Any Means of Communication.

Directors may participate in meetings of the Board of Directors, through the use of any means of communications by which all directors participating may simultaneously hear each other during the meeting and participation by such means shall constitute presence in person at such a meeting.

SECTION 5. Committees. The Board of Directors may, by resolution passed by a majority of the entire Board, designate one or more committees to consist of three or more of the directors of the FOUNDATION, which, to the extent provided in the resolution, shall perform their duties and report to the Board of Directors. Such committee or committees shall have such names as may be determined from time to time by resolution adopted by the Board.

ARTICLE 9. QUORUM

A majority of the Board of Directors shall, unless otherwise designated, constitute a quorum. In the event that less than a majority of the Board of Directors present may adjourn the meeting and designate a place and time for the next meeting, under which circumstances the Secretary shall notify the absent members of the place and time of the next meeting. An act of the majority of the Board present at any meeting at which a quorum is present, ~~and unless otherwise provided in these Bylaws, shall be the~~ act of the FOUNDATION Board.

ARTICLE 10. REMOVAL OF MEMBER OF BOARD

Any FOUNDATION Director shall automatically cease to be a Board Member if and in the event such Director misses three (3) successive "regular" meetings or attends less than 50% (fifty percent) of the regular meetings beginning September 1st and ending August 31st each year or should a Director leave the county in which he/she resides or represents.

Any FOUNDATION Director may otherwise be removed by the Jackson EMC Board upon recommendation of the FOUNDATION Board.

ARTICLE 11. OFFICERS OF THE CORPORATION

The officers of the FOUNDATION shall be a Chairman, a Vice Chairman, a Secretary and a Treasurer, and such other officers as may be determined by the Board from time to time.

ARTICLE 12. ELECTION OF OFFICERS AND TERMS OF OFFICE

Officers shall be elected by the Board annually, by secret ballot.

The terms of office shall be for one (1) one year, however, nothing shall prevent an officer from being re-elected to a maximum of three consecutive terms.

ARTICLE 13. EX OFFICIO MEMBERS OF BOARD OF DIRECTORS

The President/CEO of Jackson EMC or his designee shall be an ex officio member of the Board of Directors of the FOUNDATION. The FOUNDATION may from time to time have other such ex officio members as the Board may in its discretion determine as necessary or prudent.

The President/CEO of Jackson EMC in his/her capacity as ex officio member of the Board of Directors of the FOUNDATION shall upon request provide assistance to the Secretary and Treasurer of the Board with their official duties hereinafter shown in Article XIII.

ARTICLE 14. POLICIES, RULES, AND REGULATIONS

The Board of Directors of Jackson EMC shall have the power to make and adopt such rules and regulations, not inconsistent with law, the Articles of Incorporation or these Bylaws, as it may deem advisable for the management, administration and regulation of the business and affairs of the FOUNDATION.

ARTICLE 15. DUTIES OF OFFICERS

A. **CHAIRMAN:** The Chairman shall be the principal executive officer of the FOUNDATION and, unless otherwise determined by the Board, shall preside at all meetings of the Board and in general perform all duties incidental to the office of Chairman and such other duties as may be prescribed by the Board from time to time.

B. **VICE CHAIRMAN:** In the absence of the Chairman, or in the event of his/her inability or refusal to act, the Vice Chairman shall perform the duties of the Chairman, and when so acting, shall have all the powers of and be subject to all the restrictions upon the Chairman. The Vice Chairman shall also perform such other duties as from time to time may be assigned to him/her by the Board.

C. **SECRETARY:** The Secretary shall be responsible for the keeping of the minutes of the meetings of the Board in one or more books provided for that purpose; be responsible for seeing that all notices are duly given in accordance with these Bylaws or as required by law; be custodian of the corporate records and of the seal of the

FOUNDATION and affix the seal of the FOUNDATION to all necessary documents, the execution of which on behalf of the FOUNDATION under its seal is duly authorized in accordance with the provisions of these Bylaws; have general charge of the books of the FOUNDATION; be responsible for the keeping on file at all times a complete copy of the Articles of Incorporation and Bylaws of the FOUNDATION containing all amendments thereto; and, in general, perform all duties incidental to the office of the Secretary and such other duties as from time to time may be assigned to him/her by the Board.

D. **TREASURER:** The Treasurer shall have charge and custody of and be responsible for all funds and securities of the FOUNDATION; be responsible for the receipt of and the issuance of receipt for monies due and payable to the FOUNDATION from any source whatsoever, and for the deposit of all such monies in the name of the FOUNDATION in such bank or banks as shall be selected in accordance with the provisions of these Bylaws; and, in general, perform all the duties incidental to the office of Treasurer and such other duties as from time to time may be assigned to him/her by the Board.

ARTICLE 16. CHECK SIGNING

Any and all checks issued by the FOUNDATION, and any and all withdrawals by the FOUNDATION, for any purpose, shall be authorized by the Board and shall be signed by two (2) officers or one (1) officer and such other person(s) as may be designated by the Board as having check-signing authority, however, under no circumstances shall checks be signed only by one (1) person.

ARTICLE 17. DISBURSEMENT OF FUNDS

Except as otherwise provided by these Bylaws, the Board of Directors of the FOUNDATION shall have the full and sole responsibility for the disbursement of all monies of the FOUNDATION in accordance with the Bylaws and the policies adopted by the Board of Directors of Jackson EMC.

Prior to consideration by the FOUNDATION Board of any disbursement, FOUNDATION Directors shall disclose and explain any personal and/or business interest, connection, kinship or other association he or she has with the person, family, group, corporation or other entity under consideration for funding by the FOUNDATION. Such interested Director shall excuse himself or herself from the meeting, and shall not participate in the discussion of or voting on the disbursement.

Members of the Board of Directors of the FOUNDATION, immediate family members of the members of the Board of Directors of the FOUNDATION, members of the Board of Directors of Jackson Electric Membership Corporation, immediate family members of the members of the Board of Directors of Jackson Electric Membership Corporation, employees of Jackson Electric Membership Corporation and immediate family members of employees of Jackson Electric Membership Corporation shall not be

eligible to receive any disbursement of monies from the FOUNDATION. For the purposes of this Article XVII, immediate family members means spouse, parent, son, daughter, brother, sister, niece, nephew, half-sibling, step-sibling, grandparent, grandchild, in-laws and step-parents.

No disbursements of monies from the FOUNDATION shall be used for the direct payment of electric or gas bills; however, the FOUNDATION may make donations to agencies such as Project Share of the Salvation Army whose purpose is to assist with utility bill payments.

ARTICLE 18. TRANSFER OF FUNDS

Jackson EMC shall transfer funds collected by it for the benefit of the FOUNDATION on a regular basis, but in no event less than quarterly. The FOUNDATION may also solicit and accept contributions from other sources as deemed appropriate by its Board of Directors.

ARTICLE 19. INVESTMENT OF FUNDS

The FOUNDATION Board shall be responsible for the funds entrusted to it and shall make such investment of said funds in a manner which is reasonable and prudent and in keeping with these Bylaws and the policies of the FOUNDATION.

ARTICLE 20. ACCOUNTING SYSTEM AND REPORTS

The FOUNDATION Board shall cause to be established and maintained a complete accounting system that is in keeping with sound financial management, and furthermore the FOUNDATION Board shall make reports to the Board of Directors of Jackson EMC on the operation and expenditures of the FOUNDATION as may be necessary and prudent, but in no case less than annually.

ARTICLE 21. POLITICAL CONTRIBUTIONS

No funds of the FOUNDATION shall be used in any fashion to support any candidate for political office or for any political purpose.

ARTICLE 22. BORROWING FUNDS

The FOUNDATION shall NOT have the authority to borrow monies nor incur debt from any bank, savings and loan or other institutions for such purpose.

ARTICLE 23. RETENTION OF FUNDS

To assure that the FOUNDATION maintains a reasonable level of funds for its operation, the FOUNDATION shall accumulate and maintain a reserve fund of not less TEN THOUSAND AND NO/100THS (\$10,000.00).

ARTICLE 24. PROXY VOTING

There shall not exist proxy voting at any meeting of the FOUNDATION Board.

ARTICLE 25. AUDIT

The FOUNDATION Board shall on an annual basis cause the books and records of the FOUNDATION to be audited by a certified public accountant and a report in keeping with sound accounting principles be issued to the FOUNDATION Board and the Board of Directors of Jackson EMC.

ARTICLE 26. FISCAL YEAR

The Fiscal Year of the FOUNDATION shall commence on the 1st day of June of each calendar year and end on the 31st day of May of each calendar year.

ARTICLE 27. INDEMNIFICATION

SECTION 1. Right of Indemnification. Subject to the provisions of Section 2 of this Article, the FOUNDATION, shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative (other than an action by or in the right of the FOUNDATION in which such person was adjudged liable to the FOUNDATION or in any other proceeding in which such person was adjudged liable on the basis that personal benefit was improperly received by such person) by reason of the fact that he is or was a director, officer, employee or agent of the FOUNDATION against expenses (including attorney's fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding, if he acted in a manner he believed in good faith to be in or not opposed to the best interests of the FOUNDATION, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, be determinative that the person did not act in a manner which he believed in good faith to be in or not opposed to the best interests of the FOUNDATION, and, with respect to any criminal action or proceeding, had no reasonable cause to believe that his conduct was unlawful.

SECTION 2. Determination and Authorization of Indemnification. Any indemnification under Section 1 of this Article (unless ordered by a court) shall be made by the FOUNDATION only as authorized in the specific case upon a determination that indemnification of the director, officer, employee or agent is proper in the circumstances because he had met the applicable standard of conduct set forth in said Section 1. Such determination shall be made (a) by the Board of Directors, by a majority vote of a quorum consisting of directors who were not parties to such action, suit or proceeding; (b) if such quorum is not obtainable, by a majority vote of a committee duly designated by the Board of Directors (in which designation directors who are parties may participate), consisting solely of two or more directors not at the time parties to the proceeding; (c) by special legal counsel selected by the Board of Directors or its committee in the manner prescribed in (a) or (b) above; or if a quorum cannot be obtained or under (a) above and a committee cannot be selected under (b), by majority vote of the full Board of Directors (in which selection directors who are parties may participate; or (d) by the members who are not parties to the proceeding).

SECTION 3. Mandatory indemnification. If a director, officer, employee or agent of the FOUNDATION has been successful on the merits or otherwise as a party to any action, suit or proceeding, referred to in Section 1 of the Article, or with respect to any claim, issue or matter therein (to the extent that a portion of his expenses can be reasonably allocated thereto), he shall be indemnified against expenses (including attorney's fees) actually and reasonably incurred by him in connection therewith.

SECTION 4. Advance for Expenses. Reasonable expenses incurred in connection with a civil, criminal, administrative or investigative action, suit or proceeding, or threat thereof, may be paid by the FOUNDATION in advance of the final disposition of such action, suit or proceeding as authorized by the Board of Directors in the specific case upon receipt of a written affirmation of such person of his good faith belief that such person has acted in a manner which he believed good faith to be in or not opposed to the best interest of the FOUNDATION, and, with respect to any criminal action or proceeding had no reasonable cause to believe that his conduct was unlawful and an undertaking by or on behalf of the director, officer, employee or agent to repay such amount unless it shall ultimately be determined that he is entitled to be indemnified by the FOUNDATION as authorized in this Article.

SECTION 5. Insurance. By action of the Board of Directors, notwithstanding any interest of the directors in the action, to the full extent permitted by applicable law, the FOUNDATION may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the FOUNDATION, against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the FOUNDATION would have the power to indemnify him against such liability under the provisions of the Article or of Section 14-12-851 or Section 14-2-852 of the Official Code of Georgia Annotated.

SECTION 6. Non-exclusivity. The provisions for indemnification and advancement of expenses provided by this Article shall not be deemed exclusive of any other rights, in respect of indemnification or otherwise, to which those seeking indemnification may be entitled under any bylaw, agreement, either specifically or in general terms, resolution, or approved by the affirmative vote of the members entitled to vote thereon taken at a meeting, the notice of which specified that such bylaw, resolution or agreement would be placed before the members, both as to action by a director, officer, employee or agent in his official capacity and as to action in another capacity while holding such office or position, except that no such other rights, in respect to indemnification or otherwise, may be provided or granted with respect to the liability of any director, officer, employee or agent for (a) any appropriation, in violation of his duties, of any business opportunity of the FOUNDATION; (b) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; (c) liabilities of a director imposed by Section 14-2-832 of the Georgia Business Corporation Code; or (d) any transaction from which the director, officer, employee, or agent derived an improper personal benefit.

ARTICLE 28. AMENDMENTS

These Bylaws may be altered, amended or repealed and new Bylaws may be adopted by a two-thirds (2/3) majority vote of the entire Board of Directors of Jackson Electric Membership Corporation. The FOUNDATION Board may make advisory recommendations concerning the alteration, amendment or repeal of the Bylaws and the adoption of new Bylaws to the Board of Directors of Jackson EMC.

Amended August 4, 2006