

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

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

Open to Public Inspection

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

A For the 2023 calendar year, or tax year beginning 07/01/23, and ending 06/30/24

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Kosciusko County Community Foundation, Inc.		D Employer identification number 35-6086777
	Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 102 E Market St		E Telephone number 574-267-1901
	City or town, state or province, country, and ZIP or foreign postal code Warsaw IN 46580-2806		G Gross receipts \$ 30,458,379

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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
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I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: www.kcfoundation.org	H(c) Group exemption number
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1968	M State of legal domicile: IN

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Our mission is to bring caring people and charitable endeavors together to inspire generosity and strengthen communities. (Continued on Schedule O)			
	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	20	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	20	
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	12	
	6 Total number of volunteers (estimate if necessary)	6	288	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0		
Revenue			Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	8,484,405	12,629,199	
	9 Program service revenue (Part VIII, line 2g)	977,606	1,081,670	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,251,739	4,002,031	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,755	4,360	
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,719,505	17,717,260	
Expenses			Prior Year	Current Year
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,762,833	6,833,762	
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	799,841	900,853	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0	
	b Total fundraising expenses (Part IX, column (D), line 25) 443,810			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,545,459	1,690,522		
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	7,108,133	9,425,137		
19 Revenue less expenses. Subtract line 18 from line 12	5,611,372	8,292,123		
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	80,469,040	95,766,970	
	21 Total liabilities (Part X, line 26)	4,862,257	6,618,986	
22 Net assets or fund balances. Subtract line 21 from line 20	75,606,783	89,147,984		

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 Type or print name and title		CEO	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Patrick W. Burkey	Patrick W. Burkey	11/12/24	P00444925
Firm's name		Firm's EIN	Phone no.	
Estep Burkey Simmons, LLC		04-3587095	765-284-7554	
Firm's address				
PO Box 42				
Muncie, IN 47308-0042				

May the IRS discuss this return with the preparer shown above? See instructions Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

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

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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 \$ **6,454,929** including grants of \$ **5,821,440**) (Revenue \$ **672,971**)
Grantmaking - Awarded over 1,200 grants totaling over \$5.8 million to nonprofits and charitable projects in the areas of human services (46%), faith based/religion (12%), education (15%), civic (3%), recreation (4%), health (13%), arts & culture (3%), and environmental projects (4%).

4b (Code:) (Expenses \$ **892,358** including grants of \$ **774,275**) (Revenue \$ **359,715**)
Scholarships - Awarded educational scholarships to students pursuing college, university or trade school education (\$774,275 to 211 area students).

4c (Code:) (Expenses \$ **263,899** including grants of \$ **238,047**) (Revenue \$ **48,984**)
Good Samaritan - Benevolent assistance to 407 area residents experiencing financial crisis due to a medical condition (\$238,047 in 1,238 awards).

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

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

4e Total program service expenses **7,611,186**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

		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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties? (See the 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? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on 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 Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
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	12			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	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
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17				

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

		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. 20		
b	Enter the number of voting members included on line 1a, above, who are independent 20		
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?		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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		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?		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?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	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		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?		
10b			
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 on 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 on Schedule O how this was done	X	
12c			
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 on 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?		
16b			

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
Warsaw

102 E Market Street

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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) Josh Gordon	1.40									
..... President	0.00	X		X			0	0	0	
(2) Steve Yeager	1.20									
..... Vice President	0.00	X		X			0	0	0	
(3) Jefferson Hankins	0.90									
..... Treasurer	0.00	X		X			0	0	0	
(4) Jane Wear	0.80									
..... Secretary	0.00	X		X			0	0	0	
(5) Dan Stichter	0.80									
..... Finance Chair	0.00	X		X			0	0	0	
(6) Mike Bergen	0.20									
..... Board Member	0.00	X					0	0	0	
(7) Stephanie Bibler	0.60									
..... Board Member	0.00	X					0	0	0	
(8) Greg Demopoulos	0.40									
..... Board Member	0.00	X					0	0	0	
(9) Lisa Frazzetta-Manning	0.60									
..... Board Member	0.00	X					0	0	0	
(10) Kelsi Griffith	0.20									
..... Board Member	0.00	X					0	0	0	
(11) Cheryl Hastings	0.60									
..... Board Member	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) Kevin Hohman	0.20									
Board Member	0.00	X						0	0	0
(13) Paula Kaiser	0.30									
Board Member	0.00	X						0	0	0
(14) Anita Kishan	0.70									
Board Member	0.00	X						0	0	0
(15) Lauren Klusman	0.30									
Board Member	0.00	X						0	0	0
(16) Brent Lamb	0.80									
Board Member	0.00	X						0	0	0
(17) Katie Lechlitner	0.40									
Board Member	0.00	X						0	0	0
(18) Scott Reust	0.20									
Board Member	0.00	X						0	0	0
(19) Barbara Ridley	1.20									
Board Member	0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A								154,450		7,684
d Total (add lines 1b and 1c)								154,450		7,684

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**

	Yes	No
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		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		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 Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	12,629,199				
	g Noncash contributions included in lines 1a-1f	1g	\$ 4,553,489				
	h Total. Add lines 1a-1f		12,629,199				
	Program Service Revenue	2a Administrative Fees	Business Code 561000	1,081,670	1,081,670		
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			1,081,670				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,496,971			2,496,971	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents		(i) Real				
		6a	(ii) Personal				
		b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory		(i) Securities				
		7a	(ii) Other	14,246,179			
		b Less: cost or other basis and sales exps.	7b	12,741,119			
	c Gain or (loss)	7c	1,505,060				
	d Net gain or (loss)		1,505,060			1,505,060	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
8a							
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a Other Income	Business Code 900099	4,360	4,360			
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		4,360				
12 Total revenue. See instructions		17,717,260	1,086,030	0	4,002,031		

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	5,855,059	5,855,059		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	978,703	978,703		
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	160,437	55,415	64,706	40,316
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	616,010	184,020	343,243	88,747
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	57,148	15,125	30,234	11,789
10 Payroll taxes	67,258	24,022	32,943	10,293
11 Fees for services (nonemployees):				
a Management	1,066,670	366,248	506,619	193,803
b Legal	15,873		15,873	
c Accounting	11,480		11,480	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	175,147		175,147	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	10,737		10,737	
12 Advertising and promotion	51,669	4,120	4,120	43,429
13 Office expenses	18,507	6,355	8,790	3,362
14 Information technology	57,131	23,664	24,207	9,260
15 Royalties				
16 Occupancy	57,285	2,389	53,632	1,264
17 Travel	13,746	4,720	6,529	2,497
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,047	1,733	2,397	917
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	48,340	16,598	22,959	8,783
23 Insurance	15,127		15,127	
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	67,725	67,725		
b Miscellaneous	25,722	5,290	16,670	3,762
c Development Expenses	25,588			25,588
d Memberships/Subscriptions	24,728		24,728	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	9,425,137	7,611,186	1,370,141	443,810
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 Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	22,447	1	131,882
	2	Savings and temporary cash investments	2,331,079	2	4,361,765
	3	Pledges and grants receivable, net	50,952	3	
	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	40,092	9	29,503
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,170,588		
	b	Less: accumulated depreciation	10b 955,019	10c	215,569
	11	Investments—publicly traded securities	74,656,546	11	87,311,783
	12	Investments—other securities. See Part IV, line 11	158,021	12	151,151
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	2,979,536	15	3,565,317
16	Total assets. Add lines 1 through 15 (must equal line 33)	80,469,040	16	95,766,970	
Liabilities	17	Accounts payable and accrued expenses	71,058	17	67,822
	18	Grants payable	2,235,990	18	3,790,791
	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		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	2,555,209	25	2,760,373
	26	Total liabilities. Add lines 17 through 25	4,862,257	26	6,618,986
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	2,972,615	27	3,421,881
	28	Net assets with donor restrictions	72,634,168	28	85,726,103
	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	75,606,783	32	89,147,984	
33	Total liabilities and net assets/fund balances	80,469,040	33	95,766,970	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	17,717,260
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,425,137
3	Revenue less expenses. Subtract line 2 from line 1	3	8,292,123
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	75,606,783
5	Net unrealized gains (losses) on investments	5	5,428,610
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	-179,532
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	89,147,984

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <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 on 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		X
2b	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	X	
2c	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.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	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		

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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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) Kay Young (12) Board Member	0.80 0.00	<input checked="" type="checkbox"/>						0	0	0
(21) Stephanie M. Overbey (13) CEO	41.10 0.05			<input checked="" type="checkbox"/>				154,450	0	7,684
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal								154,450		7,684
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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	
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? <i>If "Yes," complete Schedule J for such individual</i>	4	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	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)

Public Charity Status and Public Support

OMB No. 1545-0047

2023

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

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

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).)
- 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 on 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						

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,300,354	7,906,051	3,787,858	8,482,381	12,629,199	36,105,843
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	3,300,354	7,906,051	3,787,858	8,482,381	12,629,199	36,105,843
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)						13,352,400
6 Public support. Subtract line 5 from line 4						22,753,443

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	3,300,354	7,906,051	3,787,858	8,482,381	12,629,199	36,105,843
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,415,272	1,203,422	1,606,429	1,897,265	2,496,971	8,619,359
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						44,725,202

12 Gross receipts from related activities, etc. (see instructions) **12** 4,955,960

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**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) **14** 50.87%

15 Public support percentage from 2022 Schedule A, Part II, line 14 **15** 53.88%

16a **33 1/3% support test — 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support test — 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b **10%-facts-and-circumstances test — 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 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

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 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; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support; 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.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Value, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) = 15 %; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 = 16 %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Value, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) = 17 %; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 = 18 %

- 19a 33 1/3% support tests — 2023. 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 — 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 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? <i>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.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

		Yes	No
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 on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on line 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

		Yes	No
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.		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (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 on 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.		

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	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> 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 on 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.		

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	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

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.)

Public Inspection Copy

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2023

Department of the Treasury Internal Revenue Service

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Kosciusko County Community Foundation, Inc.

Employer identification number

35-6086777

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

[] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

[] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

Kosciusko County Community

Employer identification number

35-6086777

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 3,010,606</p>	<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input checked="" type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
2	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 1,072,325</p>	<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input checked="" type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
3	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 4,838,800</p>	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
4	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 1,866,554</p>	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
5	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ 305,096</p>	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>
.....	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$</p>	<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II for noncash contributions.)</p>

Name of organization

Kosciusko County Community

Employer identification number

35-6086777

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	15668 shrs SPDR EFT (XLK)	\$ 3,010,606	12/19/23
2	1639.042 shrs SWTSX	\$ 498,344	12/28/23
2	28.245 shrs SWTSX	\$ 10,689	12/26/23
2	141 shrs PANW	\$ 231,469	12/22/23
2	160 shrs of Eaton Corp (ETN)	\$ 331,823	12/21/23
		\$	

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

2023

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate value of contributions to, Aggregate value of grants from, Aggregate value at end of year, and questions about donor advisement.

Part II Conservation Easements

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

Form for Part II Conservation Easements, including checkboxes for purpose(s) of easements and a table for 'Held at the End of the Tax Year' with rows 2a through 2d.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions 1a, 1b, 2, and 2a, 2b with dollar amounts.

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.
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	62,168,380	56,249,215	64,441,612	47,650,617	50,058,104
b Contributions	6,228,810	2,901,619	1,724,172	1,921,818	2,008,794
c Net investment earnings, gains, and losses	8,042,917	6,046,418	-6,971,577	17,643,222	-1,819,263
d Grants or scholarships	1,996,983	2,179,484	1,948,239	1,867,884	1,850,193
e Other expenditures for facilities and programs	14,777	41,419	58,655	39,157	37,679
f Administrative expenses	901,216	807,969	938,099	867,004	709,146
g End of year balance	73,527,131	62,168,380	56,249,215	64,441,612	47,650,617

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **0.43 %**
 - b** Permanent endowment **99.57 %**
 - 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:
- | | Yes | No |
|-------------------------------------|-----|----------|
| (i) Unrelated organizations? | | X |
| (ii) Related organizations? | | X |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		15,000		15,000
b Buildings		854,454	706,591	147,863
c Leasehold improvements				
d Equipment		301,134	248,428	52,706
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				215,569

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, line 12, col. (B))		

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, line 13, col. (B))		

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, line 15, col. (B))	

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	2,760,373
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	2,760,373

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	22,683,212
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	5,428,610
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	25,632
e	Add lines 2a through 2d	2e	5,454,242
3	Subtract line 2e from line 1	3	17,228,970
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	172,575
b	Other (Describe in Part XIII.)	4b	315,715
c	Add lines 4a and 4b	4c	488,290
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	17,717,260

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	9,142,011
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	9,142,011
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	172,575
b	Other (Describe in Part XIII.)	4b	110,551
c	Add lines 4a and 4b	4c	283,126
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	9,425,137

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.

Public Inspection Copy

The Foundation's federal and state exempt organization tax returns for 2020, 2021, and 2022 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 \$ **25,632**

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

Agency Fund Revenues \$ **315,715**

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

Agency Fund Expenses \$ **110,551**

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
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Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

OMB No. 1545-0047

2023

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Department of the Treasury
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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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	2nd Mile Missions, Inc. PO Box 733 Winona Lake IN 46590	47-2289755	501c3	32,333				General Support
(2)	A.C.T.S. Allowing Christ to Shine Po Box 841 Warsaw IN 46581	80-0652537	501c3	10,500				General Support
(3)	Agaitas Inc PO Box 558 Winona Lake IN 46590	81-2530821	501c3	7,250				General Support
(4)	Akron Church of God PO Box 66 Akron IN 46910-0066	35-0886821	501c3	55,000				General Support
(5)	American Red Cross - Northeast 1212 E California Rd Fort Wayne IN 46825	53-0196605	501c3	8,272				Fire Relief Program
(6)	Ancilla College of Marian University 3200 Cold Springs Rd Indianapolis IN 46222	35-0868175	501c3	12,763				General Support
(7)	Animal Welfare League PO Box 1906 Warsaw IN 46581-1906	35-1782336	501c3	24,654				General support
(8)	Animo! Inc. 16485 Maines Valley Dr Noblesville IN 46062	97-0819898	501c3	50,000				New Property
(9)	Atwood Aldersgate United Methodist PO Box 93 Atwood IN 46502	35-1559017	501c3	7,489				General support

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **130**

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

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(1)	Atwood Community Building PO Box 51 Atwood IN 46502-0051	23-7046857	501c3	8,736				General support
(2)	Atwood Otterbein United Methodist 306 E Main St Atwood IN 46502	35-1593176	501c3	7,532				General support
(3)	Baker Youth Club 1401 E Smith St Warsaw IN 46580	35-0888006	501c3	56,055				Afterschool/gen.sup.
(4)	Ball State University 2000 W University Ave, Lucina Hall Muncie IN 47306	35-6024566	501c3	150,368				Final Fund Dist.
(5)	Bell Memorial Public Library PO Box 368 Mentone IN 46539-0368	35-1479058	GOV	14,447				General support
(6)	Big Brothers Big Sisters of NE IN 1005 W Rudisill Blvd Ste A101 Fort Wayne IN 46807	35-1271943	501c3	13,465				Recruitment
(7)	Boomerang Backpacks, Inc. 4616 E Dupont Rd Ste C Fort Wayne IN 46825	80-0570852	501c3	18,000				General support
(8)	Brightpoint PO Box 10570 Fort Wayne IN 46853-0570	35-1111819	501c3	10,000				Child Care Subsidy
(9)	C.O. Mollenhour Conservation Camp 1937 W Wildwood Trl Warsaw IN 46580	35-6043416	501c3	7,218				General Support

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
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(1)	Camp Alexander Mack, Inc. PO Box 158 Milford IN 46542	35-1076829	501c3	5,004				New AEDs & gen. sup.
(2)	Cancer Services of NE Indiana 6316 Mutual Dr Fort Wayne IN 46825	35-0965609	501c3	12,922				Client Advocate Prgm
(3)	Cardinal Services, Inc. of Indiana 504 N Bay Dr Warsaw IN 46580	35-6005615	501c3	30,013				General support
(4)	CASA of Kosciusko County, Inc. 121 N Lake St Warsaw IN 46580-2783	35-1944123	501c3	26,102				General support
(5)	Catherine Peachey Fund 13839 Royal Saddle Dr Carmel IN 46032	36-5076360	501c3	5,500				Cancer Research
(6)	Catholic Charities Diocese of F.W. PO Box 10630 Fort Wayne IN 46583	35-1038653	501c3	16,515				General support
(7)	Catholic Relief Services PO Box 5200 Harlan IA 51593	13-5563422	501c3	10,240				General support
(8)	Church of Christ Etna Green PO Box 177 Etna Green IN 46524	35-1536505	501c3	31,000				General support
(9)	City Church For All Nations 1200 N Russell Rd Bloomington IN 47408	01-0830345	501c3	100,000				General Support

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(1)	City of Warsaw 102 S Buffalo St Warsaw IN 46580	35-6001227	GOV	10,000				Artwork
(2)	Citygate Ministries 1735 Jackson St Fort Myers FL 33901	95-3134325	501c3	18,000				General Support
(3)	Classic Arts Programs PO Box 722 Winona Lake IN 46590	35-1825967	501c3	6,250				Concert Support
(4)	Combined Community Services 1195 Mariners Dr Warsaw IN 46582	35-1615506	501c3	38,923				General support
(5)	Destiny Rescue USA, Inc 10339 Dawsons Creek Blvd Fort Wayne IN 46825	26-2467690	501c3	22,500				General Support
(6)	Encompass World Partners PO Box 3298 Monument CO 80132	35-0992713	501c3	7,600				General support
(7)	Etna Green United Methodist Church PO Box 161 Etna Green IN 46524	35-1582803	501c3	7,489				General support
(8)	Feed My Starving Children 401 93rd Ave NW Coon Rapids MN 55433	41-1601449	501c3	10,000				Support Warsaw Pack
(9)	Fellowship Missions PO Box 382 Winona Lake IN 46590	27-2518264	501c3	55,050				General support

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(1)	First Baptist Church of Mentone PO Box 505 Mentone IN 46539	35-1507118	501c3	10,112				General support
(2)	First United Methodist Church 179 S Indiana St Warsaw IN 46580-2805	35-0876369	501c3	5,621				General support
(3)	Fort Wayne Philharmonic, Inc 4901 Fuller Dr Fort Wayne IN 46835	35-0791163	501c3	20,000				Holiday Concert
(4)	Franklin College 101 Branigin Blvd Franklin IN 46131	35-0868086	501c3	10,000				General Support
(5)	Girl Scouts of Northern Indiana 10008 Dupont Cir Dr E Fort Wayne IN 46825	35-0868091	501c3	5,711				General Support
(6)	Global Disciples 315 W James St Ste 202 Lancaster PA 17603	23-2854114	501c3	30,000				General support
(7)	Grace Christian School 325 N M-140 Watervliet MI 49098	38-2045875	501c3	7,500				General Support
(8)	Grace College and Seminary 1 Lancer Way Winona Lake IN 46590	35-0868095	501c3	63,186				General Support
(9)	Grace Village Health Care Facility 337 Grace Village Dr Winona Lake IN 46590	35-1447417	501c3	10,612				General support

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(1)	Habitat for Humanity of Kosciusko PO Box 1913 Warsaw IN 46581	35-1830351	501c3	124,774				Homes
(2)	Harrison Elementary School 1300 Husky Trl Warsaw IN 46582	35-6002915	GOV	5,250				General Support
(3)	Heart Soul Mind & Strength 1812 N Detroit St Warsaw IN 46580	47-1658718	501c3	100,000				School in Haiti
(4)	Heartline Pregnancy Center, Inc. 1515 Provident Dr Ste 180 Warsaw IN 46580-3294	35-1620996	501c3	33,397				General support
(5)	Honor Flight Northeast Indiana Inc PO Box 5 Huntertown IN 46748-0005	26-2115082	501c3	6,000				Washington DC Trip
(6)	Hoosiers For Good 642 N Madison St Ste 106 Bloomington IN 47404	88-0984541	501c3	100,000				General Support
(7)	Hope's Harbor Hospitality Homes 7922 W Jefferson Blvd Fort Wayne IN 46804	35-2032408	501c3	12,500				General Support
(8)	Humanity and Hope United Foundation PO Box 1594 Warsaw IN 46581-1594	27-4084348	501c3	142,118				General Support
(9)	Joe's Kids 902 Provident Dr Ste C Warsaw IN 46580	46-4095781	501c3	158,447				Building Project

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(1)	Junior Achievement serving Warsaw 1774 S Woodfield Trl Warsaw IN 46580	35-0922731	501c3	10,812				General Support
(2)	Kate's Kart, Inc 10376 Leo Rd Ste A Fort Wayne IN 46825	26-2615368	501c3	8,000				Books
(3)	KCV Cycling Club PO Box 325 Winona Lake IN 46590	26-1198633	501c3	11,367				General Support
(4)	Kosciusko Chamber of Comm Found. 523 S Buffalo St Warsaw IN 46580	87-2565354	501c3	1,666,850				Child Care Coalition
(5)	Kosciusko Community YMCA 1305 Mariners Dr Warsaw IN 46582	35-1068182	501c3	25,780				Child Care Program
(6)	Kosciusko County 4-H Council, Inc 202 W Main St Warsaw IN 46580	35-2069680	501c3	11,650				Feasibility Study
(7)	Kosciusko County Council on Aging 800 N Park Ave Warsaw IN 46580	35-1451472	501c3	11,131				General Support
(8)	Kosciusko County Historical Society PO Box 1071 Warsaw IN 46581-1071	31-1016772	501c3	8,962				General support
(9)	Kosciusko County Shelter for Abuse PO Box 654 Winona Lake IN 46590-0654	35-1656375	501c3	6,427				General support

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(1) Kosciusko County Teen Court 121 N Lake St Warsaw IN 46580	86-3922463	501c3	5,500				General Support
(2) Kosciusko Home Care and Hospice 1515 Provident Dr Ste 250 Warsaw IN 46580-3287	35-2074505	501c3	54,286				General Support
(3) Kosciusko Leadership Academy PO Box 1387 Warsaw IN 46581	62-1433316	501c3	7,200				General Support
(4) Lakeland Christian Academy Assoc. 1093 S 250 E Winona Lake IN 46590-5763	35-1327583	501c3	47,949				General support
(5) Lakeland Youth Center PO Box 201 Syracuse IN 46567	35-1098400	501c3	9,999				Preschool Support
(6) Lawrence D. Bell Aircraft Museum PO Box 411 Mentone IN 46539	51-0145792	501c3	6,502				General support
(7) Leesburg United Methodist Church PO Box 175 Leesburg IN 46538	35-1356575	501c3	6,442				General support
(8) Leesburg Volunteer Fire Dept. 6396 N Old State Road 15 Leesburg IN 46538-9044	90-0104314	501c3	10,736				General support
(9) LeSEA Global Feed The Hungry 530 E Ireland Rd South Bend IN 46614	32-0053249	501c3	5,054				General support

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(1)	Little Lambs Preschool/Daycare 1413 N Long Dr Syracuse IN 46567	26-3032872	501c3	10,000				Summer Activities
(2)	Lost Sparrows PO Box 751 Winona Lake IN 46590	82-2751938	501c3	35,350				General Support
(3)	Mentone United Methodist Church PO Box 456 Mentone IN 46539	35-1574776	501c3	8,000				General Support
(4)	Milford Food Bank PO Box 116 Milford IN 46542	86-3382997	501c3	8,250				Food to Fight Hunger
(5)	Milford Public Library PO Box 269 Milford IN 46542-0269	35-1109840	GOV	6,036				General support
(6)	Music for Purpose 1855 E Vista Way #10 Vista CA 92084	47-1542144	501c3	6,000				General Support
(7)	Nehemiah Vision Ministries PO Box 1956 Noblesville IN 46061	20-8957812	501c3	10,000				General Support
(8)	New Hope Pet Rescue 72555 County Road 29 Syracuse IN 46567	45-0538657	501c3	5,465				General Support
(9)	North Webster Community Center, Inc PO Box 379 North Webster IN 46555	61-1407545	501c3	243,000				General support

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1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	Oakwood Foundation, Inc. 702 E Lake View Rd Ste100 Syracuse IN 46567	35-1893123	501c3	68,816				General support
(2)	Onmission Partners 1413 E Lael Dr Orange CA 92866	47-5170322	501c3	6,500				General Support
(3)	Operation Read PO Box 796 Warsaw IN 46581	35-1900716	501c3	19,017				General Support
(4)	Our Father's House 2114 E Winona Ave Warsaw IN 46580	35-2029493	501c3	17,000				General Support
(5)	Pleasant Grove United Methodist 2943 E 400 S Warsaw IN 46580-8769	35-2019558	501c3	6,000				Food for Children
(6)	Pleasant View Bible Church 2782 W 200 N Warsaw IN 46580	35-1502930	501c3	47,341				Child Care Program
(7)	Presby Preschool 210 S High St Warsaw IN 46580	68-0585575	501c3	9,841				Tutoring Pogram
(8)	Prosperity Indiana 1099 N Meridian St #170 Indianapolis IN 46204	35-1695379	501c3	40,500				Housing Study
(9)	Purdue Research Foundation, Inc. 403 W Wood St West Lafayette IN 47907	35-1052049	501c3	20,300				General 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

**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

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	REAL Services Inc 1151 S Michigan St South Bend IN 46601	35-1157606	501c3	11,000				General Support
(2)	Redeemer Lutheran Church and School 1720 E Center St Warsaw IN 46580	43-0658188	501c3	6,000				Early Learning
(3)	Right to Life of North Central PO Box 1162 Warsaw IN 46581-1162	35-2024811	501c3	9,000				General Support
(4)	Riley Children's Foundation 500 N Meridian St Ste 100 Indianapolis IN 46204	35-0868147	501c3	46,184				General support
(5)	Ripe for Harvest World Outreach PO Box 62009 Colorado Springs CO 80962	20-2322235	501c3	10,000				General Support
(6)	Rose Garden Recovery Community PO Box 571 Syracuse IN 46567	83-2507676	501c3	8,480				General support
(7)	Sacred Heart Catholic Church 125 N Harrison St Warsaw IN 46580	35-0876373	501c3	27,277				General Support
(8)	Sacred Heart Catholic Elementary 135 N Harrison St Warsaw IN 46580-3728	35-0876373	501c3	19,853				General support
(9)	Safe Harbor Child Advocacy Center 1515 Provident Dr Warsaw IN 46580	84-4729141	501c3	10,000				Support Dog

- 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

**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.

OMB No. 1545-0047

2023

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Department of the Treasury
Internal Revenue Service

Attach to Form 990.

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

Name of the organization Kosciusko County Community Foundation, Inc.	Employer identification number 35-6086777
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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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Saint Anne's Church 424 W Market St Warsaw IN 46580	35-1323902	501c3	22,199				General support
(2) Scouting America 8315 W Jefferson Blvd Fort Wayne IN 46804-8320	35-0876343	501c3	12,865				General Support
(3) Seelyville United Methodist Church PO Box 196 Terre Haute IN 47878	35-1285167	501c3	225,551				General Support
(4) Sleep in Heavenly Peace PO Box 390780 Omaha NE 68139	46-4346568	501c3	10,000				General Support
(5) St. Joseph's Indian School PO Box 100 Chamberlain SD 57325	46-0235912	501c3	300,735				General Support
(6) St. Jude Children's Research Hosp. 501 St Jude Pl Memphis TN 38105	62-0646012	501c3	6,442				General support
(7) Stillwater Hospice 5910 Homestead Rd Fort Wayne IN 46814	35-1687026	501c3	7,500				General Support
(8) Syracuse-Wawasee Park Foundation 813 S Huntington St Syracuse IN 46567	35-1910250	501c3	16,574				Trail Expansion
(9) The Center for Whitley County Youth 201 W Market St Columbia City IN 46725	20-5993971	501c3	12,000				Program 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

**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.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Attach to Form 990.

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

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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	The Honeywell Foundation 275 W Market St Wabash IN 46992	35-0390706	501c3	5,700				Educational Outreach
(2)	The Salvation Army 501 E Arthur St Warsaw IN 46580	22-2406433	501c3	42,545				General Support
(3)	The Watershed Foundation PO Box 55 North Webster IN 46555-0055	35-2020845	501c3	6,229				General support
(4)	Tippecanoe Valley School Corp 8343 S State Road 19 Akron IN 46910	35-1072268	GOV	6,684				Playground Accessib.
(5)	Town of Leesburg PO Box 372 Leesburg IN 46538-0372	35-6001087	GOV	10,736				General Support
(6)	Town of Winona Lake PO Box 338 Winona Lake IN 46590	35-6001243	GOV	20,197				Limitless Park Supp.
(7)	Turning Point, Inc. PO Box 751 North Webster IN 46555	35-2486061	501c3	20,000				Counseling
(8)	United Way of Kosciusko County, Inc PO Box 923 Warsaw IN 46581-0923	35-1044331	501c3	8,347				General support
(9)	Wagon Wheel Center for the Arts 2515 E Center St Warsaw IN 46580	26-3885020	501c3	25,835				General 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

**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

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization Kosciusko County Community Foundation, Inc.	Employer identification number 35-6086777
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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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Warsaw Area Career Center 1 Tiger Lane Warsaw IN 46580	35-6002915	GOV	150,000				CDA Cert. Track
(2) Warsaw Biblical Gardens 347 N Buffalo St Warsaw IN 46580	47-1565096	501c3	5,176				General Support
(3) Warsaw Community Church 1855 S County Farm Rd Warsaw IN 46580	35-1909524	501c3	68,000				General Support
(4) Warsaw Education Foundation 1 Tiger Ln Warsaw IN 46581-1343	35-1719646	501c3	9,785				General Support
(5) Warsaw Parks & Recreation Dept. 123 E Fort Wayne St Warsaw IN 46580	35-6001227	GOV	7,097				Summer Concerts
(6) Water for Good, Inc. 9511 Angola Ct, Ste 257 Indianapolis IN 46268	32-0112278	501c3	33,290				General support
(7) Wawasee Area Conservancy Foundation PO Box 548 Syracuse IN 46567	35-1832807	501c3	20,009				General support
(8) Wawasee Community School Corp 801 S Sycamore St Syracuse IN 46567-9170	35-1073192	GOV	5,650				Child Care Program
(9) Winona Lake Community Church 902 College Ave Winona Lake IN 46590	35-1180941	501c3	6,432				General 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

**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

2023

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	Winona Lake Grace Brethren Church 1200 Kings Hwy Winona Lake IN 46590	35-1319207	501c3	45,000				General Support
(2)	Winona Lake Volunteer Fire Dept 1000 Kings Hwy Winona Lake IN 46590	40-1410803	GOV	15,787				Auto Emergency Plugs
(3)	World Compassion Network, Inc. PO Box 1152 Warsaw IN 46581-1152	35-2157111	501c3	21,000				General support
(4)	YMCA of Muncie-Camp Crosley 165 EMS T2 Ln North Webster IN 46555	35-0868215	501c3	8,000				General support
(5)								
(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

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Educational Scholarships	211	774,275			
2 Utility/Phone Assistance	18	3,759			
3 Housing/Shelter Assist.	13	5,383			
4 Medical Expenses Assist.	123	141,317			
5 Transportation Assistance	203	42,739			
6 Other Expenses Med. Cond.	18	6,007			
7 Dental Exp. Assistance	8	4,166			

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

See Schedule I Supplemental Information Worksheet

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Educate/Health/Human Svcs	4	1,057			
2					
3					
4					
5					
6					
7					

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

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Supplemental Information

SCHEDULE I
(Form 990)

For calendar year 2023, or tax year beginning 07/01/23, and ending 06/30/24

2023

Name of the organization Kosciusko County Community
Foundation, Inc.

Employer identification number

35-6086777

Public Inspection Copy

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

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

Part IV - Additional Information

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

Part III, Line 8: Assistance provided to children.

SCHEDULE J (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Kosciusko County Community Foundation, Inc.

Employer identification number

35-6086777

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- First-class or charter travel, Travel for companions, Tax indemnification and gross-up payments, Discretionary spending account, Housing allowance or residence for personal use, Payments for business use of personal residence, Health or social club dues or initiation fees, Personal services (such as maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- Compensation committee, Independent compensation consultant, Form 990 of other organizations, Written employment contract, Compensation survey or study, Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a Receive a severance payment or change-of-control payment?
b Participate in or receive payment from a supplemental nonqualified retirement plan?
c Participate in or receive payment from an equity-based compensation arrangement?

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a The organization?
b Any related organization?

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

- a The organization?
b Any related organization?

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Table with 3 columns: Question ID, Yes, No. Rows 1a, 1b, 2, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, 8, 9.

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Stephanie M. Overbey 1 CEO	(i)	154,450	0	0	4,634	3,050	162,134	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

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**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

**Open To Public
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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.

Department of the Treasury
Internal Revenue Service

Name of the organization

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	11	4,542,092	Ave high/low date of gift
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (Grain)	X	3	11,397	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 V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

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**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

**Kosciusko County Community
Foundation, Inc.**

Employer identification number

35-6086777

Form 990 - Organization's Mission or Most Significant Activities

(Continued from Form 990, Part I, Line 1)

We granted nearly \$7 million in arts/culture, civic, human services, recreation, health, education, environment, and faith based and religion projects.

Form 990 - Organization's Mission

The mission of the Community Foundation: Bring caring people and charitable endeavors together, to inspire generosity and strengthen communities. 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

Name of the organization

Employer identification number

Kosciusko County Community

35-6086777

Board of Directors, except that the Executive Committee shall not have the authority to amend the By-Laws.

Public Inspection Copy

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

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

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

The Community Foundation requires a signed conflict of interest disclosure form from all board members and from any committee member who is in a position to recommend grant distributions. Disclosure forms are renewed and re-signed annually or each time they (board members) serve on a grant or scholarship committee. The 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

Name of the organization

Employer identification number

Kosciusko County Community

35-6086777

15a) The following process was undertaken in fiscal year 2022/2023, with respect to compensation paid to the CEO in fiscal year 2023/2024. 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 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

Name of the organization

Employer identification number

Kosciusko County Community

35-6086777

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

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

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

Stephanie Overbey served .05 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	\$ 25,632
Agency Fund Revenues	\$ -315,715
Agency Fund Expenses	\$ 110,551
Total	\$ -179,532

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization

**Kosciusko County Community
Foundation, Inc.**

Employer identification number

35-6086777

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.

(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 27-1038452 Warsaw IN 46580	Charity/Ed	IN	501c3	12a	Kosciusko	X	
(2)							
(3)							
(4)							
(5)							

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) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

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

(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.

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

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

	Yes	No
1a		X
1b		X
1c		X
1d		X
1e		X
1f		X
1g		X
1h		X
1i		X
1j		X
1k		X
1l		X
1m		X
1n		X
1o		X
1p		X
1q		X
1r		X
1s		X

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

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

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

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

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

Part VII

Supplemental Information.

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

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