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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990PF for instructions and the latest information

OMB No 1545-0052

2018

Open to Public Inspection

For calendar year 2018 or tax year beginning , 2018, and ending , 20

Name of foundation: THE ZAC FOUNDATION FOR CHILDREN'S SAFETY

A Employer identification number: 26-1622144

Number and street (or P O box number if mail is not delivered to street address): FOUNDATION SOURCE 501 SILVERSIDE RD

Room/suite:

B Telephone number (see instructions): (800) 839-1754

City or town, state or province, country, and ZIP or foreign postal code: WILMINGTON, DE 19809-1377

C If exemption application is pending, check here ▶ [ ]

G Check all that apply: [ ] Initial return [ ] Initial return of a former public charity [ ] Final return [ ] Amended return [ ] Address change [ ] Name change

D 1 Foreign organizations, check here ▶ [ ]

2 Foreign organizations meeting the 85% test, check here and attach computation ▶ [ ]

H Check type of organization: [X] Section 501(c)(3) exempt private foundation [ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ [ ]

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ $ 27,780,645.

J Accounting method: [X] Cash [ ] Accrual [ ] Other (specify) (Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ [ ]

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	3,220.			
	2 Check ▶ [X] if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	12,107.	12,107.		
	4 Dividends and interest from securities	243,384.	243,384.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	717,093.			
	b Gross sales price for all assets on line 6a 3,054,856.				
	7 Capital gain net income (from Part IV, line 2)		638,576.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule) ATCH 1	-2,844.	-101,136.	254.	
	12 Total. Add lines 1 through 11	972,960.	792,931.	254.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.			
	14 Other employee salaries and wages	185,351.			185,351.
	15 Pension plans, employee benefits	14,056.			14,056.
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule) [2]	499,971.	144,491.		355,480.
	17 Interest	736.			
	18 Taxes (attach schedule) (see instructions) [3]	167,266.	229.		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy	17,099.			17,099.
	21 Travel, conferences, and meetings	75,252.			75,252.
	22 Printing and publications	1,686.			1,686.
	23 Other expenses (attach schedule) ATCH 4	742,017.	625,052.	254.	116,369.
	24 Total operating and administrative expenses. Add lines 13 through 23	1,703,434.	769,772.	254.	765,293.
	25 Contributions, gifts, grants paid	569,613.			549,945.
	26 Total expenses and disbursements Add lines 24 and 25	2,273,047.	769,772.	254.	1,315,238.
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-1,300,087.			
	b Net investment income (if negative, enter -0-)		23,159.		
	c Adjusted net income (if negative, enter -0-)				

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Description	Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1	Cash - non-interest-bearing			
	2	Savings and temporary cash investments	2,187,684.	1,342,107.	1,342,107.
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U S and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule) ATCH 5	10,440,621.	10,199,012.	11,164,095.
	c	Investments - corporate bonds (attach schedule)			
	11	Investments - land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	12	Investments - mortgage loans			
	13	Investments - other (attach schedule) ATCH 6	14,859,123.	14,665,832.	15,274,443.
	14	Land buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	27,487,428.	26,206,951.	27,780,645.
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26, and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	27,487,428.	26,206,951.	
	30	Total net assets or fund balances (see instructions)	27,487,428.	26,206,951.	
	31	Total liabilities and net assets/fund balances (see instructions)	27,487,428.	26,206,951.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	27,487,428.
2	Enter amount from Part I, line 27a	2	-1,300,087.
3	Other increases not included in line 2 (itemize) ▶ ATCH 7	3	19,668.
4	Add lines 1, 2, and 3	4	26,207,009.
5	Decreases not included in line 2 (itemize) ▶ ATCH 8	5	58.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	26,206,951.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	SEE PART IV SCHEDULE			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	638,576.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) See instructions If (loss), enter -0- in Part I, line 8	3	0.

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation doesn't qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2017	1,236,299.	29,804,563.	0.041480
2016	1,052,604.	25,284,707.	0.041630
2015	875,672.	24,789,373.	0.035324
2014	1,043,931.	23,237,996.	0.044923
2013	511,774.	21,787,576.	0.023489

2	**Total** of line 1, column (d)	2	0.186846
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	0.037369
4	Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	28,814,364.
5	Multiply line 4 by line 3	5	1,076,764.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	232.
7	Add lines 5 and 6	7	1,076,996.
8	Enter qualifying distributions from Part XII, line 4	8	1,315,238.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 . . . Date of ruling or determination letter ______ (attach copy of letter if necessary - see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☒ and enter 1% of Part I, line 27b		1	232.
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)		2	
3	Add lines 1 and 2		3	232.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)		4	0.
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-		5	232.
6	Credits/Payments			
a	2018 estimated tax payments and 2017 overpayment credited to 2018	6a 59,179.		
b	Exempt foreign organizations - tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments Add lines 6a through 6d		7	59,179.
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9	**Tax due** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	
10	**Overpayment** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	58,947.
11	Enter the amount of line 10 to be **Credited to 2019 estimated tax** ▶ 300. **Refunded** ▶		11	58,647.

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b		X
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ ______ (2) On foundation managers ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	X	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	X	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by *General Instruction T*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered See instructions ▶ CO, DE,			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G*? If "No," attach explanation	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2018 or the tax year beginning in 2018? See the instructions for Part XIV If "Yes," complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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Part VII-A Statements Regarding Activities (continued)

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule See instructions	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement See instructions ATCH 9 ATCH 10	12	X	
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ FOUNDATION SOURCE Telephone no ▶ 800-839-1754

Located at ▶ 501 SILVERSIDE ROAD, SUITE 123 WILMINGTON, DE ZIP+4 ▶ 19809-1377

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

			Yes	No
16	At any time during calendar year 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114 If "Yes," enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

			Yes	No
1a	During the year, did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b		X
	Organizations relying on a current notice regarding disaster assistance, check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2018?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? ☐ Yes ☒ No If "Yes," list the years ▶ ____ , ____ , ____ , ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ ____ , ____ , ____ , ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2018 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2018)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2018?	4b		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
5a	During the year, did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No			
	(4) Provide a grant to an organization other than a charitable, etc, organization described in section 4945(d)(4)(A)? See instructions ☐ Yes ☒ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No			
b	If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance? See instructions	5b		
	Organizations relying on a current notice regarding disaster assistance, check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No If "Yes," attach the statement required by Regulations section 53 4945-5(d)			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870	6b		X
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No			
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? ☐ Yes ☒ No			

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATCH 11		0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 - see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATCH 12		142,292.	0.	0.

Total number of other employees paid over $50,000 ▶

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
ATCH 13		205,228.

Total number of others receiving over $50,000 for professional services . . . . ▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 ADVOCACY PROGRAM - ACTIVITIES AND PROGRAMS TO RAISE AWARENESS AND EDUCATE THE PUBLIC ON WATER RELATED SAFETY	277,190.
2 ZAC CAMPS - TEACH CHILDREN ABOUT THE IMPORTANCE OF WATER AND OPEN WATER SAFETY THROUGH SWIMMING LESSONS, CLASSROOM EXERCISES AND ENGAGEMENT WITH FIRST RESPONDERS	206,800.
3 BOOK PUBLICATION - DEVELOP AND PUBLISH A CHILDREN'S BOOK ADDRESSING WATER SAFETY, INCLUDING POOL DRAINAGE SAFETY, WHICH IS DISTRIBUTED AT NO COST TO PARTICIPANTS IN ZAC CAMPS	2,426.
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments See instructions	
3 NONE	
Total. Add lines 1 through 3 . . . . ▶	

Part X **Minimum Investment Return** (All domestic foundations must complete this part Foreign foundations, see instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes		
a	Average monthly fair market value of securities	1a	13,100,362.
b	Average of monthly cash balances	1b	1,567,971.
c	Fair market value of all other assets (see instructions)	1c	14,584,828.
d	**Total** (add lines 1a, b, and c)	1d	29,253,161.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	29,253,161.
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	438,797.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	28,814,364.
6	**Minimum investment return.** Enter 5% of line 5	6	1,440,718.

Part XI **Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ▶ ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6			1	1,440,718.
2a	Tax on investment income for 2018 from Part VI, line 5	2a	232.		
b	Income tax for 2018 (This does not include the tax from Part VI)	2b	30,318.		
c	Add lines 2a and 2b			2c	30,550.
3	Distributable amount before adjustments Subtract line 2c from line 1			3	1,410,168.
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	1,410,168.
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	1,410,168.

Part XII **Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	1,315,238.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,315,238.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b See instructions	5	232.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	1,315,006.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				1,410,168.
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only			1,296,744.	
b Total for prior years 20 16 ,20 15 ,20 14				
3 Excess distributions carryover, if any, to 2018				
a From 2013				
b From 2014				
c From 2015				
d From 2016				
e From 2017				
f Total of lines 3a through e				
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ $ 1,315,238.				
a Applied to 2017, but not more than line 2a			1,296,744.	
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2018 distributable amount				18,494.
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount - see instructions				
e Undistributed income for 2017 Subtract line 4a from line 2a Taxable amount - see instructions				
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019				1,391,674.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions)				
9 **Excess distributions carryover to 2019.** Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9				
a Excess from 2014				
b Excess from 2015				
c Excess from 2016				
d Excess from 2017				
e Excess from 2018				

Part XIV **Private Operating Foundations** (see instructions and Part VII-A, question 9) NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2018, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2018	(b) 2017	(c) 2016	(d) 2015	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a b, or c for the alternative test relied upon					
a "Assets" alternative test - enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test- enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942 (j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV **Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year - see instructions.)**

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

ATTACHMENT 14

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

N/A

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ▶ ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc , to individuals or organizations under other conditions, complete items 2a, b, c, and d See instructions

a The name, address, and telephone number or email address of the person to whom applications should be addressed

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
ATCH 15				
Total ▶ 3a				569,613.
b Approved for future payment				
Total ▶ 3b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income (See instructions)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	12,107.	
4 Dividends and interest from securities			14	243,384.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory	525990	78,517.	18	638,576.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b ATCH 16		82,896.		-85,994.	254.
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		161,413.		808,073.	254.

13 Total. Add line 12, columns (b), (d), and (e) . . . . . 13 969,740.

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
11	SIGNIFICANTLY CONTRIBUTED TO THE FOUNDATION'S MISSION OF
	RAISING AWARENESS AND EDUCATING THE PUBLIC ON WATER RELATED
	SAFETY.

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
	N/A		N/A

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge

Signature of officer or trustee: [signature] Date: 10/28/19 Title: President

10/28/19

May the IRS discuss this return with the preparer shown below? See instructions ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JEFFREY D HASKELL	JEFFREY D HASKELL	09/06/2019		P01345770

Firm's name ▶ FOUNDATION SOURCE — Firm's EIN ▶ 510398347

Firm's address ▶ ONE HOLLOW LN, STE 212 LAKE SUCCESS, NY 11042 — Phone no 800-839-1754

JSA

The ZAC Foundation for Children's Safety
Taxable Year Ending December 31, 2018

26-1622144

Part I, Line 6a (990-PF) - Net Gain/(Loss) from Sales of Assets Not Included in Part IV

Name	Date Acquired	Acquisition Method	Date Sold	Gross Sales Price	Book Basis	Net Gain/(Loss)
Publicly-traded Securities				$ 3,054,856	$ 2,436,957	$ 617,899
Passthrough K-1 Capital Gain/(Loss) - non UBI						$ 20,677
Total included in Part IV				$ 3,054,856	$ 2,436,957	$ 638,576
Passthrough K-1 Capital Gain/(Loss) - UBI						$ 78,517
Part I, Line 6a Total						$ 717,093

ATTACHMENT 1

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
K-1 INC/LOSS CEVIAN CAPITAL II LP	76,545.	76,545.	
K-1 INC/LOSS FMP GENERATION, LLC	5,521.	5,521.	
K-1 INC/LOSS MELVIN CAPITAL ONSHORE LP	-166,642.	-166,642.	
K-1 INC/LOSS WOLFF REAL ESTATE PARTNERS	66,336.	-16,560.	
FEDERAL TAX REFUND	15,142.		
EXEMPT FUNCTION INCOME	254.		254.
TOTALS	-2,844.	-101,136.	254.

ATTACHMENT 2

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
INVESTMENT MANAGEMENT SERVICES	144,491.	144,491.	
ZAC CAMPS - DCA	104,364.		104,364.
PHILANTHROPIC CONSULTING SRVCS	12,000.		12,000.
ADVOCACY PROGRAM - DCA	214,486.		214,486.
WEBSITE DEVELOPMENT	21,000.		21,000.
DESIGN SERVICES	3,630.		3,630.
TOTALS	499,971.	144,491.	355,480.

ATTACHMENT 3

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
990-PF ESTIMATED TAX FOR 2018	15,300.	
990-PF EXTENSION FOR 2017	60,437.	
990-T EXTENSION FOR 2017	91,300.	
FOREIGN TAX PAID	229.	229.
TOTALS	167,266.	229.

ATTACHMENT 4

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
ADMINISTRATIVE FEES	38,500.			38,500.
BANK CHARGES	2.	2.		
COMPUTERS/ELECTRONIC DEVICES	1,110.			1,110.
FOUNDATION CREDIT CARD FEES	140.			140.
ADVERTISING	460.			460.
K-1 EXP CEVIAN CAPITAL II LP	43,182.	42,857.		
K-1 EXP FMP GENERATION, LLC	7,119.	7,119.		
K-1 EXP MELVIN CAPITAL ONSHORE	568,988.	568,988.		
K-1 EXP WOLFF REAL ESTATE PART	6,103.	6,086.		
EVENT SUPPLIES	54,974.			54,974.
OFFICE SUPPLIES	1,288.			1,288.
POSTAGE/DELIVERY SERVICE	15,274.		198.	15,076.
STATE OR LOCAL FILING FEES	125.			125.
STORAGE FEE	3,280.		56.	3,224.
WEBSITE HOSTING/SUPPORT	1,472.			1,472.
TOTALS	742,017.	625,052.	254.	116,369.

ATTACHMENT 5

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
ADOBE SYSTEMS, INC	104,672.	97,509.
ADVISORY RESEARCH MLP & ENERGY	497,610.	397,710.
ALLERGAN PLC	120,170.	71,775.
ALPHABET INC CL A	85,758.	137,935.
AMAZON COM	19,125.	82,608.
AMER INTERNATIONAL GROUP INC	34,000.	28,927.
AMERICAN TOWER REIT INC	88,819.	143,795.
AMGEN INC	28,838.	38,934.
APPLE INC	29,663.	30,444.
ARCHER DANIELS MDLND	30,985.	36,381.
ARTISAN INTERNATIONAL VALUE FU	931,548.	891,990.
BANK NEW YORK MELLON CORP COM	27,101.	42,081.
BANK OF AMERICA CORP	38,151.	57,732.
BLACKROCK STRAT INC OPP PORTFO	278,873.	270,865.
BOOKING HOLDINGS INC	81,203.	108,512.
CATERPILLAR INC	46,150.	46,126.
CHARLES SCHWAB CORP	65,206.	83,932.
CHEVRON CORP	41,991.	37,315.
CHUBB LIMITED	18,217.	21,186.
CME GROUP, INC	78,290.	135,635.
COGNIZANT TECHNOLOGY SOLUTIONS	89,172.	110,265.
CORNING INC	24,327.	50,451.
DELTA AIR LINES INC	33,552.	34,281.
DFA COMMODITY STRATEGY PORTFOL	91,976.	80,116.
EASTMAN CHEMICAL CO	37,983.	39,114.
EATON VANCE ATLANTA CAPITAL SM	541,391.	591,305.
EATON VANCE TX-MAN GLOBAL BUY-	46,939.	39,035.
ECOLAB INC	66,156.	88,263.
EQUINIX, INC	73,410.	96,828.

ATTACHMENT 5 (CONT'D)

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
ESTEE LAUDER COMPANIES INC	54,785.	46,706.
FACEBOOK INC	50,548.	53,747.
GLOBAL X FDS GLOBAL X MLP ETF	41,507.	32,260.
GROUPE DANONE ADS	33,354.	30,281.
IHS MARKIT LTD	56,389.	82,269.
ILLUMINA INC COM	53,526.	118,772.
INTEL CORP	34,551.	45,241.
INTUITIVE SURGICAL	37,399.	108,236.
JOHNSON & JOHNSON	35,067.	49,942.
JP MORGAN CHASE	49,630.	46,272.
JPMORGAN BETABUILDERS JAPAN ET	55,884.	51,406.
KELLOGG CO	30,591.	30,386.
MEDTRONIC PLC	36,090.	42,660.
MERCK & CO INC	34,475.	54,480.
MICROSOFT CORP	26,657.	59,418.
NETFLIX INC	24,823.	62,097.
NIKE INC-CL B	73,653.	105,724.
NOVARTIS AG ADR	38,888.	41,017.
NUTRIEN LTD	45,782.	45,919.
NVIDIA CORP	84,177.	98,390.
ORACLE CORP	28,465.	36,752.
PAYPAL HOLDINGS, INC	71,271.	141,523.
PEPSICO INC	23,936.	31,487.
PNC FINANCIAL GROUP INC	34,012.	52,376.
PROCTER GAMBLE CO	24,728.	28,036.
PULTE GROUP INC	30,168.	30,486.
RAYTHEON CO	14,543.	32,050.
S&P GLOBAL INC COM	55,880.	103,833.
SELECT SECTOR SPDR ENERGY FUND	33,483.	28,216.

ATTACHMENT 5 (CONT'D)

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
SPDR S&P 500 ETF TRUST	777,517.	873,918.
SPDR S&P RETAIL ETF	47,295.	45,540.
T. ROWE PRICE GLBL TECH FD INC	439,235.	314,850.
TJX COMPANIES INC	29,578.	31,452.
UNILEVER N V N Y	31,228.	40,888.
UNITED TECHNOLOGIES CORP	36,511.	37,800.
VANGUARD DIVIDEND APPRECIATION	199,578.	251,438.
VANGUARD DIVIDEND GROWTH FD	962,273.	1,043,829.
VANGUARD FTSE DEVELOPED MARKET	189,166.	199,635.
VANGUARD FTSE EMERGING MARKETS	96,374.	96,088.
VANGUARD S&P 500 ETF	687,716.	684,374.
VERIZON COMMUNICATIONS	29,379.	31,033.
VICTORY INTEGRITY SMALL CAP VA	250,471.	252,256.
VISA INC	60,387.	173,369.
WAL-MART STORES INC	43,876.	53,282.
WCM FOCUSED INTL GROWTH FUNDS	894,324.	1,007,788.
WILLIAM.B INTNL SM CP GR (I)	558,566.	445,523.
TOTALS	10,199,012.	11,164,095.

ATTACHMENT 6

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	ENDING BOOK VALUE	ENDING FMV
AEW CORE PROPERTY TRUST US INC	500,000.	503,745.
CEVIAN CAPITAL II LP	988,690.	920,750.
FMP GENERATION ASIA LLC	300,000.	300,000.
FMP GENERATION, LLC	948,794.	934,938.
MELVIN CAPITAL ONSHORE LP	11,255,291.	11,259,547.
WOLFF REAL ESTATE PARTNERS II	673,057.	1,355,463.
TOTALS	14,665,832.	15,274,443.

ATTACHMENT 7

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION		AMOUNT
IN-KIND GRANTS		19,668.
	TOTAL	19,668.

ATTACHMENT 8

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION		AMOUNT
PRIOR PERIOD ADJUSTMENT		58.
	TOTAL	58.

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		PUBLICLY-TRADED SECURITIES						
3,054,856.		2,436,957.					617,899.	
		PASSTHROUGH K1 CAPITAL GAIN/(LOSS)						
							20,677.	
TOTAL GAIN(LOSS)							638,576.	

FORM 990PF, PART VII-A -DISTRIBUTION TO A DONOR ADVISED FUND FOR QUALIFYING DISTRIBUTION

DONOR ADVISED FUND STMT

DURING THE TAXABLE YEAR ENDING DECEMBER 31, 2018, THE FOUNDATION TREATED A DISTRIBUTION TO A DONOR ADVISED FUND OVER WHICH THE FOUNDATION (OR DISQUALIFIED PERSON) HAD ADVISORY PRIVILEGES AS A QUALIFYING DISTRIBUTION.

FORM 990PF, PART VII-A -DISTRIBUTION TO A DONOR ADVISED FUND FOR SECTION 170 C 2B

DONOR ADVISED FUND STMT

DONOR ADVISED FUNDS ARE EXEMPT UNDER INTERNAL REVENUE CODE SECTION 501(C)(3), MUST BE ORGANIZED AND OPERATED EXCLUSIVELY FOR ONE OR MORE OF THE CHARITABLE PURPOSES DESCRIBED IN INTERNAL REVENUE CODE SECTION 170(C)(2)(B), AND HAVE SOLE DISCRETION OVER THE FUNDS DISTRIBUTED TO THEM. CONSEQUENTLY, ALTHOUGH THE FOUNDATION IS NOT IN A POSITION TO EXPLAIN PRECISELY HOW THE FUNDS WILL BE EXPENDED, THE FUNDS ARE REQUIRED TO BE USED TO ACCOMPLISH A PURPOSE DESCRIBED IN SECTION 170(C)(2)(B), AS DETERMINED AT THE DISCRETION OF THE DONOR ADVISED FUND.

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 11

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
BRIAN COHN FOUNDATION SOURCE 501 SILVERSIDE RD WILMINGTON, DE 19809-1377	DIR, VP 10.00	0.	0.	0.
KAREN COHN FOUNDATION SOURCE 501 SILVERSIDE RD WILMINGTON, DE 19809-1377	PRES, DIR, SEC 25.00	0.	0.	0.
	GRAND TOTALS	0.	0.	0.

990PF, PART VIII - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

ATTACHMENT 12

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION
MEGAN FERRARO 1261 UPTON CIRCLE WEST CHESTER, PA 19380	EXECUTIVE DIRECTOR 40.00	142,292.
	TOTAL COMPENSATION	142,292.

990PF, PART VIII- COMPENSATION OF THE FIVE HIGHEST PAID PROFESSIONALS

ATTACHMENT 13

NAME AND ADDRESS	TYPE OF SERVICE	COMPENSATION
AGENDA, LLC 400 GOLD AVE SW, SUITE 120 ALBUQUERQUE, NM 87102	PHILANTHROPIC	140,000.
MATTER FAMILY OFFICE 7711 BONHOMME AVE, STE 400 CLAYTON, MD 63105	INVESTMENT MGT	65,228.
TOTAL COMPENSATION		205,228.

ATTACHMENT 14

FORM 990PF, PART XV - INFORMATION REGARDING FOUNDATION MANAGERS

BRIAN COHN
KAREN COHN

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 15

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
ABBEYS HOPE CHARITABLE FOUNDATION 5021 VERNON AVE S NO 164 EDINA, MN 55436	N/A PC	IN SUPPORT OF THE FUPD FLEX FUND	500
AMERICAN NATIONAL RED CROSS 209 FARMINGTON AVE FARMINGTON, CT 06032	N/A PC	BOYS & GIRLS CLUB OF ST LOUIS CENTENNIAL CAMPAIGN	14,155
ANDREWS AIR FORCE BASE FISHER HOUSE INC 1076 W PERIMETER RD JB ANDREWS, MD 20762	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785
BOYS & GIRLS CLUB OF BAY COUNTY INC PO BOX 914 PANAMA CITY, FL 32402	N/A PC	GENERAL & UNRESTRICTED	1,000
BOYS & GIRLS CLUB OF CAMDEN COUNTY INC 2 S DUDLEY ST CAMDEN, NJ 08105	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	1,570
BOYS & GIRLS CLUB OF FULLERTON 340 W COMMONWEALTH AVE FULLERTON, CA 92832	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 15 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
BOYS & GIRLS CLUB OF GREENWICH INC 4 HORSENECK LN GREENWICH, CT 06830	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785
BOYS & GIRLS CLUB OF STAMFORD INC 347 STILLWATER AVE STAMFORD, CT 06902	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785
BOYS & GIRLS CLUBS OF ALBANY INC 527 W 3RD AVE ALBANY, GA 31701	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785
BOYS & GIRLS CLUBS OF AMERICA 1275 PEACHTREE ST NE ATLANTA, GA 30309	N/A PC	GENERAL & UNRESTRICTED	100,000
BOYS & GIRLS CLUBS OF AMERICA 1275 PEACHTREE ST NE ATLANTA, GA 30309	N/A PC	ZAC CAMP PROGRAM	186,000
BOYS & GIRLS CLUBS OF CENTRAL FLORIDA 101 E COLONIAL DR ORLANDO, FL 32801	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	1,570

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 15 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
BOYS & GIRLS CLUBS OF CHICAGO INC 2102 W MONROE ST CHICAGO, IL 60612	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	1,570
BOYS & GIRLS CLUBS OF CHICAGO INC 2102 W MONROE ST CHICAGO, IL 60612	N/A PC	THE TRANSPORTATION OF CHILDREN TO THE CHICAGO ZAC CAMP LOCATED AT VALENTINE BOYS & GIRLS CLUB IN CHICAGO	2,541
BOYS & GIRLS CLUBS OF FRESNO COUNTY 540 N AUGUSTA ST FRESNO, CA 93701	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785
BOYS & GIRLS CLUBS OF SAN ANTONIO TEXAS 123 RALPH AVE SAN ANTONIO, TX 78204	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785
BOYS & GIRLS CLUBS OF THE COASTAL BEND INC 3902 GREENWOOD DR CORP CHRISTI, TX 78416	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785
BOYS AND GIRLS CLUB OF PATERSON AND PASSAIC INC 264 21ST AVE PATERSON, NJ 07501	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 15 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
BOYS AND GIRLS CLUBS OF MIAMI-DADE INC 2805 SW 32ND AVE MIAMI, FL 33133	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785
COLINS HOPE 3267 BEE CAVES RD STE 107 PMB 147 AUSTIN, TX 78746	N/A PC	GENERAL & UNRESTRICTED	2,500
COMMISSION ON WOMEN, CHILDREN, SENIORS, EQUITY & O 18-20 TRINITY ST, 2ND FL HARTFORD, CT 06106	N/A GOV	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	1,077
DRENNENS DREAMS FOUNDATION 6874 S FRANKLIN CIR CENTENNIAL, CO 80122	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	112
GREATER GREEN BAY YMCA INC 235 N JEFFERSON ST GREEN BAY, WI 54301	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785
HERBERT HOOVER BOYS AND GIRLS CLUB OF ST LOUIS INC 2901 N GRAND BLVD SAINT LOUIS, MO 63107	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 15 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
JASPER RAY FOUNDATION FOR DROWNING PREVENTION AND 1107 E CHAPMAN AVE STE 208 ORANGE, CA 92866	N/A PC	GENERAL & UNRESTRICTED	1,225
LEGACY FOUNDATION CHRIS -TOWN YMCA 5517 N 17TH AVE PHOENIX, AZ 85015	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785
MORGAN STANLEY GLOBAL IMPACT FUNDING TRUST INC C/O DRINKER 1177 6TH AVE NO 41FL NEW YORK, NY 10036	N/A PC	THE ZAC FOUNDATION FOR CHILDREN'S SAFETY FUND	230,000
TARLETON PARENTS ASSOCIATION 327 WATERLOO AVE BERWYN, PA 19312	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	606
THE BOYS AND GIRLS CLUBS OF SOUTH ALABAMA INC 1102 GOVERNMENT ST MOBILE, AL 36604	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	162
THE SALVATION ARMY 1424 NE EXPY NE BROOKHAVEN, GA 30329	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 13 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
VARIETY BOYS AND GIRLS CLUB 2530 CINCINNATI ST LOS ANGELES, CA 90033	N/A PC	GENERAL & UNRESTRICTED (SEE ATTACHED IN-KIND GRANT SCHEDULE)	785
YWCA GREENWICH CONNECTICUT INC 259 E PUTNAM AVE GREENWICH, CT 06830	N/A PC	GENERAL & UNRESTRICTED	2,250
BOYS & GIRLS CLUB OF GREENWICH INC 4 HORSENECK LN GREENWICH, CT 06830	N/A PC	GENERAL & UNRESTRICTED	10,000
BOYS & GIRLS CLUBS OF CHICAGO INC 2102 W MONROE ST CHICAGO, IL 60612	N/A PC	GENERAL & UNRESTRICTED	1,000
		TOTAL CONTRIBUTIONS PAID	569,612

TOTAL PART I, LINE 25, COLUMN (A) AND PART XV, LINE 3A	$569,613
LESS GRANT NOT TREATED AS A QUALIFYING DISTRIBUTION	$19,668
TOTAL PART I, LINE 25, COLUMN (D)	$549,945

Part XV (Form 990-PF) - Distributions of Property Value at Fair Market Value at Date of Distribution

Method for Determining Value of Books: *Market Value*

Description of Property	Units	Date of Distribution	Grant Recipient	Fair Market Value of Property	Book Value of Property	Value of Cash Portion of Grant	Total Amount of Grant
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	10	4/19/2018	DRENNENS DREAMS FOUNDATION	$ 112	$ -		$ 112
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	7/20/2018	BOYS & GIRLS CLUB OF STAMFORD INC	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	6/15/2018	THE SALVATION ARMY	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	220	6/15/2018	BOYS & GIRLS CLUBS OF CHICAGO INC	$ 1,570	$ -		$ 1,570
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	6/1/2018	BOYS & GIRLS CLUBS OF CENTRAL FLORIDA	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	6/1/2018	BOYS & GIRLS CLUBS OF ALBANY INC	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	6/28/2018	BOYS & GIRLS CLUBS OF SAN ANTONIO TEXAS	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	5/29/2018	BOYS & GIRLS CLUB OF FULLERTON	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	24	3/28/2018	THE BOYS AND GIRLS CLUBS OF SOUTH ALABAMA INC	$ 162	$ -		$ 162
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	3/28/2018	BOYS & GIRLS CLUB OF GREENWICH INC	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	3/14/2018	GREATER GREEN BAY YMCA INC	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	6/28/2018	BOYS & GIRLS CLUBS OF THE COASTAL BEND INC	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	7/13/2018	LEGACY FOUNDATION CHRIS -TOWN YMCA	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	7/20/2018	BOYS & GIRLS CLUBS OF CENTRAL FLORIDA	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	7/13/2018	VARIETY BOYS AND GIRLS CLUB	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	7/20/2018	BOYS AND GIRLS CLUB OF PATERSON AND PASSAIC INC	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	7/6/2018	BOYS & GIRLS CLUBS OF FRESNO COUNTY	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	6/28/2018	BOYS AND GIRLS CLUBS OF MIAMI-DADE INC	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	220	7/27/2018	BOYS & GIRLS CLUB OF CAMDEN COUNTY INC	$ 1,570	$ -		$ 1,570
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	7/6/2018	HERBERT HOOVER BOYS AND GIRLS CLUB OF ST LOUIS INC	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	110	7/13/2018	ANDREWS AIR FORCE BASE FISHER HOUSE INC	$ 785	$ -		$ 785
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	114	4/19/2018	JASPER RAY FOUNDATION FOR DROWNING PREVENTION AND CHILD SAFETY	$ 1,225	$ -		$ 1,225
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	160	4/19/2018	COMMISSION ON WOMEN, CHILDREN, SENIORS, EQUITY & OPPORTUNITY	$ 1,077	$ -		$ 1,077
"The Polar Bear Who Couldn't, Wouldn't Swim" BOOKS	90	4/19/2018	TARLETON PARENTS ASSOCIATION	$ 606	$ -		$ 606
Total				$ 19,668	$ -		$ 19,668

Form 990-PF, Part III, Line 3 - Other Increases **$ 19,668**

FORM 990-PF, PART XVI-A - ANALYSIS OF OTHER REVENUE

ATTACHMENT 16

DESCRIPTION	BUSINESS CODE	AMOUNT	EXCLUSION CODE	AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
K-1 INC/LOSS	525990	82,896.	14	-101,136.	
FEDERAL TAX REFUND			01	15,142.	
EXEMPT FUNCTION INCOME					254.
TOTALS		82,896.		-85,994.	254.