

Form

990**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

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service**A** For the 2020 calendar year, or tax year beginning **07/01/20**, and ending **06/30/21****B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Final return/terminated☐ Amended return☐ Application pending**C** Name of organization**Kosciusko County Community Foundation, Inc.**

Doing business as

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****D** Employer identification number**35-6086777****E** Telephone number**574-267-1901****G** Gross receipts \$ **19,448,803****F** Name and address of principal officer:**Stephanie M. Overbey****102 E Market St****Warsaw****IN 46580****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status:☒ 501(c)(3)☐ 501(c) ()

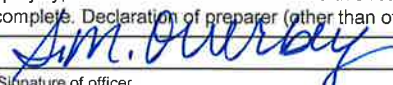
(insert no.)

☐ 4947(a)(1) or☐ 527**J** Website: **www.kcfoundation.org****H(c)** Group exemption number**K** Form of organization:☒ Corporation☐ Trust☐ Association☐ 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 \$6.3 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	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	10
	6 Total number of volunteers (estimate if necessary)	6	270
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	3,305,208	7,906,051
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	826,685	989,965
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,437,808	2,045,756
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,326	0
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6,577,027	10,941,772
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	3,301,345	6,321,120
	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)	703,302	613,542
	b Total fundraising expenses (Part IX, column (D), line 25)	0	0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	489,036	1,448,789
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,448,789	1,485,056
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	5,453,436	8,419,718
	20 Total assets (Part X, line 16)	1,123,591	2,522,054
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	58,932,316	79,341,121

Part II Signature Block

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

Sign Here		Signature of officer	Date
	Stephanie M. Overbey	CEO	1/15/22
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Patrick W. Burkey	Patrick W. Burkey	01/12/22
	Firm's name	Firm's EIN	Check <input type="checkbox"/> if self-employed
	Estep Burkey Simmons, LLC	04-3587095	PTIN P00444925
	Firm's address	Phone no.	
	PO Box 42	765-284-7554	
	Muncie, IN 47308-0042		

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2020)

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 \$ **5,907,169** including grants of \$ **5,430,771**) (Revenue \$ **641,885**)
Grantmaking - Awarded nearly 780 grants totaling over \$5.4 million to nonprofits and charitable projects in the areas of human services (48%), faith based/religion (26%), education (7%), civic (6%), health (5%), arts & culture (3%), recreation (3%), and environmental projects (2%).

4b (Code:) (Expenses \$ **765,343** including grants of \$ **676,300**) (Revenue \$ **311,190**)
Scholarships - Awarded educational scholarships to students pursuing college, university or trade school education (\$676,300 to 198 area students).

4c (Code:) (Expenses \$ **239,645** including grants of \$ **214,049**) (Revenue \$ **36,890**)
Good Samaritan - Benevolent assistance to 421 area residents experiencing financial crisis due to a medical condition (\$214,048 in 1,287 awards).

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

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

4e Total program service expenses **6,912,157**

Part IV Checklist of Required Schedules

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

Form 990 (2020) **Kosciusko County Community**
Part IV Checklist of Required Schedules (continued)

35-6086777

Page 4

	Yes	No
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 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) 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, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? 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 V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	21	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	10
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	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 on 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	19	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 on Schedule O.		19		
b Enter the number of voting members included on line 1a, above, who are independent	1b	19		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6 Did the organization have members or stockholders?		6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?		8a	X	
b Each committee with authority to act on behalf of the governing body?		8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		9		X

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

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

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 (1024 or 1024-A, 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 on Schedule O)

19 Describe on 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 ►

Stephanie M. Overbey**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. See instructions for the order in which to list the persons above.

☐ 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) Kevin Deardorff President	1.00 0.00	X		X				0	0	0
(2) Josh Gordon Vice President	0.50 0.00	X		X				0	0	0
(3) Jefferson Hankins Treasurer	0.50 0.00	X		X				0	0	0
(4) Scott Reust Secretary	0.50 0.00	X		X				0	0	0
(5) Ronald Baumgartner Board Member	0.30 0.00	X						0	0	0
(6) Lisa Frazetta-Manning Finance Chair	0.60 0.00	X						0	0	0
(7) Jennifer Hollar Board Member	0.90 0.00	X						0	0	0
(8) Paula Kaiser Board Member	0.30 0.00	X						0	0	0
(9) Dana Krull Board Member	0.20 0.00	X						0	0	0
(10) Bill Katip Board Member	0.20 0.00	X						0	0	0
(11) Katie Lechlitter Board Member	0.40 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) Sally Mahnken	0.90									
Board Member	0.00	X						0	0	0
(13) Marlene Mulero-Betances	0.40									
Board Member	0.00	X						0	0	0
(14) Jon Roberts	0.30									
Board Member	0.00	X						0	0	0
(15) Christine Sands	0.60									
Board Member	0.00	X						0	0	0
(16) John Warren	0.40									
Board Member	0.00	X						0	0	0
(17) Jane Wear	0.50									
Board Member	0.00	X						0	0	0
(18) Steve Yeager	0.80									
Board Member	0.00	X						0	0	0
(19) Kay Young	0.60									
Board Member	0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A								127,274		7,368
d Total (add lines 1b and 1c)								127,274		7,368

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, 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	122,742			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	7,783,309			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 1,368,302			
	h	Total. Add lines 1a-1f		7,906,051			
Program Service Revenue	2a	Administrative Fees	Business Code	561000	989,965	989,965	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		989,965			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,203,422		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6a		Gross rents	(i) Real				
b		Less: rental expenses	(ii) Personal				
c		Rental inc. or (loss)					
d		Net rental income or (loss)					
7a		Gross amount from sales of assets other than inventory	(i) Securities	9,349,365			
b		Less: cost or other basis and sales exps.	(ii) Other				
c		Gain or (loss)		842,334			
d		Net gain or (loss)		842,334			842,334
8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
b		Less: direct expenses					
c		Net income or (loss) from fundraising events					
9a	Gross income from gaming activities. See Part IV, line 19						
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a		Business Code				
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
	12	Total revenue. See instructions		10,941,772	989,965	0	2,045,756

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	5,424,566	5,424,566		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	896,554	896,554		
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	140,279	42,722	63,944	33,613
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	393,984	114,146	180,011	99,827
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	34,741	8,643	16,394	9,704
10 Payroll taxes	44,538	15,599	19,696	9,243
11 Fees for services (nonemployees):				
a Management	989,965	315,264	427,938	246,763
b Legal	8,690		8,690	
c Accounting	17,450		17,450	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	143,462		143,462	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	5,423		5,423	
12 Advertising and promotion	43,697	3,464	3,464	36,769
13 Office expenses	15,203	4,842	6,572	3,789
14 Information technology	50,613	15,951	27,507	7,155
15 Royalties				
16 Occupancy	34,943	1,368	31,538	2,037
17 Travel	2,896	922	1,252	722
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	10,716	3,412	4,633	2,671
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	52,548	16,734	22,716	13,098
23 Insurance	10,218		10,218	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Program Expenses	43,948	43,948		
b Development Expenses	27,351	4,022		23,329
c Memberships/Subscriptions	21,429		21,429	
d Miscellaneous	6,504		6,188	316
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	8,419,718	6,912,157	1,018,525	489,036
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	72,349	1	49,034
	2 Savings and temporary cash investments	883,619	2	1,359,249
	3 Pledges and grants receivable, net	406,940	3	586,637
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	32,510	9	25,525
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,143,096		
	b Less: accumulated depreciation	10b 847,744	10c 346,846	295,352
	11 Investments—publicly traded securities	53,844,215	11	73,029,162
	12 Investments—other securities. See Part IV, line 11	184,055	12	381,584
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,161,782	15	3,614,578
16 Total assets. Add lines 1 through 15 (must equal line 33)	58,932,316	16	79,341,121	
Liabilities	17 Accounts payable and accrued expenses	81,732	17	68,992
	18 Grants payable	932,244	18	1,051,036
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	88,800	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	2,053,709	25	2,702,303
	26 Total liabilities. Add lines 17 through 25	3,156,485	26	3,822,331
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,980,619	27	2,686,498
	28 Net assets with donor restrictions	53,795,212	28	72,832,292
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	55,775,831	32	75,518,790
33 Total liabilities and net assets/fund balances	58,932,316	33	79,341,121	

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	10,941,772
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,419,718
3	Revenue less expenses. Subtract line 2 from line 1	3	2,522,054
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	55,775,831
5	Net unrealized gains (losses) on investments	5	17,353,964
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 on Schedule O)	9	-133,059
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	75,518,790

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
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 on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
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 on Schedule O and describe any steps taken to undergo such audits	3b	

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) Stephanie M. Overbey CEO	40.00 0.50			X				127,274	0	7,368
1b Subtotal								127,274		7,368
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, 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

2020**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) 2020

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,484,585	3,849,074	7,905,150	3,300,354	7,906,051	25,445,214
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	2,484,585	3,849,074	7,905,150	3,300,354	7,906,051	25,445,214
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)						7,468,260
6 Public support. Subtract line 5 from line 4						17,976,954

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	2,484,585	3,849,074	7,905,150	3,300,354	7,906,051	25,445,214
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	977,573	1,192,308	1,311,709	1,415,272	1,203,422	6,100,284
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						31,545,498
12 Gross receipts from related activities, etc. (see instructions)					12	4,191,356
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	56.99 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	66.40 %
16a 33 1/3% support test—2020. 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—2019. 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—2020. 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—2019. 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 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 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2020. 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—2019. 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 lines 5b and 5c 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 (as 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 line 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 lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described in line 11a above?
- c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, 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 line 2, above, 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 governmental entity (see instructions).
- 2 Activities Test. Answer lines 2a and 2b 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 line 2a, above, 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 lines 3a and 3b 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? If "Yes" or "No," 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 0.015 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 0.035.	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 0.85 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—provide details in Part VI)		
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 2020 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-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, 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 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

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

2020**Open 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)	1,353,107	
3 Aggregate value of grants from (during year)	1,802,406	456
4 Aggregate value at end of year	8,881,407	13,936

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☒ Yes ☐ No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☒ Yes ☐ No

Part II Conservation Easements.

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat ☐ Preservation of a certified historic structure
- ☐ Preservation of open space
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- | | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 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 FASB 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 FASB 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 FASB ASC 958 relating to these items:
- a Revenue included on Form 990, Part VIII, line 1 ▶ \$
- b Assets included in Form 990, Part X ▶ \$

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make 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 program

☐ 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 ☐ Yes ☐ No

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	47,650,617	50,058,104	45,070,848	42,898,718	39,746,437
b Contributions	1,921,818	2,008,794	6,918,978	2,114,709	947,600
c Net investment earnings, gains, and losses	17,643,222	-1,819,263	620,281	2,453,816	4,576,670
d Grants or scholarships	1,867,884	1,850,193	1,841,612	1,588,006	1,625,092
e Other expenditures for facilities and programs	39,157	37,679	31,620	30,910	31,193
f Administrative expenses	867,004	709,146	678,770	777,479	715,704
g End of year balance	64,441,612	47,650,617	50,058,104	45,070,848	42,898,718

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

a Board designated or quasi-endowment ☒ 0.10 %

b Permanent endowment ☒ 99.90 %

c Term 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)		<input checked="" type="checkbox"/>
3a(ii)		<input checked="" type="checkbox"/>
3b		

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

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	609,902	244,552
c Leasehold improvements				
d Equipment		273,642	237,842	35,800
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				295,352

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

Part X Other Liabilities.

Complete if the organization answered "Yes" 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	2,702,303
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	2,702,303

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 FASB 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	27,921,514
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	17,353,964
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	515,535
e	Add lines 2a through 2d	2e	17,869,499
3	Subtract line 2e from line 1	3	10,052,015
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	143,462
b	Other (Describe in Part XIII.)	4b	746,295
c	Add lines 4a and 4b	4c	889,757
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	10,941,772

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	8,178,555
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	8,178,555
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	143,462
b	Other (Describe in Part XIII.)	4b	97,701
c	Add lines 4a and 4b	4c	241,163
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	8,419,718

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 follows the Income Tax topic of the FASB ASC. The Foundation now 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,

Part XIII Supplemental Information (continued)

no tax benefit will be recorded. The Foundation has examined this issue and has determined there are no material contingent tax liabilities.

The Foundation's federal and state exempt organization tax returns for 2017, 2018, and 2019 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 \$ 515,535

Part XI, Line 4b - Revenue Amounts Included on Return - Other

Agency Fund Revenues \$ 746,295

Part XII, Line 4b - Expense Amounts Included on Return - Other

Agency Fund Expenses \$ 97,701

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

OMB No. 1545-0047

2020Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceName 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 non-cash assistance	(h) Purpose of grant or assistance
(1) 2nd Mile Missions, Inc. PO Box 733 Winona Lake IN 46590	47-2289755	501c3	176,321					Building/Gen support
(2) Akron Church of God PO Box 66 Akron IN 46910-0066	35-0886821	501c3	50,000					Wee Care Day Care
(3) Ancilla Domini College PO Box 1 Donaldson IN 46513-0001	35-6071917	501c3	8,582					General support
(4) Animal Welfare League PO Box 1906 Warsaw IN 46581-1906	35-1782336	501c3	26,735					General support
(5) Anthony Wayne Area Council, Inc. 8315 W Jefferson Blvd Ft. Wayne IN 46804-8320	35-0876343	501c3	12,229					General support
(6) Atwood Aldersgate United Methodist PO Box 93 Atwood IN 46502	35-1559017	501c3	7,337					General support
(7) Atwood Community Building PO Box 51 Atwood IN 46502-0051	23-7046857	501c3	8,040					General support
(8) Atwood Otterbein United Methodist 306 E Main St Atwood IN 46502	35-1593176	501c3	6,902					General support
(9) Baker Youth Club 1401 E Smith St Warsaw IN 46580	35-0888006	501c3	69,753					Afterschool/gen. sup.

▶ 112

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

▶ 1

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

Schedule I (Form 990) (2020)

**SCHEDULE I
(Form 990)**

 Department of the Treasury
Internal Revenue Service

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

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

Attach to Form 990.

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

OMB No. 1545-0047

2020

 Open to Public
Inspection

Name of the organization

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Employer identification number

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(1)	Lawrence D. Bell Aircraft Museum PO Box 411 Mentone IN 46539	51-0145792	501c3	8,732				General support
(2)	Bell Memorial Public Library PO Box 368 Mentone IN 46539-0368	35-1479058	GOV	9,900				General support
(3)	Big Brothers Big Sisters of NE IN 1005 W Rudisill Blvd Ste A101 Fort Wayne IN 46807	35-1271943	501c3	5,255				Technology/gen. sup.
(4)	Boomerang Backpacks, Inc. 4616 E Dupont Rd Ste C Fort Wayne IN 46825	80-0570852	501c3	6,000				General support
(5)	Brightpoint PO Box 10570 Fort Wayne IN 46853-0570	35-1111819	501c3	106,000				Scholarship admin
(6)	Camp Alexander Mack, Inc. PO Box 158 Milford IN 46542	35-1076829	501c3	13,649				New AEDs & gen. sup.
(7)	Campus Crusade for Christ PO Box 628222 Orlando FL 32862-8222	95-6006173	501c3	26,500				Jesus Film Project
(8)	Cancer Services of NE Indiana 6316 Mutual Dr Fort Wayne IN 46825	35-0965609	501c3	7,500				Kosciusko Co support
(9)	Cardinal Services, Inc. of Indiana 504 N Bay Dr Warsaw IN 46580	35-6005615	501c3	29,292				General support

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Schedule I (Form 990) (2020)

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(1)	CASA of Kosciusko County, Inc. 121 N Lake St Warsaw IN 46580-2783	35-1944123	501c3	8,400				General support
(2)	Catholic Charities Diocese of F.W. PO Box 10630 Fort Wayne IN 46583	35-1038653	501c3	7,087				General support
(3)	Catholic Relief Services PO Box 17152 Baltimore MD 21297-1152	13-5563422	501c3	7,087				General support
(4)	Catholic Youth Summer Camp, Inc. 7550 Ramey Rd Centerburg OH 43011	20-8398029	501c3	10,000				Damascus Worship
(5)	Children's Hope House 7922 W Jefferson Blvd Fort Wayne IN 46804	35-2032408	501c3	13,100				Kosciusko Co support
(6)	Church of Christ Etna Green PO Box 177 Etna Green IN 46524	35-1536505	501c3	18,000				General support
(7)	City of Warsaw 102 S Buffalo St Warsaw IN 46580	35-6001227	GOV	19,984				Relocate skate park
(8)	Claypool Volunteer Fire Department 101 N Main St Claypool IN 46510	35-1479072	GOV	6,480				General support
(9)	Combined Community Services 1195 Mariners Dr Warsaw IN 46582	35-1615506	501c3	17,148				General support

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Schedule I (Form 990) (2020)

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SCHEDULE I
(Form 990)
**Grants and Other Assistance to Organizations,
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☐ 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.

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(1)	Diocese of Fort Wayne-South Bend PO Box 390 Fort Wayne IN 46801-0390	35-0876373	501c3	5,444				Education/gen. sup.
(2)	Early Childhood Alliance 3800 N Anthony Fort Wayne IN 46805	35-0953465	501c3	5,406				Parents as Teachers
(3)	Encompass World Partners PO Box 3298 Monument CO 80132	35-0992713	501c3	5,200				General support
(4)	Ethnos360 Inc. 312 W First St Sanford FL 32771-1231	39-6024926	501c3	251,200				Helicopter/PNG
(5)	Etna Green United Methodist Church PO Box 161 Etna Green IN 46524	35-1582803	501c3	7,337				General support
(6)	Fellowship Missions PO Box 382 Winona Lake IN 46590	27-2518264	501c3	81,350				General support
(7)	First Baptist Church of Mentone PO Box 505 Mentone IN 46539	35-1507118	501c3	5,745				General support
(8)	First United Methodist Church 179 S Indiana St Warsaw IN 46580-2805	35-0876369	501c3	5,457				General support
(9)	Girl Scouts of Northern Indiana 10008 Dupont Cir Dr E Fort Wayne IN 46825	35-0868091	501c3	6,682				Kosciusko Co support

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Schedule I (Form 990) (2020)

DAA

**SCHEDULE I
(Form 990)****Grants and Other Assistance to Organizations,
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OMB No. 1545-0047

2020**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization **Kosciusko County Community
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35-6086777**Part I General Information on Grants and Assistance**

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☐ 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.

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(1) Global Disciples 315 W James St Ste 202 Lancaster PA 17603		23-2854114	501c3	50,000				General support
(2) Grace College and Seminary 200 Seminary Dr Winona Lake IN 46590		35-0868095	501c3	55,137				Arts/Lakes/Gen. Sup.
(3) Grace Village Health Care Facility 337 Grace Village Dr Winona Lake IN 46590		35-1447417	501c3	7,106				General support
(4) Harvest with a Heart 207 N Higbee St Milford IN 46542		26-4461181	501c3	5,550				General support
(5) Headwaters Ministry Inc. PO Box 756 Winona Lake IN 46590		27-0787469	501c3	40,000				General support
(6) Health First Foundation, Inc. 1350 S Hickory St Melbourne FL 32901		59-3528774	501c3	9,000				Heart Institute sup.
(7) Heartline Pregnancy Center, Inc. 1515 Provident Dr Ste 180 Warsaw IN 46580-3294		35-1620996	501c3	18,036				BABE/General support
(8) Heroes Foundation 5309 N Delaware St Indianapolis IN 46220		74-3002520	501c3	7,500				General support
(9) High Performance Government (HPG) 200 E Main St, 910 A Fort Wayne IN 46802		20-8263324	501c3	106,500				Housing programs

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Schedule I (Form 990) (2020)

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service**Grants and Other Assistance to Organizations,
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OMB No. 1545-0047

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

☐ Yes ☐ No
Part II Grants and Other Assistance to 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.

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(1)	The Honeywell Foundation, Inc. 275 W Market St Wabash IN 46992	35-0390706	501c3	7,505				Educational outreach
(2)	Housing for Hope 850 N Harrison St Warsaw IN 46580	35-2024026	501c3	17,000				Home repair program
(3)	Humanity and Hope United Foundation PO Box 1594 Warsaw IN 46581-1594	27-4084348	501c3	190,000				Hurricane Relief/GS
(4)	Joe's Kids 902 Provident Dr Ste C Warsaw IN 46580	46-4095781	501c3	28,568				General support
(5)	Junior Achievement serving Warsaw 1774 S Woodfield Trl Warsaw IN 46580	35-0922731	501c3	12,086				Educational programs
(6)	Junior Achievement serving Wawasee 1774 S Woodfield Trl Warsaw IN 46580	35-0922731	501c3	5,498				Educational programs
(7)	Kosciusko Chamber of Commerce 523 S Buffalo St Warsaw IN 46580	35-0781014	501c6	47,812				Child Care Coalition
(8)	Kosciusko Community YMCA 1305 Mariners Dr Warsaw IN 46582	35-1068182	501c3	27,126				General support
(9)	Kosciusko County Council on Aging 800 N Park Ave Warsaw IN 46580	35-1451472	501c3	33,420				Mobile meals/op.sup.

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Schedule I (Form 990) (2020)

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SCHEDULE I
(Form 990)**Grants and Other Assistance to Organizations,
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(1)	Kosciusko County Historical Society PO Box 1071 Warsaw IN 46581-1071	31-1016772	501c3	6,615				General support
(2)	Kosciusko County Shelter for Abuse PO Box 12 Warsaw IN 46581-0012	35-1656375	501c3	8,500				General support
(3)	Kosciusko Development Land Trust 537 S Buffalo St Warsaw IN 46580	85-2875029	501c3	2,000,000				Revolving loan fund
(4)	Kosciusko Home Care and Hospice 1515 Provident Dr Ste 250 Warsaw IN 46580-3287	35-2074505	501c3	44,388				Help Center/gen. sup.
(5)	Kosciusko Literacy Services, Inc. PO Box 796 Warsaw IN 46581-0796	35-1900716	501c3	29,400				General support
(6)	La Casa de La Paz PO Box 793 Bloomington IN 47402	81-4406795	501c3	10,000				Guatemala support
(7)	Lake City Skiers 2455 Hidden Lake Dr Warsaw IN 46580	35-1784298	501c3	9,000				Equipment/gen. sup.
(8)	Lakeland Child Evangelism Min. PO Box 612 Winona Lake IN 46590	35-1142326	501c3	20,050				Fair Fund/gen. sup.
(9)	Lakeland Christian Academy Assoc. 1093 S 250 E Winona Lake IN 46590-5763	35-1327583	501c3	47,790				General support

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Schedule I (Form 990) (2020)

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(1)	Lakeland Youth Center PO Box 201 Syracuse IN 46567	35-1098400	501c3	17,615				Schps./gen. support
(2)	Leesburg United Methodist Church PO Box 175 Leesburg IN 46538	35-1356575	501c3	6,195				General support
(3)	Leesburg Volunteer Fire Dept. 6396 N Old State Road 15 Leesburg IN 46538-9044	90-0104314	501c3	10,326				General support
(4)	IeSEA Global Feed The Hungry 530 E Ireland Rd South Bend IN 46614	32-0053249	501c3	25,022				General support
(5)	Little Lambs Preschool/Daycare 1413 N Long Dr Syracuse IN 46567	26-3032872	501c3	10,000				Schps./gen. support
(6)	Live Well Kosciusko 8546 S 200 W Claypool IN 46510	81-5311068	501c3	5,500				General support
(7)	Lost Sparrows PO Box 751 Winona Lake IN 46590	82-2751938	501c3	19,130				Training programs
(8)	Mennonite Central Committee PO Box 500 Akron PA 17501	23-6002702	501c3	20,000				General support
(9)	Michiana Area Council of Government 227 W Jefferson Blvd, 1120 CB South Bend IN 46601	35-1186167	GOV	200,000				Comprehensive Plan

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(1)	Milford Public Library PO Box 269 Milford IN 46542-0269	35-1109840	GOV	7,714				General support
(2)	C.O. Mollenhour Conservation Camp 1937 W Wildwood Trl Warsaw IN 46580	35-6043416	501c3	15,003				Mower/general sup.
(3)	North Webster Community Center, Inc PO Box 379 North Webster IN 46555	61-1407545	501c3	5,800				General support
(4)	Oakwood Foundation, Inc. 702 E Lake View Rd Ste100 Syracuse IN 46567	35-1893123	501c3	61,164				General support
(5)	Purdue Research Foundation, Inc. 403 W Wood St West Lafayette IN 47907	35-1052049	501c3	18,650				Scholarship support
(6)	Right to Life of North Central PO Box 1162 Warsaw IN 46581-1162	35-2024811	501c3	7,500				Education support
(7)	Riley Children's Foundation 30 S Meridian Ste 200 Indianapolis IN 46204-3509	35-0868147	501c3	67,235				General support
(8)	Rose Garden Recovery Community PO Box 571 Syracuse IN 46567	83-2507676	501c3	20,500				General support
(9)	Sacred Heart Catholic Church 125 N Harrison St Warsaw IN 46580	35-0876373	501c3	19,541				General support

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(1)	Sacred Heart Catholic Elementary 135 N Harrison St Warsaw IN 46580-3728	35-0876373	501c3	21,859				General support
(2)	Saint Anne's Church 424 W Market St Warsaw IN 46580	35-1323902	501c3	13,351				General support
(3)	The Salvation Army PO Box 1257 Warsaw IN 46581-1257	22-2406433	501c3	42,183				Kosciusko Co support
(4)	Sanibel Community Church 1740 Periwinkle Way Sanibel FL 33957	59-6509436	501c3	20,000				General support
(5)	SIGN Fracture Care International 451 Hills St, Ste B Richland WA 99354	91-1952283	501c3	10,000				General support
(6)	South Whitley Police Department PO Box 372 South Whitley IN 46787	35-6001202	GOV	20,000				K-9 for School
(7)	St. Jude Children's Research Hosp. 501 St Jude Pl Memphis TN 38105	62-0646012	501c3	6,195				General support
(8)	St. Vincent De Paul Catholic Church 1502 E Wallen Rd Fort Wayne IN 46825	35-0876373	GOV	10,000				General support
(9)	Syracuse-Wawasee Historical Museum 1013 N Long Dr Syracuse IN 46567	35-1862216	501c3	10,000				General support

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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) (2020)

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

OMB No. 1545-0047

2020**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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 non-cash assistance	(h) Purpose of grant or assistance
(1)	Syracuse-Wawasee Park Foundation 1013 N Long Dr Syracuse IN 46567	35-1910250	501c3	20,999				Feasibility study
(2)	Teen Parents Succeeding, Inc. 604 S Poplar Dr Syracuse IN 46567	35-1837137	501c3	6,432				General support
(3)	Town of Leesburg PO Box 372 Leesburg IN 46538-0372	35-6001087	GOV	10,326				Clover Park support
(4)	Town of Sidney 307 S Main Street Sidney IN 46562	35-1604510	GOV	7,427				Software purchase
(5)	Town of Winona Lake PO Box 338 Winona Lake IN 46590	35-6001243	GOV	20,000				Trail Extension
(6)	Turning Point, Inc. PO Box 751 North Webster IN 46555	35-2486061	501c3	25,000				Schps for counseling
(7)	United Way of Kosciusko County, Inc PO Box 923 Warsaw IN 46581-0923	35-1044331	501c3	8,064				General support
(8)	Wagon Wheel Center for the Arts 2515 E Center St Warsaw IN 46580	26-3885020	501c3	36,202				Concert/Gen. support
(9)	Warsaw Community Church 1855 S County Farm Rd Warsaw IN 46580	35-1909524	501c3	173,500				Missions/Gen. support

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

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

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

Schedule I (Form 990) (2020)

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

OMB No. 1545-0047

2020**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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)	Warsaw Evangelical Presbyterian 210 S High St Warsaw IN 46580	68-0585575	501c3	15,400				General support
(2)	Warsaw Little League, Inc. PO Box 153 Warsaw IN 46581-0153	35-1859050	501c3	5,651				General support
(3)	Warsaw Parks & Recreation Dept. 800 N Park Ave Ste D Warsaw IN 46580	35-6001227	GOV	8,228				Concert/Gen. support
(4)	Water for Good, Inc. 9511 Angola Ct, Ste 257 Indianapolis IN 46268	32-0112278	501c3	12,523				General support
(5)	The Watershed Foundation PO Box 55 North Webster IN 46555-0055	35-2020845	501c3	8,199				General support
(6)	Wawasee Area Conservancy Foundation PO Box 548 Syracuse IN 46567	35-1832807	501c3	18,692				General support
(7)	Wawasee Community School Corp 801 S Sycamore St Syracuse IN 46567-9170	35-1073192	GOV	69,432				Child Care Program
(8)	Winona Lake Community Church 902 College Ave Winona Lake IN 46590	35-1180941	501c3	9,199				General support
(9)	Winona Lake Grace Brethren Church 1200 Kings Hwy Winona Lake IN 46590	35-1319207	501c3	36,000				Technology/gen.sup.

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) (2020)

**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

2020**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Name of the organization

**Kosciusko County Community
Foundation, Inc.**

Employer identification number

35-6086777▶ Go to www.irs.gov/Form990 for the latest information.**Part I General Information on Grants and Assistance****1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.☐ Yes ☐ No**Part II Grants and Other Assistance to 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)	WNIT 34 Michiana Public Television PO Box 7034 South Bend IN 46634	35-1155594	501c3	10,000				Education Counts
(2)	World Compassion Network, Inc. PO Box 1152 Warsaw IN 46581-1152	35-2157111	501c3	15,250				General support
(3)	Wycliffe Bible Translators PO Box 628200 Orlando FL 32862-9138	95-1831097	501c3	25,000				General support
(4)	YMCA of Muncie-Camp Crosley 165 EMS T2 Ln North Webster IN 46555	35-0868215	501c3	10,250				General support
(5)	Young Tigers Football, Inc. PO Box 1362 Warsaw IN 46581	35-2078649	501c3	5,500				Equipment
(6)								
(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) (2020)

35-6086777

Schedule I (Form 990) (2020) **Kosciusko County Community****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	198	676,300			
2 Utility/Phone Assistance	12	4,291			
3 Housing/Shelter Assist.	12	5,198			
4 Medical Expenses Assist.	527	144,536			
5 Transportation Assistance	697	48,841			
6 Other Expenses Med. Cond.	35	8,983			
7 Dental Exp. Assistance	4	2,199			
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

(a) Type of grant or assistance	(b) Number of
---------------------------------	---------------

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		2020
For calendar year 2020, or tax year beginning		07/01/20 , and ending	06/30/21
Name of the organization Kosciusko County Community Foundation, Inc.			Employer identification number 35-6086777

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 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 instructions and the latest information.

OMB No. 1545-0047

2020

**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	14	1,156,045	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	X	1	203,000	Appraisal
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	3	9,257	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?

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?

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

b If "Yes," describe in Part II.

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

	Yes	No
30a		X
31	X	
32a		X

Part II	Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.
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SCHEDULE O
(Form 990 or 990-EZ)**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.

OMB No. 1545-0047

2020Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

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

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 a regularly

Name of the organization

Kosciusko County Community

Employer identification number

35-6086777

scheduled Board Meeting. At the Board Meeting, 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 CEO 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 2019/2020, with respect to compensation paid to the CEO in fiscal year 2020/2021. The Board President and the CEO complete a formal review instrument independently and then review results. The Board President meets with the Executive Committee; the CEO does not attend. The Executive Committee reviews the CEO's performance in the areas of Board Relations; Staff Planning and Supervision; Grants and Program Management; and Public

Name of the organization

Employer identification number

Kosciusko County Community

35-6086777

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 CEO. In preparation for the CEO 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, 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

Name of the organization

Employer identification number

Kosciusko County Community

35-6086777

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

Estimate of the average hours per week for a related organization:

Stephanie Overbey served .5 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	\$	515,535
Agency Fund Revenues	\$	-746,295
Agency Fund Expenses	\$	97,701
Total	\$	-133,059

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.

Department of the Treasury
Internal Revenue Service

Name of the organization

Kosciusko County Community
Foundation, Inc.

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

Employer identification number

35-6086777

OMB No. 1545-0047

2020

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.

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) 2020

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.

	(a) 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) Dispro- portionate 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.

	(a) 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)										

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.		Yes	No
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?		
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		1a
b	Gift, grant, or capital contribution to related organization(s)		1b
c	Gift, grant, or capital contribution from related organization(s)		1c
d	Loans or loan guarantees to or for related organization(s)		1d
e	Loans or loan guarantees by related organization(s)		1e
f	Dividends from related organization(s)		1f
g	Sale of assets to related organization(s)		1g
h	Purchase of assets from related organization(s)		1h
i	Exchange of assets with related organization(s)		1i
j	Lease of facilities, equipment, or other assets to related organization(s)		1j
k	Lease of facilities, equipment, or other assets from related organization(s)		1k
l	Performance of services or membership or fundraising solicitations for related organization(s)		1l
m	Performance of services or membership or fundraising solicitations by related organization(s)		1m
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		1n
o	Sharing of paid employees with related organization(s)		1o
p	Reimbursement paid to related organization(s) for expenses		1p
q	Reimbursement paid by related organization(s) for expenses		1q
r	Other transfer of cash or property to related organization(s)		1r
s	Other transfer of cash or property from related organization(s)		1s

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)													

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

► **File a separate application for each return.**
 ► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts **must use Form 7004 to request** an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. Kosciusko County Community Foundation, Inc.	Taxpayer identification number (TIN) 35-6086777
	Number, street, and room or suite no. If a P.O. box, see instructions. 102 E Market St	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Warsaw IN 46580-2806	

Enter the Return Code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

Stephanie M. Overbey
102 E Market Street

• The books are in the care of ► **Warsaw****IN 46580**Telephone No. ► **574-267-1901**

Fax No. ►

• If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time un**05/15/22**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year _____ or► ☒ tax year beginning **07/01/20**, and ending **06/30/21**.2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8868** (Rev. 1-2020)