

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning 7/01, 2017, and ending 6/30, 20 18**2017**Department of the Treasury
Internal Revenue Service▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization

**Kosciusko County Community
Foundation, Inc.**

Employer identification number

35-6086777

Name and title of officer

**Suzanne Light
Executive Director****Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 6,765,837
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **Estep Burkey Simmons, LLC** to enter my PIN **37308** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature

Date ▶ **11/13/18****Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

35578633000

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **Patrick W. Burkey**Date ▶ **11/13/18****ERO Must Retain This Form — See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2017)

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.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017
Open to Public
Inspection**A** For the 2017 calendar year, or tax year beginning **07/01/17**, and ending **06/30/18**

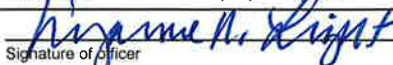
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Kosciusko County Community Foundation, Inc.		D Employer identification number 35-6086777
	Doing business as		E Telephone number 574-267-1901
	Number and street (or P.O. box if mail is not delivered to street address) 102 E Market St		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code Warsaw IN 46580-2806		G Gross receipts 10,620,753
F Name and address of principal officer: Suzanne Light 102 E Market St Warsaw IN 46580			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: www.kcfoundation.org H(c) Group exemption number ▶			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1968 M State of legal domicile: IN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To bring caring people & charitable endeavors together for the good of our community. We granted over \$2.5 M in arts/culture, civic, human services, recreation, health, education, environment & faith based/religion projects.		
	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	23
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	23
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	10
	6 Total number of volunteers (estimate if necessary)	6	325
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,487,661	3,850,872
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	764,999	783,720
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,296,635	2,122,910
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,522	8,335
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,556,817	6,765,837
	14 Benefits paid to or for members (Part IX, column (A), line 4)	2,491,455	2,577,519
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 293,542		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,230,516	1,269,471
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,372,538	4,513,115
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	184,279	2,252,722
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	54,179,382	57,353,487
	22 Net assets or fund balances. Subtract line 21 from line 20	3,028,348	3,096,131
		51,151,034	54,257,356

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			11-13-18	
	Signature of officer		Date	
Paid Preparer Use Only	Suzanne Light		Executive Director	
	Type or print name and title			
	Print/Type preparer's name Patrick W. Burkey	Preparer's signature Patrick W. Burkey	Date 11/13/18	Check <input type="checkbox"/> if self-employed PTIN P00444925
	Firm's name Estep Burkey Simmons, LLC	Firm's EIN 04-3587095	Phone no. 765-284-7554	
	Firm's address PO Box 42 Muncie, IN 47308-0042			

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** (2017)

Form 990 (2017) **Kosciusko County Community****35-6086777**Page **2****Part III Statement of Program Service Accomplishments**

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

☒**1** Briefly describe the organization's mission:**See Schedule O****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **1,988,405** including grants of \$ **1,840,882**) (Revenue \$ **509,176**)
Grantmaking - Awarded nearly 660 grants totaling over \$1.8 million to nonprofits and charitable projects in the areas of faith based/religion (27%), human services (20%), education (16%), health (11%), recreation (9%), arts & culture (8%), civic projects (5%) and the environment (4%).

4b (Code:) (Expenses \$ **632,060** including grants of \$ **549,223**) (Revenue \$ **245,352**)
Scholarships - Awarded educational scholarships to students pursuing college, university or trade school education (\$549,223 to 211 area students).

4c (Code:) (Expenses \$ **200,491** including grants of \$ **187,414**) (Revenue \$ **29,192**)
Good Samaritan - Benevolent assistance to 574 area residents experiencing financial crisis due to a medical condition (\$187,414 in 1,710 awards).

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

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

4e Total program service expenses **2,820,956**

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

Form 990 (2017) **Kosciusko County Community**
Part IV Checklist of Required Schedules (continued)

35-6086777

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	Yes	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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	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	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 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		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part 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	23	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.		23		
b Enter the number of voting members included in line 1a, above, who are independent	1b	23		
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?				<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?				<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?				<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?				<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?				<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?			<input checked="" type="checkbox"/>	
b Each committee with authority to act on behalf of the governing body?			<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				<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?		<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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<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	<input checked="" type="checkbox"/>	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<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	<input checked="" type="checkbox"/>	
13 Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14 Did the organization have a written document retention and destruction policy?	<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	<input checked="" type="checkbox"/>	
b Other officers or key employees of the organization		<input checked="" type="checkbox"/>
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► **IN**
- 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: ►

Suzanne M Light**102 E Market Street****Warsaw****IN 46580****574-267-1901**

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

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

☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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) Ronald Baumgartner	0.30									
Board Member	0.00	X						0	0	0
(2) Robert Bishop	0.60									
Board Member	0.00	X						0	0	0
(3) Kevin Deardorff	0.60									
Finance Chair	0.00	X						0	0	0
(4) Lisa Frazetta-Manning	0.50									
Board Member	0.00	X						0	0	0
(5) Josh Gordon	0.20									
Board Member	0.00	X						0	0	0
(6) Jefferson Hankins	0.90									
Board Member	0.00	X						0	0	0
(7) Jennifer Hollar	1.20									
Board Member	0.00	X						0	0	0
(8) Paula Kaiser	0.30									
Board Member	0.00	X						0	0	0
(9) Bill Katip	0.20									
Board Member	0.00	X						0	0	0
(10) Michael Kinsey	0.20									
Board Member	0.00	X						0	0	0
(11) Dana Krull	0.20									
Board Member	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) Katie Lechlitner	0.70									
Board Member	0.00	X						0	0	0
(13) Sally Mahnken	1.80									
President	0.00	X		X				0	0	0
(14) Allison McSherry	0.70									
Vice President	0.00	X		X				0	0	0
(15) Marlene Mulero-Betances	0.40									
Board Member	0.00	X						0	0	0
(16) Jeremy Mullins	0.50									
Board Member	0.00	X						0	0	0
(17) Karen Nelson	0.30									
Board Member	0.00	X						0	0	0
(18) Scott Reust	0.60									
Secretary	0.00	X		X				0	0	0
(19) Jon Roberts	0.20									
Board Member	0.00	X						0	0	0
1b Sub-total										
c Total from continuation sheets to Part VII, Section A								150,267		5,241
d Total (add lines 1b and 1c)								150,267		5,241

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

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

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

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,850,872			
	g Noncash contributions included in lines 1a-1f: \$		917,662			
	h Total. Add lines 1a-1f		3,850,872			
Program Service Revenue and Other Similar Amounts	2a Administrative Fees	Busn. Code 561000	783,720	783,720		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		783,720			
	3 Investment income (including dividends, interest, and other similar amounts)		1,192,308			1,192,308
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
Other Revenue	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	4,785,518			
	b Less: cost or other basis & sales exps.		3,854,916			
	c Gain or (loss)		930,602			
	d Net gain or (loss)		930,602			930,602
	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 Other Income	900099	8,335	8,335			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		8,335				
12 Total revenue. See instructions.		6,765,837	792,055	0	2,122,910	

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	1,833,094	1,833,094		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	744,425	744,425		
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	162,325	35,325	93,020	33,980
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	425,360	104,416	193,284	127,660
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	36,445	10,629	16,010	9,806
10 Payroll taxes	41,995	10,092	20,499	11,404
11 Fees for services (non-employees):				
a Management	783,720		783,720	
b Legal	4,595		4,595	
c Accounting	9,650		9,650	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees	113,234		113,234	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	8,562		8,448	114
12 Advertising and promotion	49,319	3,515	3,515	42,289
13 Office expenses	21,641	7,495	9,515	4,631
14 Information technology	43,587	8,598	28,764	6,225
15 Royalties				
16 Occupancy	46,923		46,923	
17 Travel	10,058	2,487	5,093	2,478
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	19,892	5,764	9,503	4,625
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	58,491	14,463	29,616	14,412
23 Insurance	1,422		1,422	
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 Program Expenses	40,653	40,653		
b Development Expenses	35,918			35,918
c Memberships/Subscriptions	19,801		19,801	
d Miscellaneous	2,005		2,005	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	4,513,115	2,820,956	1,398,617	293,542
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	24,067	1	130,560
	2 Savings and temporary cash investments	717,447	2	1,380,442
	3 Pledges and grants receivable, net	300,581	3	240,389
	4 Accounts receivable, net	1,146	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	24,522	9	29,827
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,118,232		
	b Less: accumulated depreciation	10b 693,584	480,005	10c 424,648
	11 Investments—publicly traded securities	49,283,058	11	51,561,728
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,348,556	15	3,585,893
16 Total assets. Add lines 1 through 15 (must equal line 34)	54,179,382	16	57,353,487	
Liabilities	17 Accounts payable and accrued expenses	103,532	17	74,323
	18 Grants payable	738,069	18	831,620
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,186,747	25	2,190,188
	26 Total liabilities. Add lines 17 through 25	3,028,348	26	3,096,131
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.			
	27 Unrestricted net assets	47,566,761	27	50,265,238
	28 Temporarily restricted net assets	3,584,273	28	3,992,118
	29 Permanently restricted net assets		29	
	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	51,151,034	33	54,257,356
	34 Total liabilities and net assets/fund balances	54,179,382	34	57,353,487

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	6,765,837
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,513,115
3	Revenue less expenses. Subtract line 2 from line 1	3	2,252,722
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	51,151,034
5	Net unrealized gains (losses) on investments	5	630,544
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	223,056
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	54,257,356

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

1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant? _____

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☒ Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. _____

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

Form **990** (2017)

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			
(20) Christine Sands	0.50									
Board Member	0.00	X						0	0	0
(21) Steve Snyder	0.50									
Treasurer	0.00	X		X				0	0	0
(22) John Warren	0.30									
Board Member	0.00	X						0	0	0
(23) Kay Young	0.50									
Board Member	0.00	X						0	0	0
(24) Suzanne Light	41.64									
Executive Director	0.75			X				150,267	0	5,241
1b Sub-total								150,267		5,241
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

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

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

	Yes	No
3		
4		
5		

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

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.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2017**Open to Public
Inspection**Name of the organization **Kosciusko County Community
Foundation, Inc.**Employer identification number
35-6086777**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 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ 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.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- 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 1–10 above (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						

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

Schedule A (Form 990 or 990-EZ) 2017

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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,163,297	4,323,794	5,076,499	2,484,585	3,849,074	17,897,249
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	2,163,297	4,323,794	5,076,499	2,484,585	3,849,074	17,897,249
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)						2,616,090
6 Public support. Subtract line 5 from line 4.						15,281,159

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	2,163,297	4,323,794	5,076,499	2,484,585	3,849,074	17,897,249
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,517,812	1,278,364	1,160,937	977,573	1,192,308	6,126,994
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						24,024,243
12 Gross receipts from related activities, etc. (see instructions)					12	792,055

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	63.61%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	59.82%
16a 33 1/3% support test—2017. 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—2016. 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—2017. 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—2016. 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 10 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ☐

b 33 1/3% support tests—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d 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 12a or 12b 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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) 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 section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
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 or 990-EZ).		
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 9a) 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 9a) 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 section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b 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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) 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 (explain in Part VI). 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 ☐ 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 2017 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-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017:			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Part VI

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

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

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017Open to Public
Inspection

Name of the organization

**Kosciusko County Community
Foundation, Inc.**

Employer identification number

35-6086777**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	69	1
2 Aggregate value of contributions to (during year)	1,435,243	
3 Aggregate value of grants from (during year)	946,573	456
4 Aggregate value at end of year	8,982,325	11,861

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☒ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☒ Yes ☐ No

Part II Conservation Easements.

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

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

<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 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$

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

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

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

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

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

Schedule D (Form 990) 2017

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

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

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

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

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

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, 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 on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on 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	42,898,718	39,746,437	39,041,083	38,583,747	34,270,574
b Contributions	2,114,709	947,600	3,556,083	3,457,048	541,081
c Net investment earnings, gains, and losses	2,453,816	4,576,670	-687,289	-989,685	5,578,027
d Grants or scholarships	1,588,006	1,625,092	1,444,828	1,314,394	1,126,447
e Other expenditures for facilities and programs	30,910	31,193	35,126	22,668	26,891
f Administrative expenses	777,479	715,704	683,486	672,965	652,597
g End of year balance	45,070,848	42,898,718	39,746,437	39,041,083	38,583,747

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

a Board designated or quasi-endowment **100.00** %

b Permanent endowment ☐ %

c Temporarily restricted endowment ☐ %

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

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

(i) unrelated organizations

(ii) related organizations

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

b If "Yes" on line 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" on 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		15,000		15,000
b Buildings		854,454	504,919	349,535
c Leasehold improvements				
d Equipment		248,778	188,665	60,113
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				424,648

Part VII Investments—Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(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" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(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" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Charitable Remainder Trust	3,509,802
(2) Cash Surrender Value of Life Ins	63,338
(3) Interest and Dividends Receivable	12,753
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ **3,585,893****Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Agency Endowments	2,181,847
(3) Annuity Reserves	8,341
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ **2,190,188**2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

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

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

1	Total revenue, gains, and other support per audited financial statements	1	7,525,615
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	630,544
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	278,858
e	Add lines 2a through 2d	2e	909,402
3	Subtract line 2e from line 1	3	6,616,213
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	149,624
c	Add lines 4a and 4b	4c	149,624
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	6,765,837

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

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

1	Total expenses and losses per audited financial statements	1	4,419,293
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	4,419,293
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	93,822
c	Add lines 4a and 4b	4c	93,822
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	4,513,115

Part XIII Supplemental Information.

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

Part V, Line 4 - Intended Uses for Endowment Funds

The Community Foundation's endowment funds are intended to award grants for charitable, educational or scientific projects and purposes. Permanent endowment funds are intended to award charitable grants in perpetuity.

Part X - FIN 48 Footnote

The Foundation recognizes a tax benefit only if it is more likely than not the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized will be the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the more-likely-than-not test, no tax benefit will be recorded. The Foundation has examined

Part XIII Supplemental Information (continued)

this issue and has determined there are no material contingent tax liabilities.

The Foundation's federal and state exempt organization tax returns for 2014, 2015, and 2016 are subject to examination by the Internal Revenue Service and the Indiana Department of Revenue. Returns are generally subject to examination for three years after they are filed.

Part XI, Line 2d - Revenue Amounts Included in Financials - Other

Annuity Payments/Split Interest Change	\$	278,858
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Part XI, Line 4b - Revenue Amounts Included on Return - Other

Agency Fund Revenues	\$	149,624
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Part XII, Line 4b - Expense Amounts Included on Return - Other

Agency Fund Expenses	\$	93,822
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Part XIII - Supplemental Financial Information

Schedule D, Part V, Line 1g - The Community Foundation has variance authority on all of its funds. Following SFAS117 classifications, the Community Foundation has recorded the majority of our assets as unrestricted. Only pledges receivable and Charitable Remainder Trusts are not unrestricted and therefore are classified as temporarily restricted net assets instead. Even though most of the Community Foundation's assets are classified as unrestricted, the majority of Community Foundation funds are held in permanent endowment funds and are maintained to provide a permanent source of grant revenue for our community.

**SCHEDULE I
(Form 990)**

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization

**Kosciusko County Community
Foundation, Inc.**

Employer identification number

35-6086777

OMB No. 1545-0047

2017Open 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
Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

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)	2nd Mile Missions, Inc. PO Box 733 Winona Lake IN 46590	47-2289755	501c3	61,070				General support
(2)	A.C.T.S. Allowing Christ To Shine PO Box 841 Warsaw IN 46581	80-0652537	501c3	6,000				General support
(3)	Agaitas 1945 Pheasant Ridge Dr Warsaw IN 46580	81-2530821	501c3	13,850				General support
(4)	Akron Church of God PO Box 66 Akron IN 46910-0066	35-0886821	501c3	50,000				Wee Care Day Care
(5)	All Things New, Inc. PO Box 367 Winona Lake IN 46590	46-4827659	501c3	17,355				Security/General sup
(6)	Ancilla Domini College PO Box 1 Donaldson IN 46513-0001	35-6071917	501c3	5,500				Scholarship support
(7)	Animal Welfare League PO Box 1906 Warsaw IN 46581-1906	35-1782336	501c3	22,243				General support
(8)	Anthony Wayne Area Council, Inc. Bo 8315 W Jefferson Blvd Ft. Wayne IN 46804-8320	35-0876343	501c3	7,576				Kosciusko Co support
(9)	Atwood Aldersgate United Methodist PO Box 93 Atwood IN 46502	35-1559017	501c3	7,294				General support

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

▶ 95

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

▶ 1

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

Schedule I (Form 990) (2017)

DAA

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

OMB No. 1545-0047

2017**Open to Public
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(1)	Baker Youth Club 1401 E Smith St Warsaw IN 46580	35-0888006	501c3	62,603				Afterschool/gen. sup.
(2)	Lawrence D. Bell Aircraft Museum, I PO Box 411 Mentone IN 46539	51-0145792	501c3	6,126				General support
(3)	Big Brothers Big Sisters of Northea 1005 W Rudisill Blvd Ste A101 Fort Wayne IN 46807	35-1271943	501c3	8,465				Mentoring support
(4)	Boomerang Backpacks, Inc. 4616 E Dupont Rd Ste C Fort Wayne IN 46825	80-0570852	501c3	15,307				Kosciusko Co support
(5)	Otis R. Bowen Center for Human Serv PO Box 497 Warsaw IN 46581-0497	35-1057889	501c3	13,400				Program support
(6)	Brightpoint PO Box 10570 Fort Wayne IN 46853-0570	35-1111819	501c3	6,000				Program support
(7)	C.E. National PO Box 365 Winona Lake IN 46590	35-1126967	501c3	5,500				Urban Hope support
(8)	Campus Crusade for Christ PO Box 628222 Orlando FL 32862-8222	95-6006173	501c3	25,000				Jesus Film Project
(9)	Cancer Services of Northeast Indian 6316 Mutual Dr Fort Wayne IN 46825	35-0965609	501c3	7,500				Program support

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Schedule I (Form 990) (2017)

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**SCHEDULE I
(Form 990)**

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
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Department of the Treasury
Internal Revenue Service

Name of the organization

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Part I General Information on Grants and Assistance

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(1)	Cardinal Services, Inc. of Indiana 504 N Bay Dr Warsaw IN 46580	35-6005615	501c3	5,374				General support
(2)	CASA of Kosciusko County, Inc. 121 N Lake St Warsaw IN 46580-2783	35-1944123	501c3	11,748				General support
(3)	Child and Parent Services 1000 W Hively Ave Elkhart IN 46517	35-0888765	501c3	8,500				General support
(4)	Children's Hope House 7922 W Jefferson Blvd Fort Wayne IN 46804	35-2032408	501c3	7,500				Kosciusko Co support
(5)	Church of Christ Etna Green PO Box 177 Etna Green IN 46524	35-1536505	501c3	9,000				General support
(6)	City of Warsaw/Warsaw-Wayne Fire 2204 E Center St Warsaw IN 46580	35-6001227	GOV	19,628				Capital support
(7)	Combined Community Services 1195 Mariners Dr Warsaw IN 46582	35-1615506	501c3	6,735				General support
(8)	Diocese of Fort Wayne-South Bend, PO Box 390 Fort Wayne IN 46801-0390	35-0876373	501c3	6,500				Bishop's Appeal
(9)	Ethnos360 Inc. 312 W First St Sanford FL 32771-1231	39-6024926	501c3	25,000				General support

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Schedule I (Form 990) (2017)

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**Grants and Other Assistance to Organizations,
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Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
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(1)	Etna Green United Methodist Church PO Box 161 Etna Green IN 46524	35-1582803	501c3	7,294				General support
(2)	Feed My Starving Children 401 93rd Ave NW Coon Rapids MN 55433	41-1601449	501c3	30,000				General support
(3)	Fellowship Missions PO Box 382 Winona Lake IN 46590	27-2518264	501c3	55,754				General support
(4)	First United Methodist Church of Wa 179 S Indiana St Warsaw IN 46580-2805	35-0876369	501c3	7,726				Youth group/Gen. sup
(5)	Food Bank of Northern Indiana PO Box 11365 South Bend IN 46601-1365	35-1898055	501c3	6,000				Senior nutrition
(6)	Global Disciples 315 W James St Ste 202 Lancaster PA 17603	23-2854114	501c3	30,000				General support
(7)	Grace College and Seminary 200 Seminary Dr Winona Lake IN 46590	35-0868095	501c3	51,060				General support
(8)	Grace Village Health Care Facility 337 Grace Village Dr Winona Lake IN 46590	35-1447417	501c3	7,360				General support
(9)	Headwaters Ministry Inc. PO Box 756 Winona Lake IN 46590	27-0787469	501c3	13,500				General support

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Schedule I (Form 990) (2017)

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Internal Revenue Service**Grants and Other Assistance to Organizations,
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Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
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(1)	Heartline Pregnancy Center, Inc. 1515 Provident Dr Ste 180 Warsaw IN 46580-3294	35-1620996	501c3	7,080				General support
(2)	Hoosiers Feeding the Hungry Inc. 4490A State Road 327 Garrett IN 46738	45-2402892	501c3	10,700				Kosciusko Co support
(3)	Housing Opportunities of Warsaw, PO Box 387 Milford IN 46542	35-2024026	501c3	10,400				General support
(4)	Humanity and Hope United Foundation PO Box 1594 Warsaw IN 46581-1594	27-4084348	501c3	14,500				General support
(5)	Impact Middle East PO Box 2246 Dover OH 44622	26-4657639	501c3	6,000				Feeding refugees
(6)	Joe's Kids 902 Provident Dr Ste C Warsaw IN 46580	46-4095781	501c3	28,124				General support
(7)	Junior Achievement-Warsaw&Tippecano 3295 N Greenfield Ct Warsaw IN 46582	35-0922731	501c3	5,651				General support
(8)	KCV Cycling Club Inc. PO Box 325 Winona Lake IN 46590	26-1198633	501c3	8,700				Bicycle Rodeo
(9)	Kosciusko Chamber of Commerce 523 S Buffalo St Warsaw IN 46580	35-0781014	501c6	38,500				Child Care Coalition

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Schedule I (Form 990) (2017)

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(1)	Kosciusko County YMCA 1305 Mariners Dr Warsaw IN 46582	35-1068182	501c3	21,444				Cap campgn/gen. sup.
(2)	Kosciusko County Chapter-American R 220 W Colfax Ave Ste 510 South Bend IN 46601	53-0196605	501c3	7,434				Relief support
(3)	Kosciusko County Council on Aging & 800 N Park Ave Warsaw IN 46580	35-1451472	501c3	13,807				Senior services
(4)	Kosciusko County Shelter for Abuse, PO Box 12 Warsaw IN 46581-0012	35-1656375	501c3	5,325				General support
(5)	Kosciusko Home Care and Hospice, 1515 Provident Dr Ste 250 Warsaw IN 46580-3287	35-2074505	501c3	43,771				Help Center/gen.sup.
(6)	Kosciusko Literacy Services, Inc. 201 N Union St Warsaw IN 46580-2724	35-1900716	501c3	19,765				Book read/gen. sup.
(7)	Lake City Skiers 2455 Hidden Lake Dr Warsaw IN 46580	35-1784298	501c3	5,350				Capital needs
(8)	Lakeland Child Evangelism Ministrie PO Box 612 Winona Lake IN 46590	35-1142326	501c3	12,050				General support
(9)	Lakeland Christian Academy 1093 S 250 E Winona Lake IN 46590-5763	35-1327583	501c3	23,569				General support

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(1) Lakeland Youth Center PO Box 201 Syracuse IN 46567	35-1098400	501c3	6,136					Schps./General sup.
(2) Leesburg United Methodist Church PO Box 175 Leesburg IN 46538	35-1356575	501c3	6,921					General support
(3) Leesburg Volunteer Fire Dept. 6396 N Old State Road 15 Leesburg IN 46538-9044	90-0104314	501c3	10,702					General support
(4) LeSEA Global Feed The Hungry 530 E Ireland Rd South Bend IN 46614	32-0053249	501c3	10,000					General support
(5) Little Lambs Preschool/Daycare Mini PO Box 176 Syracuse IN 46567	26-3032872	501c3	10,500					Tuition assistance
(6) The Magical Meadows, Inc. 3386 E 525 N Warsaw IN 46582	26-1154624	501c3	5,549					Capital needs
(7) Mentone Youth League PO Box 233 Mentone IN 46539	35-1991999	501c3	7,500					Capital needs
(8) Milestones Early Education Center PO Box 316 North Webster IN 46555	35-1677017	501c3	17,500					Emergency assistance
(9) C.O. Mollenhour Conservation Camp PO Box 1366 Warsaw IN 46580	35-6043416	501c3	5,243					General support

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(1)	Oakwood Foundation, Inc. 702 E Lake View Rd Ste100 Syracuse IN 46567	35-1893123	501c3	60,727				Program support
(2)	Our Father's House 2114 E Winona Ave Warsaw IN 46580	35-2029493	501c3	10,300				General support
(3)	Real Services of Kosciusko County 1151 S Michigan St South Bend IN 46601	35-1157606	501c3	10,000				General support
(4)	Riley Children's Foundation 30 S Meridian Ste 200 Indianapolis IN 46204-3509	35-0868147	501c3	42,653				General support
(5)	The Rose Home North PO Box 571 Syracuse IN 46567	26-0833406	501c3	5,400				Kosciusko Co support
(6)	Sacred Heart Catholic Church 125 N Harrison St Warsaw IN 46580	35-0876373	501c3	16,367				General support
(7)	Sacred Heart Catholic Elementary Sc 135 N Harrison St Warsaw IN 46580-3728	35-0876373	501c3	17,133				General support
(8)	Saint Anne's Church 424 W Market St Warsaw IN 46580	35-1323902	501c3	12,731				General support
(9)	The Salvation Army PO Box 1257 Warsaw IN 46581-1257	22-2406433	501c3	11,130				Kosciusko Co support

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(1)	SIGN Fracture Care International 451 Hills St, Ste B Richland WA 99354	91-1952283	501c3	10,000				New SIGN Programs
(2)	St. Jude Children's Research Hospital 501 St Jude Pl Memphis TN 38105	62-0646012	501c3	6,421				General support
(3)	Syracuse Food Pantry PO Box 683 Syracuse IN 46567	20-1100268	501c3	5,500				General support
(4)	Syracuse-Wawasee Park Foundation 1013 N Long Dr Syracuse IN 46567	35-1910250	501c3	15,000				Conklin Bay Trail
(5)	Tippecanoe Valley School Corporation 8343 S State Road 19 Akron IN 46910-9359	35-1072268	GOV	25,200				Capital & Prog. sup.
(6)	Town of Leesburg PO Box 372 Leesburg IN 46538-0372	35-6001087	GOV	10,702				Clover Park
(7)	Treasurer of Kosciusko County 100 W Center St Warsaw IN 46580	35-6000166	GOV	12,743				Communication system
(8)	Turning Point Inc. 225 N Main St North Webster IN 46555	35-2486061	501c3	16,610				Counseling services
(9)	United Way of Kosciusko County, Inc PO Box 923 Warsaw IN 46581-0923	35-1044331	501c3	9,986				General support

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(1)	Wagon Wheel Center for the Arts, Inc. 2515 E Center St Warsaw IN 46581-0804	26-3885020	501c3	23,682				Concert support
(2)	Warsaw Christian School 909 S Buffalo St Warsaw IN 46580-4713	35-1043361	501c3	18,120				General support
(3)	Warsaw Community Church 103 Enterprise Dr Warsaw IN 46580	35-1909524	501c3	75,750				General support
(4)	Warsaw Community High School 1 Tiger Ln Warsaw IN 46580	35-6002915	GOV	6,220				PAC Concert/Gen. sup.
(5)	Warsaw Community School Corporation PO Box 288 Warsaw IN 46581	35-6002915	GOV	31,435				Program support
(6)	Warsaw Parks & Recreation Dept. 102 S Buffalo St Warsaw IN 46580	35-6001227	GOV	26,507				Capital & Concerts
(7)	The Watershed Foundation PO Box 55 North Webster IN 46555-0055	35-2020845	501c3	9,582				Shoreline initiative
(8)	Wawasee Area Conservancy Foundation PO Box 548 Syracuse IN 46567	35-1832807	501c3	12,703				General support
(9)	Wawasee High School 1 Warrior Path Syracuse IN 46567-9170	35-1073192	GOV	5,457				Program support

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Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017**Open to Public
Inspection**

Name of the organization

**Kosciusko County Community
Foundation, Inc.**

Employer identification number

35-6086777**Part I General Information on Grants and Assistance****1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?☐ Yes ☐ No**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.**

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 noncash assistance	(h) Purpose of grant or assistance
(1)	Winona Lake Free Methodist Church 902 College Ave Winona Lake IN 46590	35-1180941	501c3	12,136				Capital & Gen. sup.
(2)	Winona Lake Grace Brethren Church 1200 Kings Hwy Winona Lake IN 46590	35-1319207	501c3	16,500				General support
(3)	WNIT 34 Michiana Public Television PO Box 7034 South Bend IN 46634	35-1155594	501c3	10,000				Education Counts
(4)	World Compassion Network, Inc. PO Box 1152 Warsaw IN 46581-1152	35-2157111	501c3	12,275				General support
(5)	Wycliffe Bible Translators PO Box 628200 Orlando FL 32862-9138	95-1831097	501c3	25,000				General support
(6)	Young Tigers Football, Inc. PO Box 1362 Warsaw IN 46581	35-2078649	501c3	6,939				Capital needs
(7)								
(8)								
(9)								

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

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

Schedule I (Form 990) (2017)

DAA

Schedule I (Form 990) (2017) **Kosciusko County Community 35-6086777****Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Educational Scholarships	211	549,223			
2 Utility/Phone Assistance	11	2,982			
3 Housing/Shelter Assist.	15	7,896			
4 Medical Expenses Assist.	552	112,375			
5 Transportation Assistance	1080	46,868			
6 Other Expenses Med. Cond.	36	13,440			
7 Dental Exp. Assistance	16	3,852			
Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.					

See Schedule I Supplemental Information Worksheet

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Educate/Health/Human Svcs 49		7,789			
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.					

SCHEDULE I (Form 990)	Supplemental Information		2017
For calendar year 2017, or tax year beginning 07/01/17 , and ending 06/30/18			Employer identification number 35-6086777
Name of the organization Kosciusko County Community Foundation, Inc.			

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

Depending on the type of fund from which a grant is made, the Community Foundation implements one of the following grant monitoring processes: 1) The grantee acknowledges by depositing the grant check that they agree to use the funds for the purpose for which they were granted. The Community Foundation reserves the right to ask for a refund of funds if the grantee misuses the funds. 2) The grantee does not receive approved funds until they can show proof of expenditure, receipts must be submitted within 30 days. Additionally, the grantee is required to submit a final report to the Community Foundation (usually within one year of the grant approval date) outlining how the funds were used.

Part IV - Additional Information

Part III, Lines 2-7: Assistance provided to financially distressed individuals with serious medical conditions.

Part III, Line 8: Assistance provided to children.

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

Name of the organization

Compensation InformationFor certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017Open to Public
Inspection**Kosciusko County Community
Foundation, Inc.**

Employer identification number

35-6086777**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.☐ First-class or charter travel☐ Travel for companions☐ Tax indemnification and gross-up payments☐ Discretionary spending account☐ Housing allowance or residence for personal use☐ Payments for business use of personal residence☐ Health or social club dues or initiation fees☐ Personal services (such as, maid, chauffeur, chef)**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.☒ Compensation committee☐ Independent compensation consultant☒ Form 990 of other organizations☐ Written employment contract☒ Compensation survey or study☒ Approval by the board or compensation committee**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:**a** Receive a severance payment or change-of-control payment?**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:**a** The organization?**b** Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:**a** The organization?**b** Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2017

Schedule J (Form 990) 2017 **Kosciusko County Community 35-6086777****Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Suzanne Light Executive Director	(i) 150,267 (ii) 0	0	0	5,241 0	0 0	155,508 0	0 0
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

35-6086777

Schedule J (Form 990) 2017 **Kosciusko County Community**

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Area with horizontal dotted lines for supplemental information.

**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.
 ▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017**Open To Public
Inspection****Kosciusko County Community
Foundation, Inc.**

Employer identification number

35-6086777**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	16	912,448	Avg high/low date of gift
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 ▶ (Grain)	X	1	3,303	Market Price
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 0

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 isn't required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

31	X	
----	----------	--

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

32a		X
-----	--	----------

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

Part II

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

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017**Open to Public
Inspection**Name of the organization **Kosciusko County Community
Foundation, Inc.**

Employer identification number

35-6086777**Form 990 - Organization's Mission**

The mission of the Community Foundation: By bringing caring people and charitable endeavors together, we make donor dreams shine for the good of our community. We do this by: 1) Serving as the vehicle for donors' charitable dreams, 2) Awarding grants to charitable projects and organizations, 3) Addressing community needs as a catalyst and convener.

Form 990, Part VI, Line 1a - Authority Delegated to Committee Explanation
Description of delegation of authority to Executive Committee: Bylaws of the Community Foundation as amended November 10, 2014 state the following:

Section 4.01. The Executive Committee of the Board of Directors shall consist of the President, Vice President, Secretary and Treasurer of the Board of Directors, the Executive Director of the Foundation, and the Chairs of the public relations, finance and investment, grant and scholarship, donor relations, and governance committees (all members of the Board of Directors).

Section 4.02. Powers of the Executive Committee.

During the intervals between meetings of the Board of Directors, and subject to such limitations as may be required by law or by resolution of the Board of Directors, the Executive Committee shall have and may exercise all of the authority of the Board of Directors, except that the Executive Committee shall not have the authority to amend the By-Laws.

Name of the organization

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Kosciusko County Community

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

Upon completion of the Form 990, an electronic version of the return is distributed to all Board Members at least three days before the second Monday of November. At the November Board Meeting, which takes place on the second Monday, the Board Treasurer presents the Form 990 for acceptance. The Board votes to accept or not accept the Form 990 as presented. If accepted, the Form 990 is then submitted to the IRS. If not accepted, the Form 990 will be revised until accepted by the Board of Directors.

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

The Community Foundation requires a signed conflict of interest disclosure form from all board members and from any committee member who is in a position to recommend grant distributions. Disclosure forms are renewed and re-signed annually or each time they (board members) serve on a grant or scholarship committee. The Executive Director collects and reviews the disclosure forms as they are returned and makes sure that all who are required to complete a disclosure form have done so. When an individual reports an actual, potential, or perceived conflict of interest, the Community Foundation follows the procedures outlined in its policy for disclosure of conflicts to the applicable body of decision-makers and recusal of individual(s) with conflicts from the decision-making process.

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

15a) The following process was undertaken in fiscal year 2016/2017, with respect to compensation paid to the Executive Director in fiscal year 2017/2018. The Board President and the Executive Director complete a

Name of the organization	Employer identification number
Kosciusko County Community	35-6086777

formal review instrument independently and then review results. The Board President meets with the Executive Committee; the Executive Director does not attend. The Executive Committee reviews the Executive Director's performance in the areas of Board Relations; Staff Planning and Supervision; Grants and Program Management; and Public Relations and Resource Development. The Executive Committee then determines continued employment, the strengths and possible areas of improvement and compensation. This information is then shared with the Executive Director.

In preparation for the Executive Director evaluation, the Community Foundation President (as chair of the Executive Committee) is provided a compilation of the Council on Foundations' nationwide salary information. The President is also provided with community foundation salary information for the state of Indiana and also for the Northeast Region of Indiana. Minutes of the Executive Committee's compensation deliberations and decisions are prepared no later than the next meeting of the Executive Committee, or sixty days after the date of the meeting at which the compensation is approved, whichever is later. Line 15b) N/A-the Community Foundation has no "other officers or key employees" to report on.

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

The Community Foundation makes its governing documents available for public review in our Public Review File. This file is kept in a binder in a public area of the Community Foundation offices, and is available for inspection upon request. The file contains Form 1023, Articles of Incorporation, By-laws, IRS determination letter, State Sales Tax Exemption Certificate, Resolutions, a list of board and staff members, IRS Form 990's from the most recent 5 years, policies (such as our policy on donations,

Name of the organization

Kosciusko County Community

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35-6086777

investment policy, conflict of interest policy, whistleblower policy, etc.), copies of our grant and scholarship applications, our most recent audited financial statements and sample fund agreements.

Form 990, Part VII - Additional Information

Section A, Line 1a - Column (B) -

Estimate of the average hours per week for a related organization: Suzanne Light served .75 volunteer hours per week on the board of directors for Orthopedics Capital Foundation, Inc., a related organization and supporting organization of the Kosciusko County Community Foundation.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Annuity Payments/Split Interest Change	\$	278,858
Agency Fund Revenues	\$	-149,624
Agency Fund Expenses	\$	93,822
Total	\$	223,056

**SCHEDULE R
(Form 990)****Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization
**Kosciusko County Community
Foundation, Inc.**

Employer identification number

35-6086777

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)						
(2)						
(3)						
(4)						
(5)						

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

Part II	one or more related tax-exempt organizations during the tax year							
	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
							Yes	No
(1)	Orthopedics Capital Foundation, Inc 102 E Market St Warsaw IN 46580 27-1038452	Charity/Ed	IN	501c3	12a	Kosciusko	X	
(2)								
(3)								
(4)								
(5)								

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

Schedule R (Form 990) 2017

35-6086777

Page 2

Schedule R (Form 990) 2017 Kosciusko County Community

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(1) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(1) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

Schedule R (Form 990) 2017

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

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

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

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		<input checked="" type="checkbox"/>
b Gift, grant, or capital contribution to related organization(s)		<input checked="" type="checkbox"/>
c Gift, grant, or capital contribution from related organization(s)		<input checked="" type="checkbox"/>
d Loans or loan guarantees to or for related organization(s)		<input checked="" type="checkbox"/>
e Loans or loan guarantees by related organization(s)		<input checked="" type="checkbox"/>
f Dividends from related organization(s)		<input checked="" type="checkbox"/>
g Sale of assets to related organization(s)		<input checked="" type="checkbox"/>
h Purchase of assets from related organization(s)		<input checked="" type="checkbox"/>
i Exchange of assets with related organization(s)		<input checked="" type="checkbox"/>
j Lease of facilities, equipment, or other assets to related organization(s)		<input checked="" type="checkbox"/>
k Lease of facilities, equipment, or other assets from related organization(s)		<input checked="" type="checkbox"/>
l Performance of services or membership or fundraising solicitations for related organization(s)		<input checked="" type="checkbox"/>
m Performance of services or membership or fundraising solicitations by related organization(s)		<input checked="" type="checkbox"/>
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		<input checked="" type="checkbox"/>
o Sharing of paid employees with related organization(s)		<input checked="" type="checkbox"/>
p Reimbursement paid to related organization(s) for expenses		<input checked="" type="checkbox"/>
q Reimbursement paid by related organization(s) for expenses		<input checked="" type="checkbox"/>
r Other transfer of cash or property to related organization(s)		<input checked="" type="checkbox"/>
s Other transfer of cash or property from related organization(s)		<input checked="" type="checkbox"/>

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

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

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

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

	(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
					Yes	No			Yes	No		Yes	No	
(1)														
(2)														
(3)														
(4)														
(5)														
(6)														
(7)														
(8)														
(9)														
(10)														
(11)														

Part VII **Supplemental Information.**

Provide additional information for responses to questions on Schedule R. See Instructions.

Area for supplemental information with horizontal lines.