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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

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 04-01-2015 , and ending 03-31-2016

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
PETOSKEY-HARBOR SPRINGS AREA COMMUNITY FOUNDATION

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
616 PETOSKEY STREET No 203

City or town, state or province, country, and ZIP or foreign postal code
PETOSKEY, MI 49770

D Employer identification number
38-3032185

E Telephone number
(231) 348-5820

G Gross receipts $ 5,197,256

F Name and address of principal officer
LISA G BLANCHARD
616 PETOSKEY STREET No 203
PETOSKEY, MI 49770

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

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

H(c) Group exemption number ▶

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

J Website: ▶ WWW PETOSKEY-HARBORSPRINGSFOUNDATION ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation 1991 | **M** State of legal domicile MI

Part I Summary

1 Briefly describe the organization's mission or most significant activities
The Community Foundation is made up of an ever-growing family of funds Each one is established by an individual, family, or organization to carry out charitable works and leave a lasting legacy

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**	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	15
5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	**5**	5
6	Total number of volunteers (estimate if necessary)	**6**	70
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	0

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	3,308,084	1,773,521
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,657,062	1,980,201
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	34,424	22,327
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,999,570	3,776,049
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,040,743	2,973,736
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	259,367	272,194
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 31,057		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	214,298	194,640
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,514,408	3,440,570
	19 Revenue less expenses Subtract line 18 from line 12	2,485,162	335,479

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	37,159,218	34,144,266
	21 Total liabilities (Part X, line 26)	4,864,450	4,357,721
	22 Net assets or fund balances Subtract line 21 from line 20	32,294,768	29,786,545

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

****** 2016-07-18
Signature of officer Date

TODD C WINNELL TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KEVIN R CHRISTMAN	KEVIN R CHRISTMAN	2016-07-18		P00221723

Firm's name ▶ RASMUSSENTELLERO'NEIL & CHRISTMAN PC | Firm's EIN ▶ 38-2268582
Firm's address ▶ 555 MICHIGAN STREET PETOSKEY, MI 49770 | Phone no (231) 347-5555

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

To improve the quality of life for all people in Emmet County by connecting donors with community needs, building a permanent source of charitable funds, addressing a broad range of community issues through grantmaking, and championing philanthropy

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 $ 3,038,287 including grants of $ 2,973,736) (Revenue $)

The Community Foundation makes grants for charitable purposes to various 501(C)(3) organizations in the following areas arts and culture, education, environment, community and economic development, health, human services, recreation, historic preservation, and youth development All grant recommendations are reviewed and approved by the Community Foundation's Board of Directors Donor Advised Funds recommended 482 grants to support organizations they value The Unrestricted Fund's Distribution Committee and the Youth Fund's Youth Advisory Committee recommended 60 grants to organizations serving a significant number of Emmet County residents The advisory committee for Field of Interest Funds, including funds supporting seniors, children or the environment, recommended 38 grants to organizations in corresponding fields The Scholarship Committee recommended various scholarship awards of 27 grants to local students who are pursuing education beyond high school A total of 607 grants were awarded from Community Foundation funds during this time period to improve and enrich life in Emmet County

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** ▶ 3,038,287

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	**1a**	9		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	**1c**			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	5		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	**2b**		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	**3a**			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	**3b**			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .	**4a**			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	**5a**			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	**6a**			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**			No
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**			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	**7f**			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**			No
9a	Did the sponsoring organization make any taxable distributions under section 4966? . . .	**9a**			No
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	**9b**			No
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	**13a**			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	**14b**			

Part VI Governance, Management, and Disclosure

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶ DAVID JONES 616 PETOSKEY STREET 203 PETOSKEY, MI 49770 (231) 348-5820

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ANN K IRISH TRUSTEE	1 00	X						0	0	0
(2) CHARLES W JOHNSON TRUSTEE	1 00	X						0	0	0
(3) JENNIFER E DEEGAN TRUSTEE	1 00	X						0	0	0
(4) JILL N O'NEILL TRUSTEE	1 00	X						0	0	0
(5) KATHRYN S ERBER TRUSTEE	1 00	X						0	0	0
(6) LOGAN BICKEL TRUSTEE	1 00	X						0	0	0
(7) MICHAEL J FITZSIMONS TRUSTEE	1 00	X						0	0	0
(8) ROBERT W CHARLTON TRUSTEE	1 00	X						0	0	0
(9) THOMAS SMITH TRUSTEE	1 00	X						0	0	0
(10) WEB MARTIN TRUSTEE	1 00	X						0	0	0
(11) WILFRED CWIKIEL TRUSTEE	1 00	X						0	0	0
(12) ZOEY A BEZILLA TRUSTEE	1 00	X						0	0	0
(13) LISA G BLANCHARD PRESIDENT	3 00	X		X				0	0	0
(14) MICHAEL D EBERHART VICE PRESIDENT	3 00	X		X				0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(15) JAMES W FORD SECRETARY	3 00	X		X				0	0	0
(16) TODD C WINNELL TREASURER	4 00	X		X				0	0	0
(17) DAVID JONES EXECUTIVE DIRECTOR	40 00			X				84,241	0	6,611

1b	**Sub-Total**			
c	**Total from continuation sheets to Part VII, Section A**			
d	**Total (add lines 1b and 1c)**	84,241	0	6,611

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations . . . 1d				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f 1,773,521				
	g	Noncash contributions included in lines 1a-1f $ 451,158				
	h	**Total.** Add lines 1a-1f . . . . . ▶	1,773,521			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	**Total.** Add lines 2a–2f . . . . . ▶				
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶	640,773			640,773
	4	Income from investment of tax-exempt bond proceeds . . ▶				
	5	Royalties . . . . . ▶				
		(i) Real / (ii) Personal				
	6a	Gross rents				
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . . ▶				
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory: 2,760,635				
	b	Less cost or other basis and sales expenses: 1,421,207				
	c	Gain or (loss): 1,339,428				
	d	Net gain or (loss) . . . . . ▶	1,339,428			1,339,428
	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 . . ▶				
Other Revenue		Miscellaneous Revenue / Business Code				
	11a	Administrative Fee Income 523920	34,286			34,286
	b	Remeasurement of charitable gift 523920	-11,959			-11,959
	c					
	d	All other revenue				
	e	**Total.** Add lines 11a–11d . . . . . ▶	22,327			
	12	**Total revenue.** See Instructions . . . . . ▶	3,776,049	0	0	2,002,528

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 domestic organizations and domestic governments See Part IV, line 21	2,938,986	2,938,986		
2 Grants and other assistance to domestic individuals See Part IV, line 22	34,750	34,750		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	92,197		92,197	
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	126,128	44,106	82,022	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	10,581	3,749	6,832	
9 Other employee benefits	26,350	6,466	19,884	
10 Payroll taxes	16,938	3,374	13,564	
11 Fees for services (non-employees)				
a Management				
b Legal	1,251		1,251	
c Accounting	9,464		9,464	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	36,714		36,714	
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	19,581	5,075	8,364	6,142
14 Information technology	42,196		42,196	
15 Royalties				
16 Occupancy	26,885		26,885	
17 Travel	2,141	377	1,746	18
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,509	1,404	8,112	1,993
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,754		4,754	
23 Insurance	4,270		4,270	
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 Printing and Publicatio	12,056			12,056
b Public relations	11,343		495	10,848
c Dues	9,609		9,609	
d Bank Service Fees	1,273		1,273	
e All other expenses	1,594		1,594	
25 **Total functional expenses.** Add lines 1 through 24e	3,440,570	3,038,287	371,226	31,057
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		141	1	124
	2	Savings and temporary cash investments		3,519,354	2	3,402,578
	3	Pledges and grants receivable, net		858,220	3	0
	4	Accounts receivable, net			4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 39,807			
	b	Less accumulated depreciation	10b 29,139	15,422	10c	10,668
	11	Investments—publicly traded securities		32,766,031	11	30,730,896
	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		50	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		37,159,218	16	34,144,266
Liabilities	17	Accounts payable and accrued expenses		383	17	423
	18	Grants payable		133,345	18	140,000
	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		4,730,722	25	4,217,298
	26	**Total liabilities.** Add lines 17 through 25		4,864,450	26	4,357,721
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		32,294,768	27	29,786,545
	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		32,294,768	33	29,786,545
	34	Total liabilities and net assets/fund balances		37,159,218	34	34,144,266

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,776,049
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,440,570
3	Revenue less expenses Subtract line 2 from line 1	3	335,479
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	32,294,768
5	Net unrealized gains (losses) on investments	5	-2,943,558
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	99,856
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	29,786,545

Part XII Financial Statements and Reporting

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

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

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

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

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
PETOSKEY-HARBOR SPRINGS AREA COMMUNITY FOUNDATION

Employer identification number
38-3032185

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 (Form 990 or 990-EZ))

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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations . . . . . _____

g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii)EIN	(iii) Type of organization (described on lines 1- 9 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any unusual grants)	1,146,795	1,058,283	902,563	3,308,084	1,773,521	8,189,246
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	1,146,795	1,058,283	902,563	3,308,084	1,773,521	8,189,246
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)						1,677,820
6 **Public support.** Subtract line 5 from line 4						6,511,426

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	1,146,795	1,058,283	902,563	3,308,084	1,773,521	8,189,246
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	329,882	499,518	534,515	631,370	640,773	2,636,058
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 VI)						
11 **Total support.** Add lines 7 through 10						10,825,304

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

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

Section C. Computation of Public Support Percentage

14	Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	**14**	60 150 %
15	Public support percentage for 2014 Schedule A, Part II, line 14	**15**	60 800 %

16a **33 1/3% support test—2015.** 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—2014.** 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—2015.** 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2014.** 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 VI 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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(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 VI)						
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 2015 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2014 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2015** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2014** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2015.** 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—2014.** 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 Supporting Organizations

(Complete only if you checked a box on line 11 of Part I If you checked 11a of Part I, complete Sections A and B If you checked 11b of Part I, complete Sections A and C If you checked 11c of Part I, complete Sections A, D, and E If you checked 11d of Part I, complete Sections A and D, and complete Part V)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part II of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509 (a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	11c		

Part IV Supporting Organizations (continued)

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**

- **a** ☐ The organization satisfied the Activities Test Complete **line 2** below
- **b** ☐ The organization is the parent of each of its supported organizations Complete **line 3** below
- **c** ☐ The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions)

			Yes	No
2	Activities Test **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E ☐

Section A - Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

Section B - Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI) _____			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount

			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) ☐

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2015			
d From 2013.			
e From 2014.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2015 from Section D, line 7 $ _____			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2016.** Add lines 3j and 4c			
8 Breakdown of line 7			
c Excess from 2013.			
d From 2014.			
e From 2015.			

Part VI **Supplemental Information.**

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on 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

2015

Open to Public Inspection

Name of the organization
PETOSKEY-HARBOR SPRINGS AREA
COMMUNITY FOUNDATION

Employer identification number
38-3032185

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	66	63
2	Aggregate value of contributions to (during year)	1,144,894	110,594
3	Aggregate value of grants from (during year)	1,432,401	484,878
4	Aggregate value at end of year	12,251,120	6,660,155

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" on Form 990, Part IV, line 7.

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

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

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

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

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

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

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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) Revenue included on 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 Revenue included on 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" on 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

		Amount
b	If "Yes," explain the arrangement in Part XIII and complete the following table	
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

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

		(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a	Beginning of year balance	26,231,981	25,552,649	25,333,851	23,635,365	16,129,470
b	Contributions	322,843	747,186	392,981	352,502	7,024,240
c	Net investment earnings, gains, and losses	-1,009,713	1,550,347	3,856,715	2,302,705	1,145,035
d	Grants or scholarships	975,052	1,153,901	579,960	590,085	246,299
e	Other expenditures for facilities and programs					
f	Administrative expenses	461,560	464,300	494,276	366,636	417,081
g	End of year balance	24,108,499	26,231,981	28,146,245	25,333,851	23,635,365

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

- a Board designated or quasi-endowment ▶ 100 000 %
- b Permanent endowment ▶
- c Temporarily restricted endowment ▶

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		20,272	13,049	7,223
e Other		19,535	16,090	3,445
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				10,668

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' on 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		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX **Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X **Other Liabilities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
Federal income taxes	
Funds held as agency endowments	4,098,315
Disc Oblig - Charitable Gift Annuities	118,983
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	4,217,298

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' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	568,556
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	-2,943,558		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	-2,503		
e	Add lines **2a** through **2d**			2e	-2,946,061
3	Subtract line **2e** from line **1**			3	3,514,617
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	1,497		
b	Other (Describe in Part XIII)	4b	259,935		
c	Add lines **4a** and **4b**			4c	261,432
5	Total revenue Add lines **3** and **4c.**(This must equal Form 990, Part I, line 12)			5	3,776,049

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	3,076,781
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	-362,292		
e	Add lines **2a** through **2d**			2e	-362,292
3	Subtract line **2e** from line **1**			3	3,439,073
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	1,497		
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	1,497
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	3,440,570

Part XIII Supplemental Information

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

Return Reference	Explanation
Part V, Line 4	The Community Foundation's endowment funds are used to address a broad range of community needs The endowment funds are a reservoir of charitable capital that go on giving year after year to improve the community The endowment funds are permanently invested, and investment income from the funds is used annually for grants to support a broad range of community programs that impact the lives of individuals and families from all walks of life Each endowment fund is established with the donor intent and charitable purposes in mind There are several categories of funds within the Community Foundation They are unrestricted funds, donor advised funds, field of interest funds, designated agency funds and scholarship funds
Part XI, Line 2d - Other Adjustments	Change in Value of Contributions And Deferred Revenue -2,503
Part XI, Line 4b - Other Adjustments	Agency Endowment Gift and Income Activity 259,935
Part XII, Line 2d - Other Adjustments	Agency Endowment Grant and Expenses Activity -362,292

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes," on 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

2015

Open to Public Inspection

Name of the organization
PETOSKEY-HARBOR SPRINGS AREA
COMMUNITY FOUNDATION

Employer identification number
38-3032185

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 Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000 Part II can be duplicated if additional space is needed

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

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

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

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on 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
See Additional Data Table					

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

Return Reference	Explanation
Part I, Line 2	Community Foundation staff may ask to visit the organization to which they made a competitive grant to learn more about the project and the execution of the project Staff typically calls throughout the grant period for updates, depending on the size and complexity of the project When the grant period is complete, the Community Foundation requires the grantee to submit a final report detailing the outcomes compared to the intended objectives of the grant If needed, staff will follow up with questions on the final report to be sure we have a clear idea of how the grant dollars were used

Additional Data

Software ID:
Software Version:
EIN: 38-3032185
Name: PETOSKEY-HARBOR SPRINGS AREA COMMUNITY FOUNDATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Bay Bluffs Emmet County Medical Care Facility 750 East Main Street Harbor Springs, MI 49740	20-4391082	501(C)(3)	10,675				2015 Annual Allocation from Boettger Senior Citizens Fund
Blissfest Music Organization 522 Liberty Street Unit A Petoskey, MI 49770	38-2848866	501(C)(3)	5,023				Arts Center Sound & Light System, 2015 Annual Allocation
Boy Scouts of America 3213 Walker Ave NW Grand Rapids, MI 49544	38-1359240	501(C)(3)	54,520				Specific Projects at Camp Gerber, Refrigerator/Freezer Project at Gerber Scout Reservation

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Boy Scouts Troop #5 PO Box 457 Petoskey, MI 49770	38-1784822	501(C)(3)	22,500				General Support, Equipment
Camp Daggett 03001 Church Road Petoskey, MI 49770	38-1617980	501(C)(3)	16,100				General Support, Automated External Defibrillator, Archery equipment, Scholarships, Maintenance Broom for Recreational Courts & Incorporating Rhythm and Music
Challenge Mountain of Walloon Hills Inc PO Box 764 Boyne City, MI 49712	38-2563815	501(C)(3)	20,100				Upgrading the Resale Store, Resale Store Renovations in memory of Everett Kircher & General Support in honor of Cooper Carpenter

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Char-Em United Way 2350 Mitchell Park Drive PO Box 1701 Petoskey, MI 49770	23-7049778	501(C)(3)	9,991				General Support, 2015 Annual Allocation from the Char-Em United Way Endowment Fund, Dolly Parton Imagination Library, Project Connect - personal care item & Impact Fund
Charlevoix County Community Foundation 301 Water Street East Jordan, MI 49727	38-3033739	501(C)(3)	11,000				General Support, Hestia Women's Giving Circle, To establish the Howard Haselschwardt Memorial Fund on behalf of Sarah Haselschwardt & Hestia Giving Circle
Charlevoix Humane Society 614 Beardsley Street Boyne City, MI 49712	38-2107163	501(C)(3)	45,250				General Support, Capital Facility Needs

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Child & Family Services of Northwestern MI 3785 Veterans Drive Traverse City, MI 49684	38-2534222	501(C)(3)	13,121				General Support, Foster Family Recruitment/Marketing, Foster Family Respite/Retention, Adjustment for Family Vacation Project & 2015 Annual Allocation
Children's Hospital of Michigan Foundation 3901 Beaubien Blvd Detroit, MI 48201	38-1357994	501(C)(3)	15,000				General Support, Camp Hope
City of Petoskey 101 East Lake Street Petoskey, MI 49770	38-6004583	Other	38,900				Tennis Court Complex, Historical Sign for the Dahlgren Cannon in Pennsylvania Park

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Crooked Lake Sailors INC PO Box 195 Oden, MI 49764	80-0623079	501(C)(3)	8,000				Safety / Instruction Boats
Crooked Tree Arts Center 461 E Mitchell Street Petoskey, MI 49770	23-7187264	501(C)(3)	149,944				General Support, Commercial mixer for the kitchen, Lighting Fixtures, Music for CTAC Artisan and Farmers Market October 2015-June 2016, Youth Arts Festival Presenter, New Year's Eve Presenter, Lower Level Music Rooms, Support for CTAC Young Writers Juried Exposition Awards, Concerts in the Park, Ballet Program, Children's Programs, New Year's Eve at the Arts Center, D'Art for Art 2015, 2015 Annual Allocation & Kitchen Renovation
Cystic Fibrosis Foundation 2265 Livernois Road 410 Troy, MI 48083	13-1930701	501(C)(3)	39,500				General Support, Team Kickin and Swingin', Partners in Progress Annual, Bite for a Cure

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Detroit Institute of Arts 5200 Woodward Avenue Detroit, MI 48202	38-1359510	501(C)(3)	20,000				General Support
Detroit Zoo 8450 W 10 Mile Road Royal Oak, MI 48067	38-6027356	501(C)(3)	25,000				General Support
Educational Foundation for Mancelona Schools PO Box 586 Mancelona, MI 49659	38-3742366	Other	6,500				2015 Annual Allocation from Otho J Mathias Scholarship Fund

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Emmanuel Episcopal Church 1020 East Mitchell Street Petoskey, MI 49770	38-2307700	501(C)(3)	39,888				General Support, Building Improvements, To support the summer music program in memory of J Max and Elizabeth Busard & Unrestricted Annual Gift
First Presbyterian Church of Petoskey 501 East Mitchell Street Petoskey, MI 49770	38-6098294	Other	35,000				General Support
First Tee of Northern Michigan PO Box 613 Harbor Springs, MI 49740	74-3149490	501(C)(3)	63,400				General Support, Cover costs of Wine & Dine, Lakeview Academy Golf Program

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Friendship Centers of Emmet County 1322 Anderson Petoskey, MI 49770	23-7000317	501(C)(3)	37,695				General Support, Replacing Meals on Wheels Vehicle, Senior Essential Needs Fund,Tractor Purchase, Incremental increase in food budget to support local food purchasing, 2015 Annual Allocation from Boettger Senior Citizens Fund, 2015 Annual Allocation from the Osborn Memorial Fund, Senior Farmers Market Nutrition Program
Great Lakes Chamber Orchestra 438 E Lake Street Petoskey, MI 49770	30-0084912	501(C)(3)	19,450				General Support
Great Start Collaborative of Char-Em and N Antrim 08568 Mercer Blvd Charlevoix, MI 49720	38-2027389	501(C)(3)	9,100				General Support, In honor of Gina and Gloria Holder, Preschool Scholarships in Emmet Count, Great Start Preschool Scholarships & Family Resource Guide -expanded printing

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Harbor Area Regional Board of Resources Inc PO Box 112 Harbor Springs, MI 49740	38-3602221	501(C)(3)	12,500				General Support, Harbor Way A Multi-Use Trail for Harbor Springs & 2015 Annual Gift
Harbor Hall Foundation PO Box 376 Harbor Springs, MI 49740	38-3105589	501(C)(3)	7,700				General Support & Space Planning for Outpatient Office expanding services to women and youth
Harbor Springs Area Historical Society PO Box 812 Harbor Springs, MI 49740	38-2934124	501(C)(3)	10,133				General Support, Uncovering Family Histories Genealogy Program Upgrades & Anitques Club Project

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Harbor Springs Community Park 740 East Main Street Harbor Springs, MI 49740		Other	7,694				General Support & Grant for Winter 2016 Ice Rink and Sledding Hill Events
Harbor Springs Festival of the Book PO Box 766 Harbor Springs, MI 49740	47-1729627	Other	158,963				General Support
Harbor Springs Library 206 South Spring Street Harbor Springs, MI 49740	38-1722820	Other	6,500				Building Renovations & Library Signage

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Harbor Springs Lyric Theatre 275 East Main Street Harbor Springs, MI 49740	46-5537766	Other	522,438				General Support & Pass Through Grant in support of the Harbor Springs Lyric Theatre
Harbor Springs Public Schools 800 State Road Harbor Springs, MI 49740	38-6001172	Other	85,450				General Support,4th grade trip with Little Traverse Conservancy for plant investigation,Support for Golf Program from Team Harbor, General Support for Girls Golf from Team Harbor, Student Scholarship Support, Shayground Playground, Gift received from the Offield Foundation to support CASA at Harbor Springs Public Schools, Stormwater Literacy - A2A Pilot Project, Harbor Springs Track & Title VII Native American Education Year End Celebration Speaker
Health Department of Northwest Michigan 3434 M-119 Hwy Suite A Harbor Springs, MI 49740	30-0168590	Other	15,916				General Support Reimbursement for SAFE professional development, Universal Screening for Early Childhood Behavioral Health, Hornet Health Center Priority Access to Drinking Water, Dental care & Essential Needs Funding from Ward & Eis Gallery

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Historical Railroads of Northern Michigan PO Box 488 Petoskey, MI 49770	27-3820786	501(C)(3)	5,500				General Support
Hospice of Northwest Michigan 220 W Garfield Charlevoix, MI 49720	38-2391256	501(C)(3)	8,000				General Support, File of Life, In memory of Charles Sundberg & Essential Needs Fund
Junior Achievement of the Michigan Great Lakes PO Box 582 Petoskey, MI 49770	38-1557861	501(C)(3)	5,200				Providing Students Economic and Financial Literacy Skills

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Little Traverse Bay Humane Society 1300 West Conway Road Harbor Springs, MI 49740	38-1384441	501(C)(3)	55,225				General Support, Operating Costs Associated with the New Veterinarian Clinic & In recognition of the individuals who put on the Howl at the Moon event
Little Traverse Conservancy 3264 Powell Road Harbor Springs, MI 49740	23-7267810	501(C)(3)	25,150				General Support, Support for the purchase of the Hoffman Crooked Lake property, Snowmobile to Enhance Winter Trails & Ponshewaing Preserve addition on Crooked Lake
Little Traverse Historical Society PO Box 2418 Petoskey, MI 49770	38-6107314	501(C)(3)	6,882				General Support

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Manna Food Project 8791 McBride Park Court Harbor Springs, MI 49740	38-2764533	501(C)(3)	57,595				General Support, Capacity Building Support - Sustainability and Succession Planning Workshop, Food 4 Kids Backpack Program, Essential Needs funds, Protein for the People & Marketing and Communications Plan and Implementation
McLaren Northern Michigan Foundation 360 Connable Avenue Petoskey, MI 49770	38-2445611	501(C)(3)	50,093				General Support, Kalahar/Tost Family Pediatric Patient Assistance Fund, Tost-Kalahar Pediatric Travel Fund, Hospice of Little Traverse Bay, Speaker Sponsorship, VitalCare Hospice of Little Traverse Bay in memory of Duke Keiswetter & 2015 Annual Allocation from Blum Lodging Assistance Fund
Michigan State University-Eli Broad College of Business 632 Bogue St N505 East Lansing, MI 48824	38-6005984	501(C)(3)	7,000				Julie Fasone Holder and John Holder Scholarship Fund, Graduate Pavillion Matching Gift Campaign

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Michigan Technological University - scholarships Financial Aid Office 1400 Townsend Drive Houghton, MI 49931	38-1554664	501(C)(3)	7,500				Michgan Tech Programs
NCMC Foundation 1515 Howard Road Petoskey, MI 49770	38-2910328	501(C)(3)	23,165				General Support, ASPPIRE social coaching for Autism Spectrum Disorder, Human Plastinate for Anatomy Instruction, Winnell Scholarship Fund for NCMC Foundation & 2015 Annual Allocation from Mathias Memorial Scholarship Fund
Nehemiah Project 36 Bridge Street Petoskey, MI 49770	38-3026718	501(C)(3)	25,200				General Support, Matching dollars for Hope Hall challenge grant & Hope Hall Multipurpose Building Phase 2

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Northern Lakes Economic Alliance 1313 Boyne Avenue Boyne City, MI 49712	38-2616982	501(C)(3)	8,304				CNC Fab Lab program for Pellston High School students
Northern Michigan Equine Therapy 05025 Church Road Boyne City, MI 49712	30-0838013	501(C)(3)	9,000				Improved Accessibility Project
Northwest Michigan Community Action Agency 2240 Mitchell Park Dr Unit A Petoskey, MI 49770	38-2027389	Other	7,343				Family Vacation Project, Homeless or renters at risk of homelessness in Emmet County & GAP Fund

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Northwest Michigan Habitat for Humanity 8460 M119 Harbor Springs, MI 49740	38-2971056	501(C)(3)	23,893				General Support, Infrastructure Project & Improving Outreach to Potential Partner Families
Pellston Public Schools 172 North Park Pellston, MI 49769		Other	7,145				Mat and frames for displaying student art, Dirst grade trip to the Oden State Fish Hatchery, Start Up Materials for Health Occupations Class at Pellston High School, High School Welding/Brazing Program & Second grade trip to explore Lake Huron on a ferry boat
Petoskey Area Garden Club Inc 90 Crooked Tree Drive Petoskey, MI 49770		Other	11,112				2015 Annual Allocation from the Petoskey Area Garden Club Endowment Fund

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Petoskey District Library 500 East Mitchell Street Petoskey, MI 49770	38-6004583	Other	18,000				Update Patron Technology & Space Repurposing - Lower Level Class Room
Petoskey Education Foundation PO Box 697 Petoskey, MI 49770	38-2950493	501(C)(3)	27,130				2015 Annual Allocation from Petoskey Education Foundation Fund, Petoskey Community Trail Project, 2015 Annaul Allocation from Winnell Scholarship Fund for Petoskey Education Foundation & Petoskey Community Trail Project
Petoskey Music Boosters co Petoskey Middle School 801 Northmen Drive Petoskey, MI 49770	38-2387256	501(C)(3)	16,000				Marching Band Travel Expenses

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Petoskey Public Schools 1130 Howard Street Petoskey, MI 49770	38-6001179	Other	130,579				Community Athletic Complex, Petoskey Football, Lincoln Elementary School PTO, New Community Athletic Facility, Lincoln Elementary Trip to Round Lake Preserve with LTC, 2015 Annual Allocation from Wil Moyer Music Scholarship Fund for Sheridan Elementary, Football Program - Camera Support, 2015 Petoskey All Night Senior Party, Middle School Winter Navigation and Animal Tracking at McCune Nature Preserve wtih LTC, Support for Golf Program from Team Harbor, Laptops, Chromebooks, and Camera for Petoskey Robotics Team, NORTHMEN Night, 3rd grade Snowshoe and Observation in Nature Preserve, Ottawa School kindergarteners visit an LTC nature preserve, Youth In Government, General Support for Girls Golf from Team Harbor & Sparking Literacy project
Planned Parenthood of West and Northern Michigan 425 Cherry Street SE Grand Rapids, MI 49503	38-1782520	501(C)(3)	67,116				General Support, Accumulated spending allocation, Petoskey Office Programs & Outreach and Innovation Expansion Project
Presbyterian Villages of Michigan Foundation 26200 Lasher Road Suite 300 Southfield, MI 48033	20-2559884	501(C)(3)	306,641				Construction of replacement units of senior housing, Picnic table and chairs for seniors at Village of Hillside to use outdoors & Relocation Costs for Current Village of Hillside Residents

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Raven Hill Discovery Center 4737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	11,000				General Support, Visits to Preschool Classrooms and Professional Development for Teachers & Actively Building Capacity
Rotary Club of Little Traverse Bay Sunset PO Box 2101 Petoskey, MI 49770	46-1455569	501(C)(3)	8,000				Scholarship support for Petoskey High School vocational students & Youth Exchange
Spirit Day Camp co Challenge Mountain PO Box 764 Boyne City, MI 49712	38-2563815	501(C)(3)	6,300				General Support

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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The Foundation Fighting Blindness PO Box 17279 Baltimore, MD 21297	23-7135845	501(C)(3)	6,200				General Support
Third Sector New England 89 South Street 700 Boston, MA 02111	04-2261109	501(C)(3)	7,500				General Support
Tip of the Mitt Watershed Council 426 Bay Street Petoskey, MI 49770	38-2361745	501(C)(3)	46,202				General Support, The Watershed Academy, 2015 Annual Gift, Walloon Lake Shoreline Survey, Emmet County Property Owner's Permit Guide & Waganakising Bay Day water festival

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Top of Michigan Trails Council 1687 Harbor-Petoskey Rd Petoskey, MI 49770	38-3263521	501(C)(3)	31,090				General Support, Ultimate Trailhead Purchase, Little Traverse Wheelway Interpretive Signage & Ultimate Trailhead Education Center
Village of Pellston 6528 East State Street Pellston, MI 49769	38-6024624	Other	6,000				Playground Improvements at Pioneer Park
Walloon Lake Trust and Conservancy PO Box 621 Petoskey, MI 49770	38-3608004	501(C)(3)	5,950				Guardian Fund, Communications Solutions

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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Women's Resource Center of Northern Michigan 423 Porter Street Petoskey, MI 49770	38-2302164	501(C)(3)	33,462				General Support, 100 Men Campaign, Harvest Food & Supply Drive, Emergency Needs Fund, Fire Safety Improvements, Educational Scholarships & Family Vacation Project
Young Life Little Traverse Bay PO Box 215 Petoskey, MI 49770	84-0385934	501(C)(3)	52,000				General Support

Form 990, Schedule I, Part III, Grants and Other Assistance to Domestic Individuals.

(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
Scholarship for student attending Alpena Community College	2	3,500			
Educational Scholarship	1	500			
Scholarship for student attending Franciscan University of Steubenville	1	2,000			
Scholarship for student attending Hobart William Smith College	1	500			
Scholarship for student attending Liberty University	2	3,500			
Scholarship for student attending Michigan State University	3	3,500			
Scholarship for student attending North Central Michigan College	2	2,000			
Scholarship for student attending Northern Michigan University	3	4,000			
Scholarship for student attending Northwestern Michigan College	2	1,250			
Scholarship for student attending Princeton University	1	2,000			
Scholarship for student attending The University of Michigan	4	6,000			
Scholarship for student attending The University of Michigan's MCard Center	1	2,500			
Scholarship for student attending Wittenberg University	1	1,000			
Educational Scholarship	2	2,000			
Scholarship for student attending The Young Americans College for the Performing Arts	1	500			

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SCHEDULE M (Form 990)

Noncash Contributions

OMB No 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

► Attach to Form 990.

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

Name of the organization
PETOSKEY-HARBOR SPRINGS AREA COMMUNITY FOUNDATION

Employer identification number
38-3032185

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded	X	15	451,158	MARKET QUOTE
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ► (_____)				
26	Other ► (_____)				
27	Other ► (_____)				
28	Other ► (_____)				

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

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

Part II **Supplemental Information.**

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
Part I, Line 32b	The Community Foundation works closely with financial, legal and tax advisors to educate them and their clients regarding the potential benefits of noncash contributions, specifically securities In instances of contributions in the form of securities, the Community Foundation holds accounts with different financial advisors to facilitate such gifts When the Community Foundation is notified of a potential gift of securities, the securities are transferred from the donor's account to one of the financial advisor accounts held by the Community Foundation The financial advisor is instructed to sell the securities upon receipt The Community Foundation's gift acceptance guidelines outline the policies and procedures for cash and noncash gifts The amount reported in Part I, column (b) is the number of contributions

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 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

2015

Open to Public Inspection

Name of the organization	Employer identification number
PETOSKEY-HARBOR SPRINGS AREA COMMUNITY FOUNDATION	38-3032185

Return Reference	Explanation
Form 990, Part VI, Section A, line 6	The Community Foundation has 44 members which, as set out in the Articles of Incorporation, shall consist of the persons holding leadership offices in various community organizations and businesses

Return Reference	Explanation
Form 990, Part VI, Section A, line 7a	The members shall hold an annual meeting the purpose of which is to review the activities of the Foundation for the preceding year - including distributions for charitable purposes, and gifts and other support received from the public, to review its financial condition, to elect directors, and to conduct such other business as properly might come before the members

Return Reference	Explanation
Form 990, Part VI, Section A, line 7b	The bylaws of the Foundation may be amended, altered, changed added to or replaced by the affirmative vote of a majority of the members entitled to vote at any regular or special meeting of the members

Return Reference	Explanation
Form 990, Part VI, Section B, line 11	Each member of the governing board receives a copy of the Form 990 via e-mail before it is filed with the IRS The Community Foundation receives a draft Form 990 and required schedules from our auditor Immediately following receipt of the draft and prior to filing with the IRS, the Form 990 and required schedules are reviewed by the Community Foundation management and board treasurer

Return Reference	Explanation
Form 990, Part VI, Section B, line 12c	A conflict of interest disclosure statement covering potential conflicts in all areas of the Foundation's operations is completed by each board member, staff and volunteer annually In such cases where an apparent conflict of interest arises, board, staff and volunteers are expected to disclose relevant interest prior to discussion or debate on related grant decisions, whereupon the non-interested board members shall decide if there is a conflict of interest requiring abstinence from discussion and voting Grant applications are also requested to disclose potential conflicts of interest with staff or directors of the Foundation

Return Reference	Explanation
Form 990, Part VI, Section B, line 15a	The Community Foundation's President and Executive Committee annually review the CEO's performance and make a recommendation for compensation to the full Board of Directors The process includes an independent review by members of the committee, a review of comparability data from the Council on Foundations, Michigan Nonprofit Association, Council of Michigan Foundations and local nonprofit organizations The Executive Committee's recommendation with substantiation is made to the full Board of Directors for its approval and documented in the meeting minutes

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	The Community Foundation is confirmed in compliance with nationals standards for Community Foundations under the Council on Foundations The Community Foundation's compliance book containing government documents, conflict of interest policy and other policies is available for public inspection in the Community Foundation's office during normal business hours The Annual Report, Audit and Form 990 are available on the Foundation's website Copies are available on request and for inspection in the office during normal business hours Copies of the governing documents, audit and all Community Foundation policies are available upon request or are available for inspection in the office during normal business hours

Return Reference	Explanation
Form 990, Part XI, line 9	Agency Endowment Grant and Exp Activity 362,294 Change in value of contributions receivable -2,503 Agency Endowment Gift & Income Activity -259,935

Return Reference	Explanation
Form 990, Part XII, Line 2c	Form 990, Part XII, Line 2c Finance Committee assumes responsibility for oversight of the audit No change in process from prior year