

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

2014**Open to Public Inspection****A For the 2014 calendar year, or tax year beginning , and ending****B Check if applicable:**

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization **Charlevoix County Community Foundation**

Doing business as

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

P.O. Box 718

Room/suite

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

East Jordan MI 49727**D Employer identification number****38-3033739****E Telephone number****231-536-2440****G Gross receipts \$ 7,813,537****F Name and address of principal officer:****Robert A. Hansen, Jr.****P.O. Box 311****East Jordan MI 49727****H(a) Is this a group return for subordinates?** ☐ Yes ☒ No**H(b) Are all subordinates included?** ☐ Yes ☐ No

If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website:** **www.c3f.org****H(c) Group exemption number** ▶**K Form of organization:** ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L Year of formation: 1991** **M State of legal domicile: MI****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Awarding grants and scholarships.		
	2 Check this box <input type="checkbox"/> 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	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	5
	6 Total number of volunteers (estimate if necessary)	6	0
		7a Total unrelated business revenue from Part VIII, column (C), line 12	7a
b Net unrelated business taxable income from Form 990-T, line 34		7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,779,744	2,487,905
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,400	2,200
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,155,085	1,340,207
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0	0
	12	2,937,229	3,830,312
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,484,636	1,726,545
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	250,706	269,313
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 69,855		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	188,804	180,655
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,924,146	2,176,513
	19 Revenue less expenses. Subtract line 18 from line 12	1,013,083	1,653,799
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	29,208,915	30,700,162
	22 Net assets or fund balances. Subtract line 21 from line 20	2,160,236	2,595,754
		27,048,679	28,104,408

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Robert A. Hansen, Jr.**President**

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Velda K. Kammermann

Preparer's signature

Date

07/17/15

Check ☐ if PTIN

self-employed

P01056809

Firm's name ▶ **MASON, KAMMERMAN & ROHRBACK, P. C.**Firm's EIN ▶ **38-2763936**Firm's address ▶ **110 PARK AVENUE****CHARLEVOIX, MI 49720**Phone no. **231-547-4911**May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ NoFor Paperwork Reduction Act Notice, see the separate instructions.
DAAForm **990** (2014)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**Awarding grants and scholarships.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **1,950,875** including grants of \$ **1,726,545**) (Revenue \$ **2,200**)**The Organization serves the County of Charlevoix, Michigan, through the awarding of grants to other non-profit organizations and scholarships to students.****4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O.)

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

4e Total program service expenses **1,950,875**

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	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
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	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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)		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

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

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

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

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

Section A. Governing Body and Management

	1a	14	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		14		
b Enter the number of voting members included in line 1a, above, who are independent	1b	14		
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			<input checked="" type="checkbox"/>
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			<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?	6			<input checked="" type="checkbox"/>
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			<input checked="" type="checkbox"/>
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			<input checked="" type="checkbox"/>
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		<input checked="" type="checkbox"/>	
b Each committee with authority to act on behalf of the governing body?	8b		<input checked="" type="checkbox"/>	
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			<input checked="" type="checkbox"/>

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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
13 Did the organization have a written whistleblower policy?	13	<input checked="" type="checkbox"/>
14 Did the organization have a written document retention and destruction policy?	14	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	15b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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 Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records: ►
Robert A. Hansen, Jr.
301 Water Street
East Jordan

MI 49727**231-536-2440**

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

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

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

☐ Check this box if neither the organization nor any related 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) Don Spencer										
Chairman	2.00 0.00	X		X				0	0	0
(2) John Kempton										
Vice Chairman	2.00 0.00	X		X				0	0	0
(3) David Leusink										
Treasurer	2.00 0.00	X		X				0	0	0
(4) Valerie Snyder										
Secretary	2.00 0.00	X		X				0	0	0
(5) Bill Aten										
Trustee	1.00 0.00	X						0	0	0
(6) Hugh Conklin										
Trustee	1.00 0.00	X						0	0	0
(7) Michelle Cortright										
Trustee	1.00 0.00	X						0	0	0
(8) Ann Hollis										
Trustee	1.00 0.00	X						0	0	0
(9) Jim Howell										
Trustee	1.00 0.00	X						0	0	0
(10) Karen Johnson										
Trustee	1.00 0.00	X						0	0	0
(11) Barbara Malpass										
Trustee	1.00 0.00	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			
(12) Jack Poindexter	1.00									
Trustee	0.00	X						0	0	0
(13) Rachel Swiss	1.00									
Trustee	0.00	X						0	0	0
(14) Paul Witting	1.00									
Trustee	0.00	X						0	0	0
(15) Robert Hansen, Jr.	40.00									
President	0.00			X				92,810	0	0
(16)										
(17)										
(18)										
(19)										
1b Sub-total								92,810		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								92,810		

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**

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

4		X
---	--	---

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

5		X
---	--	---

Section B. Independent Contractors

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

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

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

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,487,905			
	g Noncash contributions included in lines 1a-1f: \$		588,865			
	h Total. Add lines 1a-1f		2,487,905			
Program Service Revenue	2a PROPERTY RENTAL-FOR PROGRAMS	Busn. Code	2,200	2,200		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		2,200			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		848,542		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents		(i) Real (ii) Personal				
b Less: rental exps.						
c Rental inc. or (loss)						
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other	4,474,890			
b Less: cost or other basis & sales exps.			3,983,225			
c Gain or (loss)			491,665			
d Net gain or (loss)			491,665			491,665
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19		a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances		a				
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		3,830,312	2,200	0	1,340,207	

Form 990 (2014)

Charlevoix County Community

38-30339

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Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,570,165	1,570,165		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	156,380	156,380		
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	92,810	32,484	41,764	18,562
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	49,958	27,477	14,987	7,494
7 Other salaries and wages	74,297	40,863	22,289	11,145
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	12,040	5,593	4,384	2,063
9 Other employee benefits	21,603	10,035	7,865	3,703
10 Payroll taxes	18,605	8,642	6,774	3,189
11 Fees for services (non-employees):				
a Management				
b Legal	230		230	
c Accounting	14,080	7,744	4,224	2,112
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	32,036	17,620	9,611	4,805
13 Office expenses	22,020	12,112	6,606	3,302
14 Information technology				
15 Royalties				
16 Occupancy	6,135	3,374	1,841	920
17 Travel	13,013	7,157	3,904	1,952
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,736	7,555	4,121	2,060
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	22,407	12,324	6,722	3,361
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUPPLIES	26,263	14,445	7,879	3,939
b CONSULTING SERVICES	17,925	9,859	5,378	2,688
c DUES & SUBSCRIPTIONS	8,296	4,563	2,489	1,244
d REPAIRS & MAINTENANCE	4,514	2,483	1,354	677
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	2,176,513	1,950,875	152,422	73,216
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing		1	555,327
	2 Savings and temporary cash investments	2,731,731	2	2,769,089
	3 Pledges and grants receivable, net	34,200	3	103,100
	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	2,617	9	3,076
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 536,516		
	b Less: accumulated depreciation	10b 56,960		
	11 Investments—publicly traded securities	497,801	10c	479,556
	12 Investments—other securities. See Part IV, line 11	25,879,251	11	26,730,861
	13 Investments—program-related. See Part IV, line 11	44,585	12	
	14 Intangible assets	18,730	13	44,585
	15 Other assets. See Part IV, line 11		14	14,568
16 Total assets. Add lines 1 through 15 (must equal line 34)	29,208,915	15		
Liabilities	17 Accounts payable and accrued expenses	12,681	16	30,700,162
	18 Grants payable	12,681	17	12,204
	19 Deferred revenue	294,306	18	569,754
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	274,789	20	
	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		21	272,235
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	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	1,578,460	24	
	26 Total liabilities. Add lines 17 through 25	2,160,236	25	1,741,561
	Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		26
27 Unrestricted net assets		647,926	27	675,667
28 Temporarily restricted net assets		7,629,773	28	7,385,421
29 Permanently restricted net assets		18,770,980	29	20,043,320
Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> 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	27,048,679	33	28,104,408	
34 Total liabilities and net assets/fund balances	29,208,915	34	30,700,162	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,830,312
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,176,513
3	Revenue less expenses. Subtract line 2 from line 1	3	1,653,799
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	27,048,679
5	Net unrealized gains (losses) on investments	5	-535,592
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	-62,478
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	28,104,408

Part XII Financial Statements and ReportingCheck 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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		<input checked="" type="checkbox"/>
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:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	<input checked="" type="checkbox"/>	
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:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?	<input checked="" type="checkbox"/>	
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?		<input checked="" type="checkbox"/>
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.		

SCHEDULE A
(Form 990 or 990-EZ)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

2014Open to Public
Inspection

Name of the organization

**Charlevoix County Community
Foundation**

Employer identification number

38-3033739**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box 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 or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	898,584	1,725,685	1,920,010	1,779,744	2,487,905	8,811,928
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	898,584	1,725,685	1,920,010	1,779,744	2,487,905	8,811,928
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)						3,207,319
6 Public support. Subtract line 5 from line 4.						5,604,609

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	898,584	1,725,685	1,920,010	1,779,744	2,487,905	8,811,928
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	461,714	468,798	266,564	631,964	848,542	2,677,582
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.)	-65,807	583,779	394,917	523,121	491,665	1,927,675
11 Total support. Add lines 7 through 10						13,417,185
12 Gross receipts from related activities, etc. (see instructions)					12	12,105
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 ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	41.77 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	45.02 %
16a 33 1/3% support test—2014. 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 ► <input checked="" type="checkbox"/>		
b 33 1/3% support test—2013. 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 ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2014. 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 ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2013. 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 ► <input type="checkbox"/>		
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 ► <input type="checkbox"/>		

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2014. 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 ► <input type="checkbox"/>		
b 33 1/3% support tests—2013. 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 ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

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.		
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).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
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.		
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.		
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.		
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.		
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.		
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).		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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 .		
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).		
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 I of Schedule L (Form 990).		
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 .		
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 .		
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 .		
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.		
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.)		

Part IV Supporting Organizations (continued)

- 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?
- b A family member of a person described in (a) above?
- 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**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 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.
- 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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?
- 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).
- 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.

	Yes	No
1		
2		
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).

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.
- 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.
- 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**.
- 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.

	Yes	No
2a		
2b		
3a		
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):		
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	<input type="checkbox"/> 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 2014 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-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
i	Carryover from 2009 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	Excess distributions carryover to 2015. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b				
c				
d	Excess from 2013 . . .			
e	Excess from 2014 . . .			

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

Part II, Line 10 - Other Income Detail

Gain on Sales of Securities \$ 1,927,675

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2014Open to Public
Inspection

Name of the organization

**Charlevoix County Community
Foundation**

Employer identification number

38-3033739**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	62	
2 Aggregate value of contributions to (during year)	1,389,021	
3 Aggregate value of grants from (during year)	954,261	
4 Aggregate value at end of year	6,916,320	
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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements.

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X ▶ \$

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

a Revenue included in Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

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

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

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other

c ☐ Preservation for future generations

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

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

☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

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

☒ Yes ☐ No

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	274,789
1d	16,173
1e	18,727
1f	272,235

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	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	25,031,539	21,627,138	18,989,704	19,865,356	17,650,131
b Contributions	1,334,137	649,637	778,621	370,476	303,810
c Net investment earnings, gains, and losses	775,599	3,826,840	2,669,256	-498,062	2,706,695
d Grants or scholarships	796,605	644,031	425,665	381,997	450,159
e Other expenditures for facilities and programs	422,641	428,045	384,778	366,069	345,121
f Administrative expenses					
g End of year balance	25,922,029	25,031,539	21,627,138	18,989,704	19,865,356

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

a Board designated or quasi-endowment ▶ 19.60 %

b Permanent endowment ▶ 80.40 %

c Temporarily restricted endowment ▶ %

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

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

(i) unrelated organizations

(ii) related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	25,000			25,000
b Buildings	439,190		16,033	423,157
c Leasehold improvements				
d Equipment	72,326		40,927	31,399
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				479,556

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) FUNDS HELD ON BEHALF OF AGENCIES	1,741,561	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	1,741,561	

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	3,294,720
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-535,592
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-535,592
3	Subtract line 2e from line 1	3	3,830,312
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,830,312

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

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

1	Total expenses and losses per audited financial statements	1	2,238,991
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	62,478
e	Add lines 2a through 2d	2e	62,478
3	Subtract line 2e from line 1	3	2,176,513
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,176,513

Part XIII Supplemental Information.

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

Part IV, Line 2b - Escrow Liability Arrangement Explanation

The Foundation holds and invests funds that other 501(c)(3) organizations have designated for capital projects. These amounts are recorded as a custodial account liability.

Part V, Line 4 - Intended Uses for Endowment Funds

Net income shall be distributed from the fund for the charitable purpose of the fund. The term "net income" means the amount available for distribution from the fund under the Foundation's spending policy in effect from time to time. The principal of the fund shall remain intact and not be subject to distribution, absent unusual circumstances.

Part XII, Line 2d - Expense Amounts Included in Financials - Other

Charitable Remainder Trust Distributions \$ 62,478

Part XIII Supplemental Information (continued)

**SCHEDULE I
(Form 990)****Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

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

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.Department of the Treasury
Internal Revenue Service

Name of the organization

**Charlevoix County Community
Foundation**

Employer identification number

38-3033739

OMB No. 1545-0047

2014**Open to Public
Inspection****Part I General Information on Grants and Assistance**1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

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" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	SEE ATTACHED SCHEDULE	38-0000000		1,570,165				SEE ATTACHED SCHEDULE
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 68

3 Enter total number of other organizations listed in the line 1 table ▶ 0

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

Schedule I (Form 990) (2014)

Grantee 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
 Tax Year 2014
 Region: All Regions

Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Adrian College 110 S Madison Street Adrian, MI 49221	38-1357980	501(C)(3)	5,000				for general operations		
B.A.S.E.S. Teen Center 208 W. Lincoln Charlevoix, MI 49720	38-3159363	501(C)(3)	6,050				for a capacity building grant for accreditation		
B.A.S.E.S. Teen Center 208 W. Lincoln Charlevoix, MI 49720	38-3159363	501(C)(3)	7,000				to support the Recovery High substance abuse program		
Beaver Island Christian Church & Food Pantry PO Box 21 Beaver Island, MI 49782	Church	501(C)(3)	5,000				for replacement of the Church Sanctuary roof		
Beaver Island Cultural Arts Association PO Box 326 Beaver Island, MI 49782	30-0349542	501(C)(3)	6,500				for a Baroque on Beaver tent and equipment rental for an outdoor performance		
Beaver Island Cultural Arts Association PO Box 326 Beaver Island, MI 49782	30-0349542	501(C)(3)	500				to support the Baroque on Beaver Festival		
Beaver Island Historical Society PO Box 263 Beaver Island, MI 49782		501(C)(3)	500				for general operations		
Beaver Island Historical Society PO Box 263 Beaver Island, MI 49782		501(C)(3)	3,300				agency distribution from 2014		
Beaver Island Historical Society PO Box 263 Beaver Island, MI 49782		501(C)(3)	3,019				agency distribution from 2013		

Grantees 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
 Tax Year 2014
 Region: All Regions

Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Bergmann Center, Inc. PO Box 236 08855 Martin Road Charlevoix, MI 49720	38-1705860	501(C)(3)	7,653				for computer technology equipment, server and software upgrades		
Botanical Garden at Historic Barns Park PO Box 1247 Traverse City, MI 49685-1247	38-3523429	501(C)(3)	5,000				for general operations		
Boulder Park Terrace 14676 West Upright Charlevoix, MI 49720		501(C)(3)	10,000				for a matching grant for a building expansion		
Boyne Area Alano Club PO Box 406 Boyne City, MI 49712	26-0437515	501(C)(3)	5,000				for repair of the Unity Hall roof		
Boyne City Public Schools Early Childhood Bldg. 321 S. Park Street Boyne City, MI 49712		501(C)(3)	400				for BCPS summer student enrichment activities		
Boyne City Public Schools Early Childhood Bldg. 321 S. Park Street Boyne City, MI 49712		501(C)(3)	2,950				for tools for the machine shop program in 2014		
Boyne City Public Schools Early Childhood Bldg. 321 S. Park Street Boyne City, MI 49712		501(C)(3)	1,259				to purchase a plasma cutter for the BCPS machine tool program		
Boyne City Public Schools Early Childhood Bldg. 321 S. Park Street Boyne City, MI 49712		501(C)(3)	3,000				to purchase ibooks for 4th grade students		
Boyne District Library 201 East Main Street Boyne City, MI 49712		501(C)(3)	9,600				for general operations		

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Grantee 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
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Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Boyne Valley Pantry 04619 US 131 Hwy South Boyne Falls, MI 49713	27-1124465	501(C)(3)	5,000				for food pantry purchases from Manna		
Boyne Valley Township PO Box191 Boyne Falls, MI 49713		501(C)(3)	5,000				for a regional Master Plan for Boyne Valley Township & the Village of Boyne Falls		
C.S. Mott Children's Hospital 1000 Oakbrook, Suite 100 Ann Arbor, MI 48104-6815	38-6006309	501(C)(3)	10,000				for research & treatment of childhood diseases through the MC Heart Center & the CW Clinical Research Fund		
Camp Daggett 03001 Church Road Petoskey, MI 49770	38-1617980	501(C)(3)	335				to send a student to summer camp		
Camp Daggett 03001 Church Road Petoskey, MI 49770	38-1617980	501(C)(3)	5,000				for general operations		
Camp Daggett 03001 Church Road Petoskey, MI 49770	38-1617980	501(C)(3)	1,500				to purchase and install a GaGa Pit for playing GaGa Ball		
Challenge Mountain of Walloon Hills, Inc 01158 M-75 South PO Box 764 Boyne City, MI 49712	38-2563815	501(C)(3)	5,000				to develop a marketing plan and resource materials		
Challenge Mountain of Walloon Hills, Inc 01158 M-75 South PO Box 764 Boyne City, MI 49712	38-2563815	501(C)(3)	3,000				to support "Transition Zone" Summer Camp		
Challenge Mountain of Walloon Hills, Inc 01158 M-75 South PO Box 764 Boyne City, MI 49712	38-2563815	501(C)(3)	2,500				to support summer camp and/or winter programs		

Grantee 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
 Tax Year 2014
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Name, address, and zip	ETIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Charlevoix Area Community Pool 11905 US 31 North Charlevoix, MI 49720	38-3219489	501(C)(3)	5,000				for general operations		
Charlevoix Area Community Pool 11905 US 31 North Charlevoix, MI 49720	38-3219489	501(C)(3)	24,476				to support the Major Maintenance program		
Charlevoix Area Community Pool 11905 US 31 North Charlevoix, MI 49720	38-3219489	501(C)(3)	5,000				for unrestricted purposes towards the Major Maintenance Program		
Charlevoix Area Community Pool 11905 US 31 North Charlevoix, MI 49720	38-3219489	501(C)(3)	16,800				for general operations		
Charlevoix Area Community Pool 11905 US 31 North Charlevoix, MI 49720	38-3219489	501(C)(3)	3,336				to fund swim lessons for Cx Public School groups		
Charlevoix Area Community Pool 11905 US 31 North Charlevoix, MI 49720	38-3219489	501(C)(3)	4,000				for website development and implementation		
Charlevoix Area Community Pool 11905 US 31 North Charlevoix, MI 49720	38-3219489	501(C)(3)	4,000				for sponsorship for the 2014 pool auction		
Charlevoix Area Hospital 14700 Lake Shore Drive Charlevoix, MI 49720		501(C)(3)	7,100				for general operations		
Charlevoix Area Hospital Foundation 14700 Lake Shore Dr Charlevoix, MI 49720	75-3078034	501(C)(3)	50,000				for the Chemo Infusion Center		

Grantee 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
 Tax Year 2014
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Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Charlevoix Area Hospital Foundation 14700 Lake Shore Dr Charlevoix, MI 49720	75-3078034	501(C)(3)	4,000				for cancer patient support services through Circle of Strength		
Charlevoix Area Hospital Foundation 14700 Lake Shore Dr Charlevoix, MI 49720	75-3078034	501(C)(3)	250				for the What's a Night...Summer Classic Fundraiser		
Charlevoix Area Hospital Foundation 14700 Lake Shore Dr Charlevoix, MI 49720	75-3078034	501(C)(3)	300				for the Summer Classic night off fundraiser		
Charlevoix Area Hospital Foundation 14700 Lake Shore Dr Charlevoix, MI 49720	75-3078034	501(C)(3)	50,000				for the Chemo Infusion Center		
Charlevoix Area Hospital Foundation 14700 Lake Shore Dr Charlevoix, MI 49720	75-3078034	501(C)(3)	4,500				for one chemo infusion chair		
Charlevoix Area Hospital Foundation 14700 Lake Shore Dr Charlevoix, MI 49720	75-3078034	501(C)(3)	6,030				for the personal reflection/consultation room renovation		
Charlevoix Area Hospital Foundation 14700 Lake Shore Dr Charlevoix, MI 49720	75-3078034	501(C)(3)	300				for an annual gift of \$300 for general operations		
Charlevoix Area Humane Society 614 Beardsley Boyne City, MI 49712	38-2107163	501(C)(3)	650				agency distribution for 2014		
Charlevoix Area Humane Society 614 Beardsley Boyne City, MI 49712	38-2107163	501(C)(3)	100				to support shelter operations		

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Grantee 990 - Part 2 Organizations
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Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Charlevoix Area Humane Society 614 Beardsley Boyne City, MI 49712	38-2107163	501(C)(3)	2,532				for computer technology & software upgrades and installation		
Charlevoix Area Humane Society 614 Beardsley Boyne City, MI 49712	38-2107163	501(C)(3)	2,000				for the spay & neuter program		
Charlevoix Area Humane Society 614 Beardsley Boyne City, MI 49712	38-2107163	501(C)(3)	100				for the 2014 Dining for Paws fundraiser		
Charlevoix County 4-H Council MSU Extension 319 B North Lake Street Boyne City, MI 49712		501(C)(3)	5,500				for scholarships for 4-H Programs and Exploration Days		
Charlevoix County Parks & Recreation 05820 Lake Shore Rd Boyne City, MI 49712	38-6004840	501(C)(3)	250,000				toward Phase II of the non-motorized trail on the Boyne City-Charlevoix Road		
Charlevoix Historical Society P.O. Box 525 Charlevoix, MI 49720	38-2636672	501(C)(3)	5,500				for Phase 2 of the Wizard of Boulder Park movie		
Charlevoix Historical Society P.O. Box 525 Charlevoix, MI 49720	38-2636672	501(C)(3)	260				to support the costs for internet services		
Charlevoix Historical Society P.O. Box 525 Charlevoix, MI 49720	38-2636672	501(C)(3)	6,100				for general operations		
Charlevoix Historical Society P.O. Box 525 Charlevoix, MI 49720	38-2636672	501(C)(3)	125				for annual dues to the Ralph Hamilton Circle		

Grantee 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
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 Region: All Regions

Name, address, and zip	ETN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Charlevoix Public Library 220 W. Clinton Street Charlevoix, MI 49720	03-0474720	501(C)(3)	12,000				for building maintenance repairs through Nov 7, 2014		
Charlevoix Public Library 220 W. Clinton Street Charlevoix, MI 49720	03-0474720	501(C)(3)	100				to support the Jazz at the Library program		
Charlevoix Public Library 220 W. Clinton Street Charlevoix, MI 49720	03-0474720	501(C)(3)	865				to purchase various equipment for iPad classes		
Charlevoix Public Library 220 W. Clinton Street Charlevoix, MI 49720	03-0474720	501(C)(3)	1,675				for a Jim Gill children's concert in Charlevoix's East Park		
Charlevoix Public Library 220 W. Clinton Street Charlevoix, MI 49720	03-0474720	501(C)(3)	1,720				for a laptop computer and receipt printer		
Charlevoix Public Schools 104 E. St. Marys Drive Charlevoix, MI 49720	38-6027952	501(C)(3)	2,500				a matching grant for the CPS Robotics program		
Charlevoix Public Schools 104 E. St. Marys Drive Charlevoix, MI 49720	38-6027952	501(C)(3)	575				for six wireless headset microphones		
Charlevoix Public Schools 104 E. St. Marys Drive Charlevoix, MI 49720	38-6027952	501(C)(3)	284				for medication for a fourth grade student		
Charlevoix Public Schools 104 E. St. Marys Drive Charlevoix, MI 49720	38-6027952	501(C)(3)	325				for CPS wrestling team training camp scholarships		
Charlevoix Public Schools 104 E. St. Marys Drive Charlevoix, MI 49720	38-6027952	501(C)(3)	9,343				for the Spring 2014 grant distributions		

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Grantee 990 - Part 2 Organizations
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 Region: All Regions

Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Charlevoix Public Schools 104 E. St. Marys Drive Charlevoix, MI 49720	38-6027952	501(C)(3)	2,500				for a Charlevoix Elementary pre-K literacy program		
Charlevoix Public Schools 104 E. St. Marys Drive Charlevoix, MI 49720	38-6027952	501(C)(3)	2,000				to support the Cx High School 2014 United Nations program		
Charlevoix Public Schools 104 E. St. Marys Drive Charlevoix, MI 49720	38-6027952	501(C)(3)	2,300				to support the Model United Nations program at CHS		
Charlevoix Public Schools 104 E. St. Marys Drive Charlevoix, MI 49720	38-6027952	501(C)(3)	9,101				for distributions from the fall 2014 grant cycle		
Christ Episcopal Church PO Box 385 Charlevoix, MI 49720		501(C)(3)	5,000				for an educational community lecture series		
City of Charlevoix 210 State Street Charlevoix, MI 49720	38-6004543	501(C)(3)	1,900				for Camp McSaubas scholarships		
City of Charlevoix 210 State Street Charlevoix, MI 49720	38-6004543	501(C)(3)	14,500				for construction of the Lake to Lake non-motorized trail		
City of Charlevoix 210 State Street Charlevoix, MI 49720	38-6004543	501(C)(3)	200				to support Leadership Charlevoix County		
City of Charlevoix 210 State Street Charlevoix, MI 49720	38-6004543	501(C)(3)	1,100				for two partial scholarships for Leadership Charlevoix County 2014-2015		
City of Charlevoix 210 State Street Charlevoix, MI 49720	38-6004543	501(C)(3)	2,000				for general operations		
Community Foundation for Northeast Michigan PO Box 495	23-7384822	501(C)(3)	10,000				for the St. Helena Island Lighthouse Endowment Fund		

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Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Conservation Resource Alliance 10850 Traverse Hwy., Suite 1111 Traverse City, MI 49684	38-2181915	501(C)(3)	50,000				for replacement of the Chestonia Bridge at Old State Rd & the Jordan River		
Crooked Tree Arts Council 461 E. Mitchell Street Petoskey, MI 49770	23-7187264	501(C)(3)	650				for general operations		
Crooked Tree Arts Council 461 E. Mitchell Street Petoskey, MI 49770	23-7187264	501(C)(3)	1,000				for the D'Art for Art fundraiser for the youth orchestra program		
Crooked Tree Arts Council 461 E. Mitchell Street Petoskey, MI 49770	23-7187264	501(C)(3)	1,000				for a summer arts and cultural lecture series		
Crooked Tree Arts Council 461 E. Mitchell Street Petoskey, MI 49770	23-7187264	501(C)(3)	1,350				to continue the summer lecture series in 2015 at the Cx Public Library		
Crooked Tree Arts Council 461 E. Mitchell Street Petoskey, MI 49770	23-7187264	501(C)(3)	5,000				for general operations		
Crooked Tree Arts Council 461 E. Mitchell Street Petoskey, MI 49770	23-7187264	501(C)(3)	500				for the Renaissance Society membership		
Crooked Tree District Library PO Box 518 Walloon Lake, MI 49796	38-2167002	501(C)(3)	15,700				for general operations		
Crooked Tree District Library PO Box 518 Walloon Lake, MI 49796	38-2167002	501(C)(3)	900				for general operations		

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 Grantees receiving \$5000 or more.
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Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
East Jordan Ecumenical Ministerial Association c/o Lighthouse Missionary Church 7824 Rogers Road East Jordan, MI 49727	38-2137029	501(C)(3)	5,000				for emergency home heat, utility shutoffs, and eviction assistance		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	28,324				for reimbursement for the 2013-2014 EBLI Program		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	1,500				for art supplies for the ES in 2014-2015		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	1,000				for art supplies for the MS in 2014-2015		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	1,500				for art supplies for the HS in 2014-2015		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	2,994				for a 2014 bookstore trip for 10th grade students		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	4,000				for teaching tools and safety equipment for the community pool		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	6,000				for Michigan field trips for students K-7 & 11th grade		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	15,000				for security cameras at the ES & MS		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	1,711				to purchase supplies for EJPS homeless students		

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Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	60				to purchase medical supplies for EJFS students		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	424				for needy student expenses through June 30, 2014		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	2,937				for a 2014 theatre trip for High School students		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	4,592				for new furnishings at the EJFS community pool		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	7,400				to purchase equipment to host swim team events		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	3,000				for scholarships for students to attend Camp Daggett in summer of 2014		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	5,100				for a portable stairway and CPR equipment for the pool		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	2,399				for a digital archive & display of senior class photos		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	-1,421				to support the 2013-2014 Alternative Education program		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	6,000				for general operations		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	6,500				for general operations		

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Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	11,100				for general operations		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	5,600				to host the Young Americans in 2014 at EJPS		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	29,059				for the Pool Manager position & pool promotion 2014 to 2015		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	4,510				for clothing & misc student needs		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	19				for crutches for an EJPS student		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	1,250				for student holiday 2013 purchases		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	2,386				for reimbursement of needy student expenses through March 31, 2014		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	5,000				for band instruments for EJPS		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	2,000				for materials to build an ROV underwater robot		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	15,651				for weight room & equipment for EJHS		

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East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	14,000				for marching band jackets		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	4,699				for the Montessori start-up program at EJES		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	1,222				to create a career/college resource center at the High School		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	6,000				for a K-5 student experiential education program		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	11,300				for the 2014-2015 alternative education program		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	600				for general operations		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	5,000				for Camp EJ field trips and camper scholarships		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	705				for the 2014 Girls on the Run program		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	5,844				to purchase kits for the EJPS robotics program		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	10,000				for 2014 general operations at the pool		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	2,621				for a 2014 bookstore trip for 8th grade students		

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Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	954				for needy student expenses through 9/30/2014		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	4,937				for back to school clothes shopping experience		
East Jordan Public Schools PO Box 399 East Jordan, MI 49727	38-2137029	501(C)(3)	1,500				for Xmas purchases for EJPS students		
Ellsworth Community School 9467 Park Street Ellsworth, MI 49729	38-6000402	501(C)(3)	1,000				for the batting cage Ellsworth Boosters fundraiser		
Ellsworth Community School 9467 Park Street Ellsworth, MI 49729	38-6000402	501(C)(3)	5,000				for additional audio system enhancements		
Ellsworth Community School 9467 Park Street Ellsworth, MI 49729	38-6000402	501(C)(3)	3,000				to purchase books for a summer 2014 reading program		
First Congregational Church 101 State Street Charlevoix, MI 49720	23-7098809	501(C)(3)	500				for general operations		
First Congregational Church 101 State Street Charlevoix, MI 49720	23-7098809	501(C)(3)	300				for the Lisa Dixon Scholarship Fund		
First Congregational Church 101 State Street Charlevoix, MI 49720	23-7098809	501(C)(3)	6,500				for 2014 unrestricted church support		
Florida Keys Outreach Coalition PO Box 4767 Key West, FL 33041	65-0409898	501(C)(3)	15,000				for the Children's Activity Program		

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Name, address, and zip	ETN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Florida Keys Outreach Coalition PO Box 4767 Key West, FL 33041	65-0409898	501(C)(3)	5,000				to support two Americorp positions at Peacock House for the mentally challenged		
Friends' School 5465 Pennsylvania Avenue Boulder, CO 80303	84-1087693	501(C)(3)	5,000				for general operations		
Good Samaritan Family Services PO Box 206 Ellsworth, MI 49729	38-3469219	501(C)(3)	7,000				for home heating and utility payment assistance in 2014-2015		
Good Samaritan Family Services PO Box 206 Ellsworth, MI 49729	38-3469219	501(C)(3)	6,000				for a new roof on the resale shop and food pantry		
Good Samaritan Family Services PO Box 206 Ellsworth, MI 49729	38-3469219	501(C)(3)	5,000				for emergency fuel and utility payments, in late winter 2014		
Good Samaritan Family Services PO Box 206 Ellsworth, MI 49729	38-3469219	501(C)(3)	5,000				to replenish supply of cribs and car seats		
Good Samaritan Family Services PO Box 206 Ellsworth, MI 49729	38-3469219	501(C)(3)	1,000				for general operations		
Grand Traverse Regional Community Foundation 250 E. Front St., Suite 310 Traverse City, MI 49684-2552	38-3056434	501(C)(3)	10,000				for a contribution to the Serendipity Fund		
Grand Traverse Regional Land Conservancy 3860 N. Long Lk. Rd., #D Traverse City, MI 49684	38-2994229	501(C)(3)	5,000				for general operations		

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Great Lakes Chamber Orchestra 438 E Lake St Potoskey, MI 49770	30-0084912	501(C)(3)	100				for general operations		
Great Lakes Chamber Orchestra 438 E Lake St Potoskey, MI 49770	30-0084912	501(C)(3)	5,000				for general operations		
Great Lakes Chamber Orchestra 438 E Lake St Potoskey, MI 49770	30-0084912	501(C)(3)	4,000				for a organizational capacity building grant for sustainability		
Great Lakes Chamber Orchestra 438 E Lake St Potoskey, MI 49770	30-0084912	501(C)(3)	1,000				for unrestricted purposes in 2014		
Great Lakes Chamber Orchestra 438 E Lake St Potoskey, MI 49770	30-0084912	501(C)(3)	500				for the Director's matching fund program		
Hayes Township 09195 N Old US-31 Charlevoix, MI 49720		501(C)(3)	20,000				towards the Camp Seagull Master Plan		
Hayes Township 09195 N Old US-31 Charlevoix, MI 49720		501(C)(3)	8,250				to develop a Master Plan for Camp Seagull		
Health Department of Northwest Michigan 220 W. Garfield Street Charlevoix, MI 49720		501(C)(3)	1,900				to renovate the BCPS wellness program clinical office		
Health Department of Northwest Michigan 220 W. Garfield Street Charlevoix, MI 49720		501(C)(3)	2,500				for a Toxic Stress Information Campaign for families		

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 Region: All Regions

Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Health Department of Northwest Michigan 220 W. Garfield Street Charlevoix, MI 49720		501(C)(3)	1,823				for the 2014 Breast & Cervical Cancer Control program		
Heart of the Lakes Center for Land Conservation Policy PO Box 1128 Bay City, MI 48706		501(C)(3)	10,000				for the John A. Woollam Endowment for Conservation		
Hospice of Northwest Michigan 220 W Garfield Charlevoix, MI 49720	38-2391256	501(C)(3)	6,000				for website updates and technology resources		
Hospice of Northwest Michigan 220 W Garfield Charlevoix, MI 49720	38-2391256	501(C)(3)	3,000				for the We Honor Veterans community outreach & education program		
Hospice of Northwest Michigan 220 W Garfield Charlevoix, MI 49720	38-2391256	501(C)(3)	1,000				for general operations in 2014		
Hospice of Northwest Michigan 220 W Garfield Charlevoix, MI 49720	38-2391256	501(C)(3)	1,500				for a variety of services & equipment for cancer patients		
Hospice of Northwest Michigan 220 W Garfield Charlevoix, MI 49720	38-2391256	501(C)(3)	100				for general operations		
Hospice of Northwest Michigan 220 W Garfield Charlevoix, MI 49720	38-2391256	501(C)(3)	1,050				for general operations		
Jordan River Arts Council PO Box 1178 East Jordan, MI 49727	38-2861979	501(C)(3)	875				for supplies to bring a Rare Threads craft to 4th & 5th graders		

Grantee 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
 Tax Year 2014
 Region: All Regions

Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Jordan River Arts Council PO Box 1178 East Jordan, MI 49727	38-2861979	501(C)(3)	8,000				for general operations in 2014		
Jordan River Arts Council PO Box 1178 East Jordan, MI 49727	38-2861979	501(C)(3)	3,575				for a program to connect science, history & art for ES students		
Little Forks Conservancy 105 Post Street Midland, MI 48640	38-3353122	501(C)(3)	10,000				towards a truck purchase		
Little Traverse Conservancy 3264 Powell Road Harbor Springs, MI 49740	23-7267810	501(C)(3)	150				for unrestricted purposes		
Little Traverse Conservancy 3264 Powell Road Harbor Springs, MI 49740	23-7267810	501(C)(3)	100				for the annual membership renewal		
Little Traverse Conservancy 3264 Powell Road Harbor Springs, MI 49740	23-7267810	501(C)(3)	10,000				for general operations		
Manna Project 8791 McBride Park Drive Harbor Springs, MI 49740	38-2764533	501(C)(3)	6,000				for the Food 4 Kids backpack program		
Manna Project 8791 McBride Park Drive Harbor Springs, MI 49740	38-2764533	501(C)(3)	120				for unrestricted purposes		
Manna Project 8791 McBride Park Drive Harbor Springs, MI 49740	38-2764533	501(C)(3)	2,500				for unrestricted purposes to apply to the area of highest need		
Mary Freebed Hospital 235 Wealthy St., S.E. Grand Rapids, MI 49503	38-1359365	501(C)(3)	7,500				to support the capital campaign		
Mayo Clinic Siebens Building, Ninth Floor	41-6011702	501(C)(3)	10,000				for general operations		

200 First Street SW
Rochester, MN 55905-0001

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Charlevoix County Community Foundation

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Grantee 990 - Part 2 Organizations
Grantees receiving \$5000 or more.
Tax Year 2014
Region: All Regions

Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Mayo Clinic Siebens Building, Ninth Floor 200 First Street SW Rochester, MN 55905-0001	41-6011702	501(C)(3)	5,000				for general operations		
McLaren Northern Michigan Foundation 360 Connable Street Petoskey, MI 49770	38-2445611	501(C)(3)	2,500				for the brain injury & stroke support group patient assistance fund		
McLaren Northern Michigan Foundation 360 Connable Street Petoskey, MI 49770	38-2445611	501(C)(3)	5,000				for general operations		
McLaren Northern Michigan Foundation 360 Connable Street Petoskey, MI 49770	38-2445611	501(C)(3)	1,000				for the Boulder Park renovation & expansion		
McLaren Northern Michigan Foundation 360 Connable Street Petoskey, MI 49770	38-2445611	501(C)(3)	4,000				for technology equipment and apps to support the Stroke and Brain Injury program		
McLaren Northern Michigan Foundation 360 Connable Street Petoskey, MI 49770	38-2445611	501(C)(3)	1,800				for private rooms & rehab center addition at Boulder Park Terrace		
McLaren Northern Michigan Foundation 360 Connable Street Petoskey, MI 49770	38-2445611	501(C)(3)	5,000				for the Charlevoix County patient assistance fund		
Munson Healthcare Regional Foundation 1150 Medical Campus Drive Traverse City, MI 49684-9805	38-2642724	501(C)(3)	5,000				for general operations		

Grantee 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
 Tax Year 2014
 Region: All Regions

Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Nehemiah Project PO Box 1745 Petoskey, MI 49770	38-2861979	501(C)(3)	10,000				for construction of a multipurpose building for the homeless		
North Central Michigan College 1515 Howard Street Petoskey, MI 49770		501(C)(3)	341				for reimbursement for the Link to Learning program		
North Central Michigan College 1515 Howard Street Petoskey, MI 49770		501(C)(3)	-5,000				for a 1:1 match for the Link to Learning program for Charlevoix County students		
Northwest Michigan Habitat for Humanity 8460 M 119 Harbor Springs, MI 49740	38-2971056	501(C)(3)	10,000				to purchase a second cargo van for pick-up service		
Northwest Michigan Habitat for Humanity 8460 M 119 Harbor Springs, MI 49740	38-2971056	501(C)(3)	500				for general operations		
Petoskey-Harbor Springs Area Community Foundation 616 Petoskey Street, Suite 203 Petoskey, MI 49770	38-3032185	501(C)(3)	5,000				for the Jerolene & Lewis Brown Charitable Youth Fund		
Planned Parenthood/W&N MI 425 Cherry Street SE Grand Rapids, MI 49503	38-1782520	501(C)(3)	3,600				for general operations		
Planned Parenthood/W&N MI 425 Cherry Street SE Grand Rapids, MI 49503	38-1782520	501(C)(3)	10,000				for reproductive health care & educational services		
Planned Parenthood/W&N MI 425 Cherry Street SE Grand Rapids, MI 49503	38-1782520	501(C)(3)	8,000				for healthy sex education & services for at-risk adults		

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Charlevoix County Community Foundation

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Grantee 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
 Tax Year 2014
 Region: All Regions

Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Planned Parenthood/W&N MI 425 Cherry Street SE Grand Rapids, MI 49503	38-1782520	501(C)(3)	6,000				to educate students on anti-bullying and sexuality		
Planned Parenthood/W&N MI 425 Cherry Street SE Grand Rapids, MI 49503	38-1782520	501(C)(3)	3,000				for general operations		
Preservation Association of Beaver Island PO Box 494 Beaver Island, MI 49782	38-3192993	501(C)(3)	5,000				for broadcasting needs & curriculum development for WVI		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	5,000				for the Museum to Go program		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	1,000				for unrestricted purposes		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	3,500				for the "Bridging the GAPS" science program for at-risk girls & their families		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	3,000				for the "STEM To Go" program for elementary students		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	1,200				for general operations		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	1,200				for general operations		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	36,715				to support the ET building project		

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Charlevoix County Community Foundation

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Grantee 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
 Tax Year 2014
 Region: All Regions

Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	5,000				to explore transportation technology with ES and MS students		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	15,500				for completion of the shop building		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	4,000				for EJPS 3rd grade Pioneer Days and classroom assemblies		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	6,000				for general operations in 2014		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	1,200				for general operations		
Raven Hill Discovery Center 04737 Fuller Road East Jordan, MI 49727	38-3032707	501(C)(3)	500				for general operations		
San Diego Social Venture Partners 6960 Flanders Dr San Diego, CA 92121-2974	26-4671099	501(C)(3)	5,000				to support partner membership efforts		
Serenity House Alano Club Charlevoix, Inc. 106 Mason Street Charlevoix, MI 49720	38-2660208	501(C)(3)	10,000				for a 1:1 challenge match for general operations		
The Community Foundation Serving Boulder County 1123 Spruce Street Boulder, CO 80302	84-1171836	501(C)(3)	10,000				for a contribution to the Serendipity Fund		
The Institute of Living Foundation 400 Washington Street Hartford, CT 06106	06-0646668	501(C)(3)	10,000				to support the Black & Red fundraising event		

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Charlevoix County Community Foundation

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Grantee 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
 Tax Year 2014
 Region: All Regions

Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Tip of the Mitt Watershed Council The Freshwater Center 426 Bay Street Petoskey, MI 49770	38-2361745	501(C) (3)	120				for unrestricted purposes		
Tip of the Mitt Watershed Council The Freshwater Center 426 Bay Street Petoskey, MI 49770	38-2361745	501(C) (3)	500				for general operations		
Tip of the Mitt Watershed Council The Freshwater Center 426 Bay Street Petoskey, MI 49770	38-2361745	501(C) (3)	4,775				to implement a Watershed Academy for HS students		
Tip of the Mitt Watershed Council The Freshwater Center 426 Bay Street Petoskey, MI 49770	38-2361745	501(C) (3)	3,025				to publish a Lake Cx Watershed property owners' permit guide		
Tip of the Mitt Watershed Council The Freshwater Center 426 Bay Street Petoskey, MI 49770	38-2361745	501(C) (3)	5,000				for computer technology upgrades and water database mngt		
Tip of the Mitt Watershed Council The Freshwater Center 426 Bay Street Petoskey, MI 49770	38-2361745	501(C) (3)	500				for general operations		
Trout Unlimited - Schrems West Michigan Chapter PO Box 230094 Grand Rapids, MI 49523	52-1766265	501(C) (3)	7,000				a challenge grant to support the scholarship campaign		
University Musical Society Burton Memorial Tower 881 North University Avenue Ann Arbor, MI 48109-1011	38-1545881	501(C) (3)	5,000				for general operations		

Grantee 990 - Part 2 Organizations
 Grantees receiving \$5000 or more.
 Tax Year 2014
 Region: All Regions

Name, address, and zip	EIN	IRC Code	Cash Grant	Non-Cash Grant	Valuation Method	Descr Assistance	Purpose of Grant or Assistance	Fiscal Sponsor	Sponsor's EIN
Upjohn Institute for Employment Research 300 South Westnedge Avenue Kalamazoo, MI 49007-4686	38-1360419	501(C)(3)	14,000				an economic development strategy for Chx County		
Women's Resource Center 423 Porter Street Potoskey, MI 49770	38-2302164	501(C)(3)	500				for general operations		
Women's Resource Center 423 Porter Street Potoskey, MI 49770	38-2302164	501(C)(3)	500				for Safe Home supplies		
Women's Resource Center 423 Porter Street Potoskey, MI 49770	38-2302164	501(C)(3)	1,000				for general operations		
Women's Resource Center 423 Porter Street Potoskey, MI 49770	38-2302164	501(C)(3)	70				for unrestricted purposes		
Women's Resource Center 423 Porter Street Potoskey, MI 49770	38-2302164	501(C)(3)	1,000				for general operations		
Women's Resource Center 423 Porter Street Potoskey, MI 49770	38-2302164	501(C)(3)	500				for general operations		
Women's Resource Center 423 Porter Street Potoskey, MI 49770	38-2302164	501(C)(3)	10,000				for educational scholarships to single moms in need		

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 EDUCATIONAL INSTITUTIONS	89	156,380			
2					
3					
4					
5					
6					
7					
Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.					

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

There are a number of check points in the life of a grant to help monitor that the grant was used by an organization for its intended purpose:

-After the Foundation approves a grant for distribution to an organization, it sends each grantee a grant notification letter, a grant agreement, a financial report form and/or a final report form. The purpose of these forms is to specify the amount and purpose of the grant, and the specific reporting requirements of the grantee at the end of the grant period as to how the funds were used.

-If the grant is for the purchase of a specific item, the Foundation will

Schedule I (Form 990) (2014) **Charlevoix County Community** **38-3033739**

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

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

require the grantee provide a receipt as proof of purchase.

The Foundation staff uses the meeting of the grantees' governing board as an opportunity to present the grant award check. This serves as public notice and expectation of the grant and how the funds are intended to be used.

-The Foundation and the grantee disseminate news releases to the print and electronic media announcing the grant and its purpose to the public.

-Foundation staff conduct site visits to the grantee organization to "see" the grant in action.

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

Name of the organization

Charlevoix County Community
Foundation

Employer identification number

38-3033739

Transactions With Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2014Open To Public
Inspection**Part I****Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II**Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org.?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total ▶ \$												

Part III**Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org. revenues?	
				Yes	No
(1) Laura Hansen	Married to Pres	49,958	Wages for Employment		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

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

Schedule L, Part V - Additional Information

Laura Hansen is married to the President of the Foundation.

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

Name of the organization

Noncash Contributions

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
 ▶ Attach to Form 990.
 ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014**Open To Public
Inspection****Charlevoix County Community
Foundation**

Employer identification number

38-3033739**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	13	588,865	Fair Market Value
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ()				
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

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

29

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?

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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

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.

	Yes	No
30a		X
31	X	
32a	X	

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.

Part I, Line 32b - Third Party Used to Process Noncash Contributions

The Foundation uses a brokerage firm to sell publicly traded securities it receives as noncash contributions.

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

2014**Open to Public
Inspection**

Name of the organization

**Charlevoix County Community
Foundation**

Employer identification number

38-3033739**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

The President reviews the completed Form 990 for compatibility with the financial audit. The 990 is included as an agenda item at the next joint meeting of the Executive and Finance Committees. Each member of the committee receives a copy in advance of the meeting. A recommendation for acceptance is brought to the Board of Trustees with copies made available for the entire Board. The Joint Committees, in their role as the Audit Committee, meet with the auditor to discuss the audit, Form 990, and related financial reports and processes.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Each Trustee receives a copy of the Conflict of Interest Policy in their orientation manual, which they review with the President. They are also given a "Trustee Disclosure Statement" to complete and sign. The Disclosure Statement identifies any business or avocational interest, or charitable or civic involvement which might give rise to a possible conflict of interest or duality of interest with the Community Foundation. This process is repeated every year in January. The completed statements are kept on file in the Foundation office. Also on file, are completed Conflict of Interest forms for members of the Youth Advisory Committee, and scholarship selection committee members. During the course of a meeting, a Trustee declares a conflict of interest and abstains from voting on matters that present a potential or perceived conflict. Their abstention is noted in the minutes of the meeting.

Name of the organization

Charlevoix County Community

Employer identification number

38-3033739

Form 990, Part VI, Line 15a - Compensation Process for Top Official

The Foundation's President is evaluated by the Executive Committee according to a "compensation review process." Using a combination of the evaluation results and information obtained from salary and benefits surveys, the Executive Committee makes a compensation recommendation for the President to the Board of Trustees, the President is not present during the discussion, nor does he participate in the vote.

Form 990, Part VI, Line 15b - Compensation Process for Officers

The Foundation adheres to the "Recommended Best Practices in Determining Reasonable Executive and Staff Compensation" as put forth by the Council of Foundations. Generally, reasonable compensation is defined as what similar persons in similar positions with similar duties in similar organizations are paid. To determine reasonable levels of compensation the Foundation relies on salary and compensation surveys, and comparisons with similar organizations in relative geographic proximity, specifically, we use information obtained from:

- The Council on Foundation's Annual Grantmakers Salary and Benefits Report.
- The Council on Foundation's Annual Compensation, Summary for the Council of Michigan Foundations-Community Foundations.
- The Council of Michigan Foundation's Annual Michigan & Ohio Community Foundations salary survey.

The proceedings of all committee and board meetings are documented in writing and filed with the Foundation's permanent records. The compensation determination process and salary and benefits research occurs in the last quarter of the fiscal year. Board approved salary and benefit payments begin with the start of the next fiscal year.

Name of the organization

Charlevoix County Community

Employer identification number

38-3033739

The President is responsible for evaluating and recommending compensation for staff following the same process used to determine the President's compensation. The President and staff are the only employees/officers of the Foundation that receive compensation.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

It is the policy and practice of the Foundation to comply with all Internal Revenue Service laws and requirements for public disclosure for tax-exempt organizations. This includes providing copies of our exemption application (Form 1023), and the three most recently filed annual information returns (Form 990) to individuals making a request in person or in writing. Form 990 and the financial statements are also available on the Foundation's website. The Foundation's governing documents, conflict of interest policy and financial statements are available upon request to the Foundation President.

Form 990, Part XI, Line 9 - Reconciliation of Changes - Other

Charitable Remainder Trust Distributions \$ -62,478