

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

**2018**  
Open to Public  
Inspection

◆ Do not enter social security numbers on this form as it may be made public.  
◆ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

## A For the 2018 calendar year, or tax year beginning , and ending

<b>B</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	<b>C</b> Name of organization <b>NORTH GEORGIA COMMUNITY FOUNDATION, INC.</b>		<b>D</b> Employer identification number  <b>**-***0318</b>
	Doing business as		<b>E</b> Telephone number  <b>770-535-7880</b>
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>615 F OAK STREET NW</b>		
	City or town, state or province, country, and ZIP or foreign postal code <b>GAINESVILLE GA 30501</b>		<b>G</b> Gross receipts\$ <b>28,482,899</b>
	<b>F</b> Name and address of principal officer: <b>MICHELLE PRATER</b> <b>615 OAK STREET NW STE 1300</b> <b>GAINESVILLE GA 30501</b>		
<b>I</b> 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		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
<b>J</b> Website: ◆ <b>WWW.NGCF.ORG</b>		<b>H(c)</b> Group exemption number ◆	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ◆		<b>L</b> Year of formation: <b>1985</b> <b>M</b> State of legal domicile: <b>GA</b>	

## Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE NORTH GEORGIA COMMUNITY FOUNDATION IS DEDICATED TO ENHANCING THE SPIRIT OF COMMUNITY AND QUALITY OF LIFE IN THE GREATER NORTH GEORGIA REGION BY BUILDING, PRESERVING, AND DISTRIBUTING PHILANTHROPIC ASSETS</b>			
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>22</b>	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>22</b>	
	<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	<b>6</b>	
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>30</b>	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12		<b>7a</b>	<b>271,854</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 38		<b>7b</b>	<b>200,980</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year
			<b>11,596,086</b>	<b>17,374,634</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)		<b>428,885</b>	<b>570,298</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		<b>2,623,773</b>	<b>4,527,649</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		<b>-37,724</b>	<b>-30,807</b>
<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)		<b>14,611,020</b>	<b>22,441,774</b>	
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)		<b>8,311,404</b>	<b>7,133,948</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		<b>426,107</b>	<b>510,683</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ◆ <b>122,911</b>			
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		<b>722,322</b>	<b>753,304</b>
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		<b>9,459,833</b>	<b>8,397,935</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12		<b>5,151,187</b>	<b>14,043,839</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)		Beginning of Current Year	End of Year
			<b>60,952,112</b>	<b>68,333,072</b>
	<b>21</b> Total liabilities (Part X, line 26)		<b>1,269,180</b>	<b>847,598</b>
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20		<b>59,682,932</b>	<b>67,485,474</b>	

## 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 <b>MICHELLE PRATER</b>		Date <b>PRESIDENT/CEO</b>	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN *****
	<b>J. CHRIS HOLLIFIELD</b>	<b>J. CHRIS HOLLIFIELD</b>		
	Firm's name " <b>RUSHTON &amp; COMPANY, LLC</b>	Firm's EIN " <b>**-***2374</b>		
	Firm's address " <b>P.O. BOX 2917 GAINESVILLE, GA 30503</b>	Phone no. <b>770-287-7800</b>		

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2018)

**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:

**THE NORTH GEORGIA COMMUNITY FOUNDATION IS DEDICATED TO ENHANCING THE SPIRIT OF COMMUNITY AND QUALITY OF LIFE IN THE GREATER NORTH GEORGIA REGION BY BUILDING, PRESERVING, AND DISTRIBUTING PHILANTHROPIC ASSETS**

**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 \$ **7,753,918** including grants of \$ **7,133,948** ) (Revenue \$ **72,389** )**GRANTS AND SCHOLARSHIPS**

**THE NORTH GEORGIA COMMUNITY FOUNDATION OFFERS OUR DONORS THE OPPORTUNITY TO CREATE A LEGACY BY ESTABLISHING CHARITABLE FUNDS TO MAKE GRANTS TO SUPPORT NONPROFIT ORGANIZATIONS AND CAUSES IMPORTANT TO THEM. IN ADDITION, WE SUPPORT AREA NONPROFITS THROUGH OUR COMMUNITY IMPACT GRANT PROGRAM AND LOCAL STUDENTS THROUGH OUR SCHOLARSHIP PROGRAMS. DURING THE YEAR, WE AWARDED OVER \$5 MILLION IN GRANTS AND \$200,000 IN SCHOLARSHIPS.**

**4b** (Code: ) (Expenses \$ **187,724** including grants of \$ ) (Revenue \$ **192,520** )**SERVICE TO NONPROFITS**

**THE COMMUNITY FOUNDATION IS COMMITTED TO SUPPORTING LOCAL NON-PROFIT ORGANIZATIONS. THE FOUNDATION OFFERS AFFORDABLE OFFICE SPACE TO A WIDE VARIETY OF NON-PROFITS. IN ADDITION TO THE FOUNDATION OFFICES, THE COMMUNITY FOUNDATION BUILDING IS HOME TO 11 LOCAL NON-PROFIT ORGANIZATIONS. THROUGH THE NONPROFIT NETWORK, WHICH PROVIDES ELECTRONIC NEWSLETTERS WITH FIELD-SPECIFIC INFORMATION TO NETWORK MEMBERS AND TRAINING WORKSHOPS THAT ARE LOCAL AND AFFORDABLE FOR THE SMALLER NON-PROFITS IN THE REGION, THE COMMUNITY FOUNDATION IS ABLE TO BUILD CAPACITY AND STRENGTHEN THE LOCAL NON-PROFITS SO THEY CAN BETTER ACHIEVE THEIR MISSIONS.**

**4c** (Code: ) (Expenses \$ **148,379** including grants of \$ ) (Revenue \$ **36,801** )**PROMOTING PHILANTHROPY**

**THE COMMUNITY FOUNDATION PROVIDES PROFESSIONAL ADVISORS WITH THE INFORMATION THEY NEED TO ADD CHARITABLE GIVING AND PHILANTHROPIC PLANNING TO THE DISCUSSIONS THEY HAVE WITH THEIR CLIENTS. BY ACTIVELY WORKING WITH PROFESSIONAL ADVISORS THE COMMUNITY FOUNDATION IS PROMOTING PHILANTHROPY IN THE NORTH GEORGIA COMMUNITY. IN ADDITION, THE COMMUNITY FOUNDATION HOSTS AN ANNUAL PHILANTHROPIST OF THE YEAR EVENT WHICH HONORS AN INDIVIDUAL, FAMILY OR BUSINESS FOR LIFE-TIME OR LONG-TERM ACHIEVEMENTS THAT HAVE MADE A SIGNIFICANT IMPACT IN THE COMMUNITY. THE AWARD HONORS THOSE WITH A PROVEN RECORD OF EXCEPTIONAL GENEROSITY AND WHOSE GENEROSITY ENCOURAGES OTHERS TO TAKE PHILANTHROPIC LEADERSHIP ROLES.**

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

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

**4e** Total program service expenses **8,090,021**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<b>X</b>	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<b>X</b>	
<b>3</b> 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		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> 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		<b>X</b>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		<b>X</b>
<b>6</b> 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	<b>X</b>	
<b>7</b> 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		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
<b>9</b> 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	<b>X</b>	
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	<b>X</b>	
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>X</b>	
<b>b</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		<b>X</b>
<b>c</b> 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		<b>X</b>
<b>d</b> 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		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>X</b>	
<b>f</b> 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	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		<b>X</b>
<b>b</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	<b>X</b>	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</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		<b>X</b>
<b>15</b> 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		<b>X</b>
<b>16</b> 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		<b>X</b>
<b>17</b> 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)		<b>X</b>
<b>18</b> 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	<b>X</b>	
<b>19</b> 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		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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	<b>X</b>	

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>22</b> 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>	<b>X</b>	
<b>23</b> 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>	<b>X</b>	
<b>24a</b> 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>		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>		<b>X</b>
<b>b</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>		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	<b>X</b>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> 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>		<b>X</b>
<b>33</b> 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>		<b>X</b>
<b>34</b> 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>		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>b</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>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b> 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>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

**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
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	<b>23</b>	
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	<b>0</b>	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
	<b>1c</b>	

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

		Yes	No
<b>2a</b> 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	<b>2a</b> <b>6</b>		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	<b>X</b>	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	<b>X</b>	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	<b>3b</b>	<b>X</b>	
<b>4a</b> 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)?	<b>4a</b>		<b>X</b>
<b>b</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).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		<b>X</b>
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		<b>X</b>
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> 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?	<b>6a</b>		<b>X</b>
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> 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?	<b>7a</b>	<b>X</b>	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	<b>X</b>	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		<b>X</b>
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		<b>X</b>
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		<b>X</b>
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		<b>X</b>
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		<b>X</b>
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		<b>X</b>
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		<b>X</b>
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		<b>X</b>
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</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	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		<b>X</b>
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>		
<b>15</b> 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.	<b>15</b>		<b>X</b>
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		<b>X</b>

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

**Section A. Governing Body and Management**

	1a	22	1b	22	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		22		22		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent						
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?					2	X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?					3	X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?					5	X
<b>6</b> Did the organization have members or stockholders?					6	X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?					7a	X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?					7b	X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
<b>a</b> The governing body?					8a	X
<b>b</b> Each committee with authority to act on behalf of the governing body?					8b	X
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O					9	X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	10a	X
<b>b</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	X
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
<b>13</b> Did the organization have a written whistleblower policy?	13	X
<b>14</b> Did the organization have a written document retention and destruction policy?	14	X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	15a	X
<b>b</b> Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
<b>b</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 ♦ **GA**

**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 in Schedule O)

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ♦

**LISA WARWICK**  
**GAINESVILLE**

**615F OAK STREET**

**GA 30503**

**770-535-7880**

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <b>MICHELLE PRATER</b>	40.00									
<b>PRESIDENT/CEO</b>	0.00	X		X				139,605	0	18,019
(2) <b>LONA POPE</b>	1.00									
<b>VICE CHAIR</b>	0.00	X		X				0	0	0
(3) <b>VIRGILIO PEREZ PASCOE</b>	1.00									
<b>PAST CHAIR</b>	0.00	X		X				0	0	0
(4) <b>TIM DARRAH</b>	1.00									
<b>VICE CHAIR</b>	0.00	X		X				0	0	0
(5) <b>ROB FOWLER</b>	1.00									
<b>SECRETARY</b>	0.00	X		X				0	0	0
(6) <b>RUSTY HOPKINS</b>	1.00									
<b>TREASURER</b>	0.00	X		X				0	0	0
(7) <b>JEFF ASH</b>	1.00									
<b>MEMBER</b>	0.00	X						0	0	0
(8) <b>PHIL BETTIS</b>	1.00									
<b>MEMBER</b>	0.00	X						0	0	0
(9) <b>LANCE CARPENTER</b>	1.00									
<b>MEMBER</b>	0.00	X						0	0	0
(10) <b>TAMMY CAUDELL</b>	1.00									
<b>MEMBER</b>	0.00	X						0	0	0
(11) <b>STEVE COCKERHAM</b>	1.00									
<b>MEMBER</b>	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) BLAIR DIAZ	1.00									
MEMBER	0.00	X						0	0	0
(13) LINDA FOSTER	1.00									
MEMBER	0.00	X						0	0	0
(14) CHIP FRIERSON	1.00									
MEMBER	0.00	X						0	0	0
(15) JAY JACOBS	1.00									
MEMBER	0.00	X						0	0	0
(16) CAL JOHNSON	1.00									
MEMBER	0.00	X						0	0	0
(17) BETHANY MAGNUS	1.00									
MEMBER	0.00	X						0	0	0
(18) DONNA MAYO	1.00									
MEMBER	0.00	X						0	0	0
(19) MARY HELEN MCGRUDER	1.00									
MEMBER	0.00	X						0	0	0
<b>1b Sub-total</b>								<b>139,605</b>		<b>18,019</b>
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>139,605</b>		<b>18,019</b>

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 <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>		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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>				
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	17,374,634			
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		340,908			
	<b>h Total.</b> Add lines 1a-1f		17,374,634			
<b>Program Service Revenue</b>		Busn. Code				
	<b>2a</b> ADMINISTRATIVE FEES	900099	271,854		271,854	
	<b>b</b> FOUNDATION FEES - OTHER	900099	111,367	111,367		
	<b>c</b> OFFICE RENTAL TO NON PROFITS	900099	108,824	108,824		
	<b>d</b> SHEEPDOG FISCAL SPONSORSHIP	900099	36,801	36,801		
	<b>e</b> REGION 2 RTAC EDUC FUND	900099	18,036	18,036		
	<b>f</b> All other program service revenue	900099	23,416	23,416		
	<b>g Total.</b> Add lines 2a-2f		570,298			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		3,949,563			3,949,563
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
		(i) Real (ii) Personal				
	<b>6a</b> Gross rents					
	<b>b</b> Less: rental exps.					
	<b>c</b> Rental inc. or (loss)					
	<b>d</b> Net rental income or (loss)					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
		6,557,003				
	<b>b</b> Less: cost or other basis & sales exps.	5,976,795 2,122				
	<b>c</b> Gain or (loss)	580,208 -2,122				
	<b>d</b> Net gain or (loss)		578,086	578,086		
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	31,401			
	<b>b</b> Less: direct expenses	b	62,208			
	<b>c</b> Net income or (loss) from fundraising events		-30,807			-31,909
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19	a				
	<b>b</b> Less: direct expenses	b				
<b>c</b> Net income or (loss) from gaming activities						
<b>10a</b> Gross sales of inventory, less returns and allowances	a					
<b>b</b> Less: cost of goods sold	b					
<b>c</b> Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code				
<b>11a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d						
<b>12 Total revenue.</b> See instructions.			22,441,774	876,530	271,854	3,917,654

**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 ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	<b>6,872,048</b>	<b>6,872,048</b>		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	<b>261,900</b>	<b>261,900</b>		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	<b>139,605</b>	<b>62,822</b>	<b>13,961</b>	<b>62,822</b>
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	<b>276,136</b>	<b>179,929</b>	<b>75,673</b>	<b>20,534</b>
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	<b>18,056</b>	<b>10,543</b>	<b>3,893</b>	<b>3,620</b>
<b>9</b> Other employee benefits	<b>43,659</b>	<b>25,492</b>	<b>9,413</b>	<b>8,754</b>
<b>10</b> Payroll taxes	<b>33,227</b>	<b>19,401</b>	<b>7,164</b>	<b>6,662</b>
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	<b>25,150</b>	<b>24,940</b>	<b>155</b>	<b>55</b>
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	<b>2,017</b>	<b>2,017</b>		
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	<b>15,865</b>	<b>15,733</b>	<b>97</b>	<b>35</b>
<b>12</b> Advertising and promotion	<b>32,477</b>	<b>18,963</b>	<b>7,002</b>	<b>6,512</b>
<b>13</b> Office expenses	<b>106,547</b>	<b>101,699</b>	<b>3,569</b>	<b>1,279</b>
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	<b>66,769</b>	<b>63,730</b>	<b>2,237</b>	<b>802</b>
<b>17</b> Travel	<b>25,914</b>	<b>15,131</b>	<b>5,587</b>	<b>5,196</b>
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	<b>72,872</b>	<b>69,557</b>	<b>2,441</b>	<b>874</b>
<b>23</b> Insurance	<b>9,412</b>	<b>8,984</b>	<b>315</b>	<b>113</b>
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> PROGRAM EXPENSE	<b>233,424</b>	<b>233,424</b>		
<b>b</b> INCOME TAX	<b>52,759</b>		<b>52,759</b>	
<b>c</b> REGION 2 RTAC FUND	<b>38,058</b>	<b>38,058</b>		
<b>d</b> PHILANTHROPIST OF THE YEA	<b>27,658</b>	<b>27,658</b>		
<b>e</b> All other expenses	<b>44,382</b>	<b>37,992</b>	<b>737</b>	<b>5,653</b>
<b>25</b> Total functional expenses. Add lines 1 through 24e	<b>8,397,935</b>	<b>8,090,021</b>	<b>185,003</b>	<b>122,911</b>
<b>26</b> 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
<b>Assets</b>	1 Cash—non-interest bearing	2,301,047	1	4,121,059
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	29,693	7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	11,910	9	25,643
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,786,634		
	b Less: accumulated depreciation	10b 847,077	10c	1,939,557
	11 Investments—publicly traded securities	56,641,209	11	62,246,813
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	60,952,112	16	68,333,072	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	13,781	17	29,195
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,255,399	25	818,403
	26 <b>Total liabilities.</b> Add lines 17 through 25	1,269,180	26	847,598
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
27 Unrestricted net assets		57,873,483	27	66,554,154
28 Temporarily restricted net assets		1,809,449	28	931,320
29 Permanently restricted net assets			29	
<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
30 Capital stock or trust principal, or current funds			30	
31 Paid-in or capital surplus, or land, building, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds			32	
33 <b>Total net assets or fund balances</b>		59,682,932	33	67,485,474
34 <b>Total liabilities and net assets/fund balances</b>	60,952,112	34	68,333,072	

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>22,441,774</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>8,397,935</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>14,043,839</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	<b>59,682,932</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>-5,286,107</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	<b>-955,190</b>
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	<b>67,485,474</b>

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> 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		<b>X</b>
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<b>X</b>	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<b>X</b>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) PHILLIPPA LEWIS MOSS	1.00									
MEMBER	0.00	X						0	0	0
(21) ANN NIXON	1.00									
MEMBER	0.00	X						0	0	0
(22) BRIAN WHALEN	1.00									
MEMBER	0.00	X						0	0	0
(23) MARY HART WILHEIT	1.00									
MEMBER	0.00	X						0	0	0
<b>1b Sub-total</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

**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
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		
<b>4</b> 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> .....		
<b>5</b> 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> .....		

**Section B. Independent Contractors**

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

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

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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

◆ Attach to Form 990 or Form 990-EZ.

◆ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018****Open to Public  
Inspection**

Name of the organization

**NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**

Employer identification number

**\*\*-\*\*\*0318****Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations .....
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

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

Schedule A (Form 990 or 990-EZ) 2018

**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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,136,280	7,030,292	9,062,272	11,596,086	17,374,634	51,199,564
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	6,136,280	7,030,292	9,062,272	11,596,086	17,374,634	51,199,564
<b>5</b> 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)						9,356,663
<b>6 Public support.</b> Subtract line 5 from line 4						41,842,901

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ◆	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4	6,136,280	7,030,292	9,062,272	11,596,086	17,374,634	51,199,564
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	406,008	437,824	455,373	2,465,175	3,949,563	7,713,943
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on	56,095	128,811	173,638	181,820	221,921	762,285
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	10,175	17,500	9,662	11,671	20,235	69,243
<b>11 Total support.</b> Add lines 7 through 10						59,745,035
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	514,502
<b>13 First five years.</b> 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 <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	70.04 %
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14	<b>15</b>	83.21 %
<b>16a 33 1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2017.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2018.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2017.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ◆	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ◆	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First five years.</b> 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 <b>stop here</b> <span style="float: right;">▶ <input type="checkbox"/></span>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2018</b> (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2017</b> Schedule A, Part III, line 17	<b>18</b>	%
<b>19a 33 1/3% support tests—2018.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization <span style="float: right;">▶ <input type="checkbox"/></span>		
<b>b 33 1/3% support tests—2017.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization <span style="float: right;">▶ <input type="checkbox"/></span>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <span style="float: right;">▶ <input type="checkbox"/></span>		



**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> 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>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described in (a) above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>1</b>		
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

**2 Activities Test. Answer (a) and (b) below.**

	Yes	No
<b>a</b> 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 <b>Part VI</b> 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>2a</b>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>2b</b>		
<b>3 Parent of Supported Organizations. Answer (a) and (b) below.</b>		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .		
<b>3a</b>		
<b>b</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 <b>Part VI</b> the role played by the organization in this regard.		
<b>3b</b>		

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

- 7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in <b>Part VI</b> ). See instructions.		
7	<b>Total annual distributions.</b> Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.		
9	Distributable amount for 2018 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-explain in <b>Part VI</b> ). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013 .....			
b From 2014 .....			
c From 2015 .....			
d From 2016 .....			
e From 2017 .....			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
7 <b>Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014 .....			
b Excess from 2015 .....			
c Excess from 2016 .....			
d Excess from 2017 .....			
e Excess from 2018 .....			

**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.)

**PART II, LINE 10 - OTHER INCOME DETAIL**

<b>PROGRAM SERVICE REVENUE</b>	<b>\$</b>	<b>49,008</b>
--------------------------------	-----------	---------------

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**◆ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
◆ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

Name of the organization

**NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**

Employer identification number

**\*\*-\*\*\*0318**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 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 foundationCheck 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**

- ☒
- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33
- <sup>1</sup>
- /
- <sub>3</sub>
- % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), 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, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018****Open to Public  
Inspection**

Name of the organization

**NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**

Employer identification number

**\*\*-\*\*\*0318****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	<b>151</b>	
2 Aggregate value of contributions to (during year)	<b>7,863,072</b>	
3 Aggregate value of grants from (during year)	<b>5,280,670</b>	
4 Aggregate value at end of year	<b>31,429,351</b>	
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Part II Conservation Easements.**

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	<b>2a</b>
b Total acreage restricted by conservation easements	<b>2b</b>
c Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	<b>2d</b>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

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

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

	Amount
<b>1c</b>	<b>137,570,567</b>
<b>1d</b>	<b>1,045,243</b>
<b>1e</b>	<b>-11,917,213</b>
<b>1f</b>	<b>126,698,597</b>

**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
<b>1a</b> Beginning of year balance	9,971,585	8,182,665	9,343,934	8,110,182	7,483,311
<b>b</b> Contributions	1,570,509	1,029,627	677,880	1,648,955	667,645
<b>c</b> Net investment earnings, gains, and losses	-297,848	1,392,834	631,355	179,652	524,670
<b>d</b> Grants or scholarships	-516,601	-540,827	-2,376,618	-502,855	-481,674
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses	-111,227	-92,714	-93,886	-92,000	-83,770
<b>g</b> End of year balance	10,616,418	9,971,585	8,182,665	9,343,934	8,110,182

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

- a** Board designated or quasi-endowment ☒ %  
**b** Permanent endowment ☒ %  
**c** Temporarily restricted endowment ☒ %

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

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

- (i) unrelated organizations .....  
(ii) related organizations .....

	Yes	No
<b>3a(i)</b>		<input checked="" type="checkbox"/>
<b>3a(ii)</b>		<input checked="" type="checkbox"/>
<b>3b</b>		

**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
<b>1a</b> Land		567,690		567,690
<b>b</b> Buildings		2,015,348	743,164	1,272,184
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		102,684	62,590	40,094
<b>e</b> Other		100,912	41,323	59,589
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,939,557



**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ♦		

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>LIABILITIES UNDER SPLIT INTEREST AG</b>	<b>740,199</b>
(3) <b>ANNUITY LIABILITIES</b>	<b>76,697</b>
(4) <b>INCOME TAXES PAYABLE</b>	<b>867</b>
(5) <b>SECURITY DEPOSIT</b>	<b>640</b>
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ♦	<b>818,403</b>

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	<b>15,191,803</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	<b>-5,286,107</b>
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	<b>67,598</b>
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	<b>-5,218,509</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	<b>20,410,312</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	<b>2,031,462</b>
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	<b>2,031,462</b>
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	<b>22,441,774</b>

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	<b>8,034,095</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	<b>67,599</b>
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	<b>67,599</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	<b>7,966,496</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	<b>431,439</b>
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	<b>431,439</b>
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	<b>8,397,935</b>

**Part XIII Supplemental Information.**

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

**PART IV, LINE 1B - EXPLANATION FOR UNREPORTED CONTRIBUTIONS OR ASSETS**

THE FOUNDATION ACTS AS TRUSTEE FOR VARIOUS TRUSTS AND FOUNDATIONS THAT MAINTAIN THEIR ASSETS AT THE NORTH GEORGIA COMMUNITY FOUNDATION. THE FOUNDATION DOES NOT HAVE VARIANCE POWER AS TRUSTEE AND HAS REPORTED THESE AMOUNTS IN PRIOR YEARS AS BOTH AN ASSET AND A LIABILITY.

**PART X - FIN 48 FOOTNOTE**

EFFECTIVE JANUARY 1, 2010, THE FOUNDATION IMPLEMENTED THE NEW ACCOUNTING REQUIREMENTS ASSOCIATED WITH UNCERTAINTY IN INCOME TAXES USING THE PROVISIONS OF FINANCIAL ACCOUNTING STANDARDS BOARD [FASB] ASC 740, INCOME TAXES. THE GUIDANCE PRESCRIBES A MINIMUM RECOGNITION THRESHOLD AND MEASUREMENT METHODOLOGY THAT A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN

**Part XIII** Supplemental Information (continued)

IN A TAX RETURN IS REQUIRED BEFORE BEING RECOGNIZED IN THE FINANCIAL STATEMENTS. IT ALSO PROVIDES GUIDANCE FOR DERECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES, ACCOUNTING IN INTERIM PERIODS, DISCLOSURE AND TRANSITION. AS OF DECEMBER 31, 2018, THE FOUNDATION HAS NO UNCERTAIN TAX POSITIONS THAT QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

THE FOUNDATION HAS VARIOUS REVENUE FROM CHARGES FOR SERVICES WHICH CREATES UNRELATED BUSINESS INCOME TAX. THE FOUNDATION PAYS THE REQUIRED FEDERAL AND STATE INCOME TAX AT THE CORPORATE TAX RATES.

WITH FEW EXCEPTIONS, THE FOUNDATION IS NO LONGER SUBJECT TO U.S. FEDERAL, STATE, AND LOCAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE FISCAL YEAR 2015.

## PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

SPECIAL EVENTS EXPENSE	\$ 67,598
------------------------	-----------

## PART XI, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER

ASC 958 HELD FOR OTHERS DONATIONS	\$ 1,485,347
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ASC 958 HELD FOR OTHERS INVESTMENT REVENUE	\$ 546,115
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## PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

SPECIAL EVENTS EXPENSE	\$ 67,598
------------------------	-----------

BOOK / TAX DEPRECIATION DIFFERENCE	\$ 1
------------------------------------	------

## PART XII, LINE 4B - EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER

ASC 958 HELD FOR OTHERS GRANTS

\$

431,439

SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

◆ Attach to Form 990 or Form 990-EZ.

◆ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public  
Inspection

Name of the organization

NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.

Employer identification number

\*\*-\*\*\*0318

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations

b ☐ Internet and email solicitations

c ☐ Phone solicitations

d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants

f ☐ Solicitation of government grants

g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 <b>DANCING FOR A C</b> (event type)	(b) Event #2 <b>JEFFREY GAY MEM</b> (event type)	(c) Other events <b>NONE</b> (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	20,235	11,166		31,401
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	20,235	11,166		31,401
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	52,144	10,064		62,208
	10 Direct expense summary. Add lines 4 through 9 in column (d)				62,208
11 Net income summary. Subtract line 10 from line 3, column (d)				-30,807	

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ♦ .....

Address ♦ .....

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ♦ \$ ..... and the amount of gaming revenue retained by the third party ♦ \$ .....
- c** If "Yes," enter name and address of the third party:

Name ♦ .....

Address ♦ .....

**16** Gaming manager information:

Name ♦ .....

Gaming manager compensation ♦ \$ .....

Description of services provided ♦ .....

☐ Director/officer ☐ Employee ☐ Independent contractor

**17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ♦ \$ .....

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

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

2018

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Inspection

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Department of the Treasury  
Internal Revenue Service

Name of the organization

NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.

Employer identification number

\*\*-\*\*\*0318

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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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	ALEXANDER - THARPE FUND 150 BOBBY DODD WAY ATLANTA GA 30332	**--***3226	3	30,000				SOCIAL SERVICES
(2)	ANONYMOUS HANDS FOR RECOVERY 2101 MAGNOLIA AVE. SOUTHSUITE 518 BIRMINGHAM AL 35205	**--***7634	3	28,900				SOCIAL SERVICES
(3)	ATHENS TECHNICAL COLLEGE FOUNDATION 800 HIGHWAY 29, NORTH ATHENS GA 30601-1500	**--***4771	3	62,700				HEALTH
(4)	AUSTIN CLASSICAL GUITAR SOCIETY P.O. BOX 4072 AUSTIN TX 78765	**--***5883	3	10,000				ARTS/ CULTURE
(5)	BOY SCOUTS OF AMERICA - NORTHEAST G P.O. BOX 399 JEFFERSON GA 30549	**--***6207	3	33,000				SOCIAL SERVICES
(6)	BOYS & GIRLS CLUBS OF LANIER P.O. BOX 691 GAINESVILLE GA 30503	**--***6890	3	155,000				SOCIAL SERVICES
(7)	BRENAU UNIVERSITY 500 WASHINGTON ST., SE GAINESVILLE GA 30501	**--***6143	3	46,500				EDUCATION
(8)	CAREGIVER'S HOPE, INC. P.O. BOX 94173 ATLANTA GA 30377	**--***2833	3	7,000				SOCIAL SERVICES
(9)	CASA OF FORSYTH COUNTY, INC. 875 LANIER 400 PKWY BOX 7 CUMMING GA 30040	**--***1980	3	10,000				SOCIAL SERVICES

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ◆ 78

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

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SCHEDULE I  
(Form 990)

Grants and Other Assistance to Organizations,  
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(1)	CENTER POINT, INC. 1050 ELEPHANT TRAIL GAINESVILLE GA 30501	**--***2054	3	135,477				SOCIAL SERVICES
(2)	CITY CHURCH GAINESVILLE 3504 EDGEWOOD CIRCLE GAINESVILLE GA 30506	**--***4893	3	93,000				RELIGION
(3)	CLEMSON UNIVERSITY G08 SIKES HALL CLEMSON SC 29634	**--***6335	3	6,500				EDUCATION
(4)	CUMMING FIRST UNITED METHODIST CHUR P.O. BOX 606 CUMMING GA 30028	**--***2867	3	20,000				RELIGION
(5)	EAGLE RANCH, INC. P.O. BOX 7200 CHESTNUT MOUNTAIN GA 30502	**--***7408	3	446,000				SOCIAL SERVICES
(6)	ELACHEE NATURE SCIENCE CENTER, INC. 2125 ELACHEE DRIVE GAINESVILLE GA 30504	**--***3768	3	50,000				EDUCATION
(7)	ENOTA ELEMENTARY SCHOOL PTA, INC. 1340 ENOTA AVE., NE GAINESVILLE GA 30501	**--***0152	3	20,000				EDUCATION
(8)	FAMILY PROMISE OF FORSYTH COUNTY P.O. BOX 3305 CUMMING GA 30028	**--***4080	3	10,000				SOCIAL SERVICES
(9)	FAMILY PROMISE OF HALL COUNTY P.O. BOX 1251 GAINESVILLE GA 30503	**--***4034	3	10,000				SOCIAL SERVICES

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

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Schedule I (Form 990) (2018)

SCHEDULE I  
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Grants and Other Assistance to Organizations,  
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- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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(1)	FIRST BAPTIST CHURCH OF GAINESVILLE 751 GREEN STREET GAINESVILLE GA 30501	**-***2975	3	18,000				RELIGION
(2)	FIRST PRESBYTERIAN CHURCH OF GAINESVILLE 800 S. ENOTA DRIVE, NE GAINESVILLE GA 30501-2431	**-***1388	3	45,000				RELIGION
(3)	FOOD BANK OF NORTHEAST GEORGIA P.O. BOX 48857 ATHENS GA 30604	**-***8066	3	10,000				SOCIAL SERVICES
(4)	FORSYTH COUNTY PUBLIC LIBRARY 585 DAHLONEGA ROAD CUMMING GA 30040	**-***8307	GOV	7,500				ARTS/ CULTURE
(5)	FRIENDS OF HEALANS HEADS MILL 380 GREEN STREETPO BOX 2999 GAINESVILLE GA 30503	**-***6745	3	25,000				SOCIAL SERVICES
(6)	GABRIEL CENTER FOR SERVANT LEADERSHIP 123 CHURCH STREET, SUITE 150 MARIETTA GA 30060	**-***3049	3	23,207				RELIGION
(7)	GAINESVILLE FIRE DEPARTMENT 118 JESSE JEWELL PARKWAY GAINESVILLE GA 30501	**-***0581	GOV	6,565				SOCIAL SERVICES
(8)	GAINESVILLE FIRST UNITED METHODIST 2780 THOMPSON BRIDGE ROAD GAINESVILLE GA 30506	**-***1234	3	114,000				RELIGION
(9)	GAINESVILLE HIGH SCHOOL 830 CENTURY PLACE GAINESVILLE GA 30501	**-***0152	3	9,961				EDUCATION

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(1)	GAINESVILLE PARKS & RECREATION 830 GREEN STREET, NE GAINESVILLE GA 30501	**--***0581	3	12,079				ARTS/ CULTURE
(2)	GAINESVILLE-HALL COUNTY ALLIANCE FOR 719 WOODSMILL ROAD GAINESVILLE GA 30501	**--***3920	3	41,700				EDUCATION
(3)	GAINESVILLE-HALL COUNTY COMMUNITY CENTER 430 PRIOR STREET GAINESVILLE GA 30501	**--***1227	3	6,000				SOCIAL SERVICES
(4)	GATEWAY DOMESTIC VIOLENCE CENTER P.O. BOX 2962 GAINESVILLE GA 30503-2962	**--***7674	3	25,000				SOCIAL SERVICES
(5)	GEORGIA INSTITUTE OF TECHNOLOGY 225 NORTH AVENUE ATLANTA GA 30332-0460	**--***2023	3	11,000				EDUCATION
(6)	GEORGIA MOUNTAIN FOOD BANK P.O. BOX 233 GAINESVILLE GA 30503	**--***7610	3	70,000				SOCIAL SERVICES
(7)	GEORGIA TECH ATHLETIC ASSOCIATION 150 BOBBY DODD WAY, NW ATLANTA GA 30332	**--***2514	3	50,000				SOCIAL SERVICES
(8)	GEORGIA TECH FOUNDATION 760 SPRING STREET, SUITE 400 ATLANTA GA 30308	**--***3294	3	30,000				SOCIAL SERVICES
(9)	GOOD NEWS AT NOON, INC. P.O. BOX 1577 GAINESVILLE GA 30503	**--***5047	3	10,000				SOCIAL SERVICES

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Schedule I (Form 990) (2018)

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(1)	GOOD NEWS CLINICS, INC. 810 PINE STREET GAINESVILLE GA 30501	**--***8853	3	451,077				SOCIAL SERVICES
(2)	GRACE EPISCOPAL CHURCH 422 BRENAU AVENUE GAINESVILLE GA 30501	**--***4654	3	42,200				RELIGION
(3)	HABERSHAM COUNTY BOARD OF EDUCATION P.O. BOX 70 CLARKESVILLE GA 30523	**--***0255	3	10,372				EDUCATION
(4)	HABITAT FOR HUMANITY OF HALL COUNTY PO BOX 2514 GAINESVILLE GA 30503	**--***9321	3	33,059				SOCIAL SERVICES
(5)	HANDS OF LOVE FOUNDATION, INC. 1932 BENNETTS POINT DRIVE MARIETTA GA 30068	**--***2041	3	7,837				SOCIAL SERVICES
(6)	HART PARTNERS COMMUNITIES IN SCHOOL PO BOX 91 HARTWELL GA 30643	**--***4811	3	7,500				EDUCATION
(7)	HUMANE SOCIETY OF NORTHEAST GEORGIA 845 WEST RIDGE ROAD GAINESVILLE GA 30501	**--***8817	3	35,000				SOCIAL SERVICES
(8)	JACK P. NIX PRIMARY SCHOOL 342 WEST KYTLE STREET CLEVELAND GA 30528	**--***0346	3	36,666				EDUCATION
(9)	JACKSON COUNTY COMMUNITY OUTREACH PO BOX 746 COMMERCE GA 30529	**--***2517	3	10,000				SOCIAL SERVICES

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(1)	JUNIOR ACHIEVEMENT OF NORTHEAST GEO PO BOX 378 GAINESVILLE GA 30503	**-***8050	3	1,010,000				EDUCATION
(2)	LAKE LANIER ROWING CLUB, INC. 3105 CLARKS BRIDGE ROAD GAINESVILLE GA 30506	**-***3024	3	25,000				SOCIAL SERVICES
(3)	LAKEVIEW ACADEMY 796 LAKEVIEW DRIVE GAINESVILLE GA 30501	**-***7096	3	95,000				EDUCATION
(4)	LANIER TECHNICAL COLLEGE FOUNDATION LANIER TECHNICAL COLLEGE2990 LANDRU OAKWOOD GA 30566	**-***8866	3	25,000				SOCIAL SERVICES
(5)	LIGHTHOUSE BAPTIST CHURCH OF DAWSON 329 HARMONY CHURCH RD. DAWSONVILLE GA 30534	**-***7393	3	7,200				RELIGION
(6)	LUMPKIN COUNTY HIGH SCHOOL 2001 INDIAN DRIVE DAHLONEGA GA 30533	**-***0281	GOV	60,000				EDUCATION
(7)	MOSSY CREEK ELEMENTARY SCHOOL 128 HORACE FITZPATRICK DRIVE CLEVELAND GA 30528	**-***0346	GOV	36,667				EDUCATION
(8)	NORTH GWINNETT COOPERATIVE P.O. BOX 672 BUFORD GA 30518	**-***6942	3	7,000				SOCIAL SERVICES
(9)	NORTH HALL HIGH SCHOOL 4885 MT. VERNON ROAD GAINESVILLE GA 30506	**-***0256	3	1,382,549				EDUCATION

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Schedule I (Form 990) (2018)

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(1)	NORTH POINT MINISTRIES INC. 4350 NORTH POINT PKWY. ALPHARETTA GA 30022	**--***3569 3	3	12,165				RELIGION
(2)	NORTHEAST GEORGIA HISTORY CENTER P.O. BOX 1451 GAINESVILLE GA 30503-1451	**--***3900 3	3	50,000				ARTS/ CULTURE
(3)	PARKWAY PRESBYTERIAN CHURCH 5380 BETHELVIEW ROAD CUMMING GA 30040	**--***9019 3	3	30,000				RELIGION
(4)	PICKENS JUNIOR HIGH SCHOOL 1802 REFUGE ROAD JASPER GA 30143	**--***0301 GOV	GOV	5,775				EDUCATION
(5)	PLANNED PARENTHOOD SOUTHEAST, INC. 75 PIEDMONT AVE., NESTE. 800 ATLANTA GA 30303	**--***5874 3	3	25,000				SOCIAL SERVICES
(6)	RABUN COUNTY 25 COURTHOUSE SQUARE#201 CLAYTON GA 30525	**--***1500 GOV	GOV	16,000				EDUCATION
(7)	RABUN GAP - NACOOCHEE SCHOOL 339 NACOOCHEE DRIVE RABUN GAP GA 30568	**--***3430 3	3	6,624				EDUCATION
(8)	RAPE RESPONSE, INC. P.O. BOX 2883 GAINESVILLE GA 30503	**--***8134 3	3	41,700				SOCIAL SERVICES
(9)	SACRED ROOTS FARM INC. 337 BOULEVARD GAINESVILLE GA 30501	**--***2039 3	3	11,000				SOCIAL SERVICES

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\*\*-\*\*\*0318

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) SAFTT 219 CASTLEBERRY ROAD CUMMING GA 30040		**--***5188	3	26,454				SOCIAL SERVICES
(2) SAUTEE NACOOCHEE COMMUNITY ASSOCIATION PO BOX 460 SAUTEE NACOOCHEE GA 30571-0460		**--***5784	3	195,851				SOCIAL SERVICES
(3) SEWANEE: UNIVERSITY OF THE SOUTH 735 UNIVERSITY AVENUE SEWANEE TN 37383		**--***5697	3	20,000				EDUCATION
(4) SISU P.O. BOX 5758 GAINESVILLE GA 30504		**--***2732	3	98,894				SOCIAL SERVICES
(5) THE MEDICAL CENTER FOUNDATION, INC. 2150 LIMESTONE PARKWAY, SUITE 115 GAINESVILLE GA 30501		**--***4820	3	160,000				SOCIAL SERVICES
(6) THE SALVATION ARMY 681 DORSEY STREET GAINESVILLE GA 30501		**--***0607	3	15,000				SOCIAL SERVICES
(7) THE TORCH WORSHIP CENTER 800 CANNON BRIDGE ROAD DEMOREST GA 30535		**--***2932	3	29,500				RELIGION
(8) THERES HOPE FOR THE HUNGRY 2100 PEACHTREE PKWY. CUMMING GA 30041		**--***3091	3	10,000				SOCIAL SERVICES
(9) UNG FOUNDATION - DAHLONEGA, INC. PO BOX 1599 DAHLONEGA GA 30533		**--***6297	3	10,000				SOCIAL SERVICES

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

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

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

DAA

Schedule I (Form 990) (2018)

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  
**2018**  
Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

NORTH GEORGIA COMMUNITY FOUNDATION ,  
INC.

Employer identification number  
\*\*-\*\*\*0318

◆ Attach to Form 990.  
◆ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	UNITED WAY OF HALL COUNTY P.O. BOX 2656 GAINESVILLE GA 30503	**--***1393	3	80,000				SOCIAL SERVICES
(2)	UNIVERSITY OF GEORGIA FOUNDATION SC 225 HERTY DRIVE ATHENS GA 30602-6012	**--***3837	3	125,000				EDUCATION
(3)	UNIVERSITY SYSTEM OF GEORGIA FOUNDA 2082 EAST EXCHANGE PLACE TUCKER GA 30084	**--***3106	3	20,000				EDUCATION
(4)	WASHINGTON UNIVERSITY IN ST. LOUIS 7425 FORSYTH BLVD.CAMPUS BOX 1202 ST. LOUIS MO 63105	**--***3611	3	20,000				EDUCATION
(5)	WHISPERING ANGELS YOUTH RANCH 4559 CLARKS BRIDGE ROAD GAINESVILLE GA 30506	**--***6367	3	20,000				SOCIAL SERVICES
(6)	WHITE COUNTY MIDDLE SCHOOL 283 OLD BLAIRSVILLE RD. CLEVELAND GA 30528	**--***0346	GOV	36,667				EDUCATION
(7)	YOUNG HARRIS COLLEGE PO BOX 247 YOUNG HARRIS GA 30582	**--***3414	3	30,000				EDUCATION
(8)	YOUNG LIFE OF GAINESVILLE/HALL COUN P.O. BOX 1660 GAINESVILLE GA 30503	**--***1371	3	6,000				SOCIAL SERVICES
(9)								

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

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

Schedule I (Form 990) (2018)



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	SCHOLARSHIPS	171	261,900			
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.					

**SEE SCHEDULE I SUPPLEMENTAL INFORMATION WORKSHEET**

SCHEDULE I (Form 990)	Supplemental Information		2018
	For calendar year 2018, or tax year beginning , and ending		
Name of the organization	NORTH GEORGIA COMMUNITY FOUNDATION, INC.		Employer identification number  **-***0318

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

GRANTMAKING DUE DILIGENCE PROCEDURE

THE NORTH GEORGIA COMMUNITY FOUNDATION (NGCF) MAKES GRANTS FROM FUNDS IT ADMINISTERS TO CHARITABLE, EDUCATIONAL, RELIGIOUS, OR PUBLIC ENTITIES TO ADDRESS NGCF'S PHILANTHROPIC OBJECTIVES.

AS A BROAD GUIDELINE, CHARITABLE ACTIVITIES GENERALLY ARE THOSE THAT BENEFIT WHOLE CLASSES OR GROUPS OF INDIVIDUALS OR COMMUNITIES, INVOLVE NO PERSONAL OR PRIVATE FINANCIAL BENEFIT, AND DO NOT INVOLVE LOBBYING OR ELECTIONEERING.

TO QUALIFY FOR A GRANT DISTRIBUTION FROM NGCF, AN APPLICANT, DESIGNEE OR NOMINEE MUST BE ABLE TO SATISFY NGCF'S DUE DILIGENCE REQUIREMENTS BEFORE A GRANT IS MADE.

"DUE DILIGENCE" MEANS THAT, PRIOR TO MAKING A GRANT, NGCF HAS CONDUCTED AN INDEPENDENT INVESTIGATION OF THE PROSPECTIVE GRANTEE AND, USING DUE DILIGENCE, HAS BEEN ABLE TO ESTABLISH THAT THE PROSPECTIVE GRANTEE QUALIFIES TO RECEIVE THE GRANT, HAS THE CAPACITY TO FULFILL THE TERMS OF THE GRANT, AND IS WILLING TO FURNISH NGCF WITH ANY REQUIRED EVALUATIVE REPORTS.

"APPLICANT" MEANS ANY PROSPECTIVE GRANTEE THAT APPLIES GENERALLY TO NGCF OR SPECIFICALLY TO ONE OF NGCF'S COMPONENT FUNDS FOR SUPPORT THAT WILL BE AWARDED ON A COMPETITIVE BASIS.

"DESIGNEE" MEANS ANY PROSPECTIVE GRANTEE THAT IS PRE-DESIGNATED BY THE TERMS OF AN NGCF COMPONENT FUND TO RECEIVE SUPPORT FROM THAT FUND.

"NOMINEE" MEANS ANY PROSPECTIVE GRANTEE THAT IS RECOMMENDED BY: A DONOR-ADVISOR FOR SUPPORT FROM A SPECIFIC DONOR-ADVISED FUND; A SELECTION

<b>SCHEDULE I</b> <b>(Form 990)</b>	<b>Supplemental Information</b>		<b>2018</b>
	For calendar year 2018, or tax year beginning _____, and ending _____		
Name of the organization <b>NORTH GEORGIA COMMUNITY FOUNDATION, INC.</b>			Employer identification number  <b>**-***0318</b>

COMMITTEE FOR SUPPORT FROM A SPECIFIC SCHOLARSHIP, AWARD, OR OTHER FIELD-OF-INTEREST FUND; OR, THE BOARD OF DIRECTORS OF NGCF FOR SUPPORT FROM ANY DISCRETIONARY FUNDS THEN AVAILABLE TO THEM.

#### DUE DILIGENCE INVESTIGATION

A PROSPECTIVE GRANTEE WILL BE EXPECTED TO PROVIDE INFORMATION TO SERVE AS A BASIS FOR NGCF STAFF DUE DILIGENCE REVIEW PRIOR TO A GRANT FROM ANY FUND OF NGCF. INFORMATION REQUIRED WILL VARY DEPENDING ON THE SIZE OF THE GRANT PROPOSED AND THE NATURE OF THE GRANT (E.G., COMPETITIVE OR NONCOMPETITIVE; GENERAL PURPOSE OR SPECIFIC PROJECT). IN ALL CASES, IT WILL BE LEFT TO THE DISCRETION OF STAFF (PROGRAM/DONOR SERVICES STAFF) TO DETERMINE WHETHER ADDITIONAL INFORMATION MAY BE NEEDED FROM ORGANIZATIONS IN ORDER TO COMPLETE A FUNDING ANALYSIS.

#### EVIDENCE OF QUALIFICATION

\*FOR A NONPROFIT, 509(A)(1) CHARITABLE ORGANIZATION, THIS REQUIREMENT MAY BE SATISFIED BY PROVIDING A COPY OF THE ORGANIZATION'S OR ITS FISCAL SPONSOR'S CURRENT CERTIFICATION AS A NONPROFIT ORGANIZATION PURSUANT TO SECTION 501(C) 3 OF THE INTERNAL REVENUE CODE (ADVANCE RULINGS ARE ACCEPTABLE). THIS REQUIREMENT MAY ALSO BE SATISFIED BY USING THE GUIDESTAR CHARITY CHECK SERVICE. IF THE NOMINEE ORGANIZATION IS CLASSIFIED BY THE IRS AS A 509(A)(3) SUPPORTING ORGANIZATION, NGCF'S "DUE DILIGENCE PROCESS FOR GRANTS FROM DONOR ADVISED FUNDS TO 509(A)(3) SUPPORTING ORGANIZATIONS" MUST BE USED.

\*FOR AN EDUCATIONAL, RELIGIOUS, OR PUBLIC ENTITY, THE QUALIFICATION REQUIREMENT MAY BE SATISFIED BY PROVIDING SIMILAR EVIDENCE OF THE ENTITY'S OFFICIAL STATUS IN THAT CATEGORY.

<b>SCHEDULE I</b> <b>(Form 990)</b>	<b>Supplemental Information</b>	<b>2018</b>
Name of the organization <b>NORTH GEORGIA COMMUNITY FOUNDATION, INC.</b>		For calendar year 2018, or tax year beginning , and ending Employer identification number <b>**-***0318</b>

\*NGCF WILL CONSIDER EXCEPTIONS TO THE ABOVE ON A CASE-BY-CASE BASIS, TAKING INTO ACCOUNT THE ADDITIONAL DOCUMENTATION THAT IS REQUIRED.

\*GRANTS WILL NOT BE MADE TO SPECIFIC INDIVIDUALS AND GENERALLY NOT TO FOREIGN CHARITIES.

#### ANALYSIS

\*ONCE THE PERTINENT MATERIALS HAVE BEEN RECEIVED, THEN NGCF WILL REVIEW THESE MATERIALS AND DETERMINE WHETHER THE PROSPECTIVE GRANTEE QUALIFIES FOR A GRANT DISTRIBUTION.

\*IF THE NGCF DUE DILIGENCE INVESTIGATION DETERMINES THAT THE PROSPECTIVE GRANTEE QUALIFIES FOR A GRANT DISTRIBUTION, THEN THE GRANT MAY MOVE FORWARD IN THE GRANT AWARD PROCESS.

\*IF THE NGCF DUE DILIGENCE INVESTIGATION DETERMINES THAT MORE INFORMATION IS NEEDED BEYOND THE SCOPE OF DUE DILIGENCE INFORMATION PRESCRIBED IN THIS POLICY, THEN NGCF SHALL REQUEST THAT SPECIFIC INFORMATION AND, UPON RECEIVING IT, SHALL REASSESS WHETHER THE PROSPECTIVE GRANTEE QUALIFIES FOR A GRANT DISTRIBUTION.

\*IF THE NGCF DUE DILIGENCE INVESTIGATION DETERMINES THAT THE PROSPECTIVE GRANTEE DOES NOT QUALIFY FOR A GRANT DISTRIBUTION, THEN NGCF SHALL INFORM THE PROSPECTIVE GRANTEE, AND IF APPLICABLE, THE DONOR ADVISOR TO THE FUND MAKING THE GRANT, OF THIS DECISION AND THE APPLICATION, DESIGNATION, OR NOMINATION SHALL BE CONSIDERED REJECTED.

PRIOR DATA: FOR NONPROFIT, CHARITABLE, EDUCATIONAL, RELIGIOUS, OR PUBLIC ORGANIZATIONS INFORMATION PROVIDED WITHIN THREE YEARS OF CURRENT CONSIDERATION MAY BE CONSIDERED SUFFICIENT BY NGCF STAFF. IF INFORMATION ON FILE INDICATES AN ADVANCED RULING FOR SECTION 501(C)(3) STATUS, THEN

<b>SCHEDULE I</b> <b>(Form 990)</b>	<b>Supplemental Information</b>		<b>2018</b>
	For calendar year 2018, or tax year beginning , and ending		
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NGCF NEEDS TO DETERMINE WHETHER OR NOT A PERMANENT RULING HAS BEEN ISSUED.

EVIDENCE OF PROGRAM CAPACITY (FOR COMPETITIVE GRANTS ONLY):

\*SUBMISSION OF A WRITTEN PROPOSAL THAT RESPONDS TO THE GUIDELINES FOR  
SUBMITTING A COMPETITIVE GRANT REQUEST FOR THE PARTICULAR FUNDING SOURCE,

\*SUBMISSION OF FINANCIAL INFORMATION,

\*A LIST OF BOARD MEMBERS THAT INCLUDES CONTACT INFORMATION AND INDICATES  
OFFICERS AND PROFESSIONAL AFFILIATIONS.

EVIDENCE OF COMMITMENT TO GRANT TERMS

\*AT THE DISCRETION OF NGCF PROGRAM STAFF, THIS EVIDENCE MAY TAKE THE FORM  
OF AN EXECUTED NGCF GRANT AGREEMENT OR A COUNTERSIGNED GRANT AWARD LETTER  
FROM NGCF THAT SPECIFIES THE TERMS OF THE GRANT.

DUE DILIGENCE PROCESS FOR GRANTS

FROM DONOR ADVISED FUNDS TO 509(A)(3) SUPPORTING ORGANIZATIONS  
(EFFECTIVE JULY 1, 2007)

THE FOUNDATION WILL DOCUMENT ITS RESEARCH ON WHETHER OR NOT A CHARITY IS A  
SUPPORTING ORGANIZATION, BY OBTAINING A REPORT THROUGH THE GUIDESTAR  
CHARITY CHECK SERVICE THAT INCLUDES:

\*THE GRANTEE'S NAME, EMPLOYER IDENTIFICATION NUMBER, AND PUBLIC CHARITY  
CLASSIFICATION UNDER SECTION 509(A)(1), (2) OR (3);

\*A STATEMENT THAT THE INFORMATION IS FROM THE MOST-CURRENTLY AVAILABLE IRS  
MONTHLY UPDATE TO THE BUSINESS MASTER FILE, ALONG WITH THE IRS BUSINESS  
MASTER FILE REVISION DATE; AND

\*THE DATE AND TIME OF THE FOUNDATION'S SEARCH.

THIS REPORT WILL BE RETAINED IN ELECTRONIC OR HARD-COPY FORM.

THE NORTH GEORGIA COMMUNITY FOUNDATION DOES NOT MAKE GRANTS TO SUPPORTING

<b>SCHEDULE I</b> <b>(Form 990)</b>	<b>Supplemental Information</b>		<b>2018</b>
	For calendar year 2018, or tax year beginning _____, and ending _____		
Name of the organization <b>NORTH GEORGIA COMMUNITY FOUNDATION, INC.</b>			Employer identification number  <b>**-***0318</b>

ORGANIZATIONS THAT ARE DETERMINED TO BE A TYPE III NON-FUNCTIONALLY INTEGRATED 509(A)(3) SUPPORTING ORGANIZATION. IN ADDITION, IT DOES NOT MAKE GRANTS TO ANY TYPE OF 509(A)(3) SUPPORTING ORGANIZATION DETERMINED TO BE CONTROLLED BY ONE OR MORE DONOR ADVISORS (AND ANY RELATED PARTIES) TO A DONOR ADVISED FUND. THE FOLLOWING DEFINITIONS DESCRIBE THE RELEVANT TERMINOLOGY:

A. TYPE I: BY FAR THE MOST COMMON, IS OFTEN DESCRIBED AS A PARENT-SUBSIDIARY RELATIONSHIP AND GENERALLY INVOLVES THE CHARITY APPOINTING A MAJORITY OF THE BOARD OF THE SUPPORTING ORGANIZATION.

B. TYPE II: THE LEAST COMMON OF THE THREE, THERE IS USUALLY AN OVERLAPPING BOARD RELATIONSHIP WHERE AT LEAST A MAJORITY OF THE MEMBERS OF THE SUPPORTING ORGANIZATION BOARD ARE ALSO MEMBERS OF THE SUPPORTED CHARITY'S BOARD.

C. TYPE III: THESE OPERATE WITH A GREATER DEGREE OF INDEPENDENCE FROM THE ORGANIZATION THEY SUPPORT. TYPICALLY THE SUPPORTED ORGANIZATION APPOINTS ONE MEMBER OF THE GOVERNING BOARD OF THE SUPPORTING ORGANIZATION AND INSTITUTES OTHER PROCEDURES DESIGNED TO ENSURE THAT THE SUPPORTING ORGANIZATION IS RESPONSIVE TO IT. TYPE III SUPPORTING ORGANIZATIONS MAY PROVIDE FINANCIAL SUPPORT TO THEIR SUPPORTED ORGANIZATION OR THEY MAY DIRECTLY CARRY OUT A PROGRAM OR FUNCTION FOR IT.

D. FUNCTIONALLY INTEGRATED: THE SUPPORTING ORGANIZATION IS AN "INTEGRAL PART" OF THE ORGANIZATION(S) IT SUPPORTS. THE SUPPORTING ORGANIZATION PERFORMS THE FUNCTIONS OF OR CARRIES OUT THE PURPOSES OF THE SUPPORTED ORGANIZATION AND, BUT FOR THE SUPPORTING ORGANIZATION, THE SUPPORTED ORGANIZATION WOULD NORMALLY ENGAGE IN THOSE ACTIVITIES DIRECTLY.

<b>SCHEDULE I</b> <b>(Form 990)</b>	<b>Supplemental Information</b>	<b>2018</b>
Name of the organization <b>NORTH GEORGIA COMMUNITY FOUNDATION, INC.</b>		For calendar year 2018, or tax year beginning , and ending Employer identification number <b>**-***0318</b>

E. CONTROL BY ONE OR MORE DISQUALIFIED PERSONS: A SUPPORTING OR SUPPORTED ORGANIZATION IS CONTROLLED BY ONE OR MORE DISQUALIFIED PERSONS [COMMUNITY FOUNDATION DONOR ADVISOR(S)] IF ANY SUCH PERSONS BY AGGREGATING THEIR VOTES OR POSITIONS OF AUTHORITY, COULD REQUIRE THE SUPPORTING OR SUPPORTED ORGANIZATION TO MAKE AN EXPENDITURE, OR PREVENT THE SUPPORTING OR SUPPORTED ORGANIZATION FROM MAKING AN EXPENDITURE, REGARDLESS OF THE METHOD BY WHICH THE CONTROL IS EXERCISED OR EXERCISABLE.

WHEN A DONOR RECOMMENDS A GRANT TO A 509(A)(3) SUPPORTING ORGANIZATION, THE FOLLOWING STEPS MUST BE TAKEN BEFORE THE GRANT IS APPROVED AND PAID:

I. DETERMINATION OF TYPE OF SUPPORTING ORGANIZATION

1. PROGRAM/DONOR SERVICES STAFF WILL OBTAIN THE FOLLOWING DOCUMENTATION FROM THE ORGANIZATION FOR WHICH A GRANT IS RECOMMENDED:

A. A REASONED WRITTEN OPINION OF THEIR LEGAL COUNSEL CONCLUDING THAT THE ORGANIZATION IS A TYPE I, TYPE II, OR FUNCTIONALLY INTEGRATED TYPE III SUPPORTING ORGANIZATION. THE LETTER SHOULD STIPULATE THAT COUNSEL HAS REVIEWED THE ORGANIZATION'S GOVERNING INSTRUMENTS AND SHOULD STATE THE REASONS FOR THEIR CONCLUSIONS INCLUDING REFERENCE TO APPROPRIATE SECTIONS OF THE PENSION PROTECTION ACT OF 2006.

2. THE PROGRAM/DONOR SERVICES STAFF WILL REVIEW THE OPINION LETTER FOR APPROVAL, AND WILL DOCUMENT IN WRITING ON THE OPINION LETTER TODAY'S DATE, INITIALS, AND THE APPROVED TYPE STATUS AND WILL PROCEED TO STEP II (A).

3. THE OPINION LETTER WILL BE SCANNED AND STORED IN THE "CHARITABLE STATUS" DOCUMENTATION FILE LOCATED UNDER THE GRANTMAKING FOLDER IN NGCF'S ELECTRONIC DOCUMENTS LIBRARY - THE DATE OF EXPIRATION WILL BE PART OF ITS TITLE.

<b>SCHEDULE I</b> <b>(Form 990)</b>	<b>Supplemental Information</b>		<b>2018</b>
	For calendar year 2018, or tax year beginning _____, and ending _____		
Name of the organization <b>NORTH GEORGIA COMMUNITY FOUNDATION, INC.</b>			Employer identification number  <b>**-***0318</b>

4. ONCE SUCH AN OPINION LETTER IS RECEIVED AND APPROVED, IT WILL BE CONSIDERED VALID FOR A PERIOD OF THREE YEARS. AFTER THAT, BEFORE RECEIVING AN ADDITIONAL GRANT, THE ORGANIZATION WILL BE ASKED TO RESUBMIT A COPY OF THE LETTER AND TO STIPULATE THAT THERE HAVE BEEN NO CHANGES TO THEIR LEGAL STRUCTURE THAT WOULD AFFECT THE LEGAL OPINION.

**II. DETERMINATION OF CONTROL BY DISQUALIFIED PERSON(S)**

1. FOR EACH NEW GRANT RECOMMENDATION THE PROGRAM/DONOR SERVICES STAFF MUST ALSO OBTAIN A LIST OF THE MEMBERS OF THE BOARD OF DIRECTORS OF BOTH THE SUPPORTING ORGANIZATION AND A LIST OF THE ORGANIZATION(S) IT SUPPORTS AND OF THE MEMBERS OF THEIR BOARD(S) OF DIRECTORS.

A. BOARD LISTS RECEIVED FROM THE ORGANIZATION WITHIN THE PAST YEAR MAY BE USED TO MEET THIS REQUIREMENT FOR ANY ADDITIONAL GRANTS RECOMMENDED TO THE ORGANIZATION.

2. ONCE ORGANIZATION TYPE STATUS HAS BEEN APPROVED, STAFF WILL:

A. SEND A COPY OF ALL BOARD LISTS TO THE DONOR WHO RECOMMENDED THE GRANT ALONG WITH A FORM TO SIGN STATING WHETHER OR NOT A DISQUALIFIED PERSON(S) CONTROLS ANY OF THE ORGANIZATION. (THIS STEP IS WAIVED IF THE DONOR HAS SIGNED A FORM RELATED TO THE ORGANIZATION WITHIN THE PAST YEAR.)

3. THE ORIGINAL BOARD LIST(S) WILL BE SCANNED AND STORED IN THE "CHARITABLE STATUS" DOCUMENTATION FILE LOCATED UNDER THE GRANTMAKING FOLDER IN NGCF'S ELECTRONIC DOCUMENTS LIBRARY - THE DATE OF EXPIRATION WILL BE PART OF ITS TITLE.

4. ONCE THE DONOR RETURNS THE SIGNED FORM INDICATING THERE IS NO CONTROL, THE PROGRAM/DONOR SERVICES STAFF WILL FORWARD THE GRANT RECOMMENDATION TO THE FINANCIAL ADMINISTRATOR FOR PAYMENT PROCESSING.



AFFIRMATIVE DETERMINATIONS MUST BE MADE AS TO BOTH THERE BEING AN ELIGIBLE ORGANIZATION TYPE AND THERE IS NO CONTROL BY A DISQUALIFIED PERSON BEFORE A GRANT RECOMMENDATION WILL BE RECOMMENDED FOR APPROVAL AND PAID.

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**Open to Public  
Inspection**NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**

Employer identification number

**\*\*-\*\*\*0318****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.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> 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 filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....
- c** Participate in, or receive payment from, an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

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

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

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

Yes No

**1b****2****4a****4b****4c****5a****5b****6a****6b****7****8****9****X****X****X****X****X****X****X****X****X**

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>MICHELLE PRATER</b> <b>1 PRESIDENT/CEO</b>	(i) 139,605 (ii) 0	0	0	7,809	10,210	157,624	0
<b>2</b>	(i) (ii)						0
<b>3</b>	(i) (ii)						
<b>4</b>	(i) (ii)						
<b>5</b>	(i) (ii)						
<b>6</b>	(i) (ii)						
<b>7</b>	(i) (ii)						
<b>8</b>	(i) (ii)						
<b>9</b>	(i) (ii)						
<b>10</b>	(i) (ii)						
<b>11</b>	(i) (ii)						
<b>12</b>	(i) (ii)						
<b>13</b>	(i) (ii)						
<b>14</b>	(i) (ii)						
<b>15</b>	(i) (ii)						
<b>16</b>	(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.

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

Name of the organization

**Noncash Contributions**

- ◆ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
 ◆ **Attach to Form 990.**  
 ◆ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2018****Open To Public  
Inspection****NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**

Employer identification number

**\*\*-\*\*\*0318****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	<b>X</b>	<b>1</b>	<b>340,908</b>	
10 Securities — Closely held stock .....				
11 Securities — Partnership, LLC, or trust interests .....				
12 Securities — Miscellaneous .....				
13 Qualified conservation contribution — Historic structures .....				
14 Qualified conservation contribution — Other .....				
15 Real estate — Residential .....				
16 Real estate — Commercial .....				
17 Real estate — Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ♦ ( .....				
26 Other ♦ ( .....				
27 Other ♦ ( .....				
28 Other ♦ ( .....				

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

**29**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....

Yes No

<b>30a</b>		<b>X</b>

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? .....

<b>31</b>	<b>X</b>	
-----------	----------	--

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

<b>32a</b>	<b>X</b>	
------------	----------	--

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.

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

Schedule M (Form 990) 2018

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

**PART I, LINE 32B - THIRD PARTY USED TO PROCESS NONCASH CONTRIBUTIONS**

NGCF USES BROKERS TO PROCESS GIFTS OF STOCK AND MUTUAL FUNDS. NGCF HAS  
RELATIONSHIPS WITH WELLS FARGO, MERRILL LYNCH, EDWARD JONES, REGIONS/MORGAN  
KEEGAN AND SMITH BARNEY

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

◆ Attach to Form 990 or 990-EZ.

◆ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018****Open to Public  
Inspection**

Name of the organization

**NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**

Employer identification number

**\*\*-\*\*\*0318**

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
AFTER IT IS COMPLETED, THE 990 IS SENT TO EACH MEMBER OF THE BOARD OF  
DIRECTORS. NGCF'S AUDIT COMMITTEE MEETS WITH THE AUDITORS AND REVIEWS THE  
RETURN. IT IS THEN PRESENTED TO THE FULL BOARD AT THE NEXT BOARD OF  
DIRECTOR'S MEETING FOR APPROVAL FOR FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
MEMBERS OF THE BOARD OF DIRECTORS ARE REQUIRED TO COMPLETE AND SIGN A  
CONFLICT OF INTEREST FORM LISTING ALL OF THE ORGANIZATIONS IN WHICH THEY  
ARE AFFILIATED. AFFILIATIONS ARE DISCUSSED AND DISCLOSED BEFORE ANY VOTES  
ARE TAKEN.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS ALL SALARIES AND  
USES THE COUNCIL OF FOUNDATIONS ANNUAL SALARY REVIEW AS A GUIDELINE. ALL  
EMPLOYEES ARE EVALUATED ANNUALLY.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS  
AN EMPLOYEE'S COMPENSATION IS DETERMINED ON THE BASIS OF HIS/HER  
PERFORMANCE, THE JOB EVALUATION AND CLASSIFICATION, COMPARATIVE SALARY  
SCALES, COST OF LIVING, DOLLARS AVAILABLE TO THE ORGANIZATION AND OTHER  
BUSINESS FACTORS.

IT IS THE FOUNDATION'S GOAL TO CONDUCT PERFORMANCE APPRAISALS, AT LEAST  
ANNUALLY, INCLUDING A DISCUSSION BETWEEN SUPERVISOR AND EMPLOYEE. THIS MAY  
INCLUDE A WRITTEN APPRAISAL, WHICH WILL FOCUS ON THE EMPLOYEE'S JOB

Name of the organization	Employer identification number
NORTH GEORGIA COMMUNITY FOUNDATION,	**-***0318

RESPONSIBILITIES, AREAS OF STRENGTH, FURTHER IMPROVEMENT OR DEVELOPMENT.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

THE GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

ASC 958 HELD FOR OTHERS UNREALIZED	\$ -955,190
------------------------------------	-------------



## **Filing Instructions**

### **NORTH GEORGIA COMMUNITY FOUNDATION, INC.**

#### **Exempt Organization Business Tax Return**

#### **Taxable Year Ended December 31, 2018**

**Date Due:** November 15, 2019

**Remittance:** None is required. Your Form 990-T for the tax year ended 12/31/18 shows a total overpayment of \$4,296, all of which is to be credited to your estimated tax liability for the coming year.

**Mail To:** Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

If a private delivery service is used, mail to:  
OSPC  
1973 Rulon White Blvd.  
Ogden, UT 84201-1000

**Signature:** The return should be printed, signed and dated on Page 2 by an officer representing the organization, then mailed to the address above.

Form **990-T**Department of the Treasury  
Internal Revenue Service**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

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

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0687

**2018**Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed  <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408(e) <input type="checkbox"/> 530(a) <input type="checkbox"/> 408A <input type="checkbox"/> 529(a)	<b>Print or Type</b> Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>NORTH GEORGIA COMMUNITY FOUNDATION, INC.</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>615 F OAK STREET NW</b> City or town, state or province, country, and ZIP or foreign postal code <b>GAINESVILLE GA 30501</b>	<b>D</b> Employer identification number (Employees' trust, see instructions.)  <b>**-***0318</b>  <b>E</b> Unrelated business activity code (See instructions.)  <b>561000</b>
<b>C</b> Book value of all assets at end of year  <b>68,333,072</b>	<b>F</b> Group exemption number (See instructions.) <b>◆</b> <b>G</b> Check organization type <b>◆</b> <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust	

**H** Enter the number of the organization's unrelated trades or businesses. **◆ 1** Describe the only (or first) unrelated trade or business here  
**◆ ADMINISTRATIVE ASSISTANCE AND TRUSTEE SERVICES** If only one, complete Parts I–V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete Schedule M for each additional trade or business, then complete Parts III–V.

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? **◆** ☐ Yes ☒ No  
 If "Yes," enter the name and identifying number of the parent corporation.

**J** The books are in care of **◆ LISA WARWICK** Telephone number **◆ 770-535-7880**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales <b>271,854</b>			
<b>b</b>	Less returns and allowances			
	<b>c Balance</b> <b>◆</b>	<b>1c 271,854</b>		
<b>2</b>	Cost of goods sold (Schedule A, line 7)	<b>2</b>		
<b>3</b>	Gross profit. Subtract line 2 from line 1c	<b>3 271,854</b>		<b>271,854</b>
<b>4a</b>	Capital gain net income (attach Schedule D)	<b>4a</b>		
<b>b</b>	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>		
<b>c</b>	Capital loss deduction for trusts	<b>4c</b>		
<b>5</b>	Income (loss) from partnership and S corporation (attach statement)	<b>5</b>		
<b>6</b>	Rent income (Schedule C)	<b>6</b>		
<b>7</b>	Unrelated debt-financed income (Schedule E)	<b>7</b>		
<b>8</b>	Interest, annuities, royalties, and rents from controlled organization (Schedule F)	<b>8</b>		
<b>9</b>	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>		
<b>10</b>	Exploited exempt activity income (Schedule I)	<b>10</b>		
<b>11</b>	Advertising income (Schedule J)	<b>11</b>		
<b>12</b>	Other income (See instructions; attach schedule)	<b>12</b>		
<b>13</b>	<b>Total.</b> Combine lines 3 through 12	<b>13 271,854</b>		<b>271,854</b>

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
<b>14</b>	Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	<b>20,941</b>
<b>15</b>	Salaries and wages	<b>15</b>	<b>31,786</b>
<b>16</b>	Repairs and maintenance	<b>16</b>	
<b>17</b>	Bad debts	<b>17</b>	
<b>18</b>	Interest (attach schedule) (see instructions)	<b>18</b>	
<b>19</b>	Taxes and licenses	<b>19</b>	<b>4,218</b>
<b>20</b>	Charitable contributions (See instructions for limitation rules)	<b>20</b>	
<b>21</b>	Depreciation (attach Form 4562)	<b>21 781</b>	
<b>22</b>	Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>781</b>
<b>23</b>	Depletion	<b>23</b>	
<b>24</b>	Contributions to deferred compensation plans	<b>24</b>	
<b>25</b>	Employee benefit programs	<b>25</b>	<b>975</b>
<b>26</b>	Excess exempt expenses (Schedule I)	<b>26</b>	
<b>27</b>	Excess readership costs (Schedule J)	<b>27</b>	
<b>28</b>	Other deductions (attach schedule) <b>SEE STATEMENT 1</b>	<b>28</b>	<b>11,173</b>
<b>29</b>	<b>Total deductions.</b> Add lines 14 through 28	<b>29</b>	<b>69,874</b>
<b>30</b>	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	<b>201,980</b>
<b>31</b>	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b>	
<b>32</b>	Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b>	<b>201,980</b>

**Part III Total Unrelated Business Taxable income**

<b>33</b>	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	<b>33</b>	<b>201,980</b>
<b>34</b>	Amounts paid for disallowed fringes	<b>34</b>	
<b>35</b>	Deductions for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	<b>35</b>	
<b>36</b>	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	<b>36</b>	<b>201,980</b>
<b>37</b>	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	<b>37</b>	<b>1,000</b>
<b>38</b>	<b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	<b>38</b>	<b>200,980</b>

**Part IV Tax Computation**

<b>39</b>	<b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	<b>39</b>	<b>42,206</b>
<b>40</b>	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>40</b>	
<b>41</b>	<b>Proxy tax.</b> See instructions	<b>41</b>	
<b>42</b>	Alternative minimum tax (trusts only)	<b>42</b>	
<b>43</b>	<b>Tax on Noncompliant Facility Income.</b> See instructions	<b>43</b>	
<b>44</b>	<b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	<b>44</b>	<b>42,206</b>

**Part V Tax and Payments**

<b>45a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>45a</b>		<b>45e</b>	
<b>b</b>	Other credits (see instructions)	<b>45b</b>			
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>45c</b>			
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>45d</b>			
<b>e</b>	<b>Total credits.</b> Add lines 45a through 45d	<b>45e</b>			
<b>46</b>	Subtract line 45e from line 44	<b>46</b>	<b>42,206</b>		
<b>47</b>	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (att. sch.)	<b>47</b>			
<b>48</b>	<b>Total tax.</b> Add lines 46 and 47 (see instructions)	<b>48</b>	<b>42,206</b>		
<b>49</b>	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k) line 2	<b>49</b>			
<b>50a</b>	Payments: A 2017 overpayment credited to 2018	<b>50a</b>	<b>11,739</b>	<b>51</b>	<b>46,506</b>
<b>b</b>	2018 estimated tax payments	<b>50b</b>	<b>34,767</b>		
<b>c</b>	Tax deposited with Form 8868	<b>50c</b>			
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>50d</b>			
<b>e</b>	Backup withholding (see instructions)	<b>50e</b>			
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>50f</b>			
<b>g</b>	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total ♦	<b>50g</b>			
<b>51</b>	<b>Total payments.</b> Add lines 50a through 50g	<b>51</b>			
<b>52</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/>	<b>52</b>	<b>4</b>		
<b>53</b>	<b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed ♦	<b>53</b>	<b>0</b>		
<b>54</b>	<b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid ♦	<b>54</b>	<b>4,296</b>		
<b>55</b>	Enter the amount of line 54 you want <b>Credited to 2019 estimated tax</b> ♦ <b>4,296</b>   <b>Refunded</b> ♦	<b>55</b>			

**Part VI Statements Regarding Certain Activities and Other Information (see instructions)**

<b>56</b>	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "YES," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "YES," enter the name of the foreign country here ♦	Yes	No
<b>57</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "YES," see instructions for other forms the organization may have to file.		<b>X</b>
<b>58</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ♦ \$		

**Sign Here**

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

Signature of officer **J. CHRIS HOLLIFIELD** Date **10/17/2019** Title **PRESIDENT/CEO**

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>J. CHRIS HOLLIFIELD</b>	Preparer's signature <b>J. CHRIS HOLLIFIELD</b>	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>*****</b>
	Firm's name <b>" RUSHTON &amp; COMPANY, LLC</b>	Firm's EIN <b>**--***2374</b>			
	Firm's address <b>" P.O. BOX 2917 GAINESVILLE, GA 30503</b>	Phone no. <b>770-287-7800</b>			

**Schedule A – Cost of Goods Sold.** Enter method of inventory valuation ♦

<b>1</b> Inventory at beginning of year .....	<b>1</b>		<b>6</b> Inventory at end of year .....	<b>6</b>	
<b>2</b> Purchases .....	<b>2</b>		<b>7</b> <b>Cost of goods sold.</b> Subtract		
<b>3</b> Cost of labor .....	<b>3</b>		line 6 from line 5. Enter here and		
<b>4a</b> Additional sec. 263A costs			in Part I, line 2 .....	<b>7</b>	
(attach schedule)	<b>4a</b>				
<b>b</b> Other costs .....	<b>4b</b>		<b>8</b> Do the rules of section 263A (with respect to		
(attach schedule)			property produced or acquired for resale) apply		
<b>5</b> <b>Total.</b> Add lines 1 through 4b .....	<b>5</b>		to the organization? .....		
				<b>Yes</b>	<b>No</b>

**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1.** Description of property(1) **N/A**

(2)

(3)

(4)

**2.** Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	<b>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
<b>Total</b>	<b>Total</b>	<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ♦

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ♦**Schedule E – Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1) <b>N/A</b>				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b> .....			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
<b>Total dividends-received deductions</b> included in column 8 .....				

**Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1) <b>N/A</b>					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
<b>Totals</b> .....				

**Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col.4)
(1) <b>N/A</b>				
(2)				
(3)				
(4)				
	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).
<b>Totals</b> .....				

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) <b>N/A</b>						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.
<b>Totals</b> .....						

**Schedule J – Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) <b>N/A</b>						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) .....						

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) <b>N/A</b>						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....						
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
<b>Totals, Part II (lines 1-5)</b> .....						

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) <b>MICHELLE PRATER</b>	<b>PRESIDENT/CEO</b>	%	<b>20,941</b>
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14			<b>20,941</b>

Form **990-T** (2018)

Form **2220****Underpayment of Estimated Tax by Corporations**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

◆ Attach to the corporation's tax return.

◆ Go to [www.irs.gov/Form2220](http://www.irs.gov/Form2220) for instructions and the latest information.**2018**Name **NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**Employer identification number  
**\*\*-\*\*\*0318**

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

**Part I Required Annual Payment**

<b>1</b> Total tax (see instructions) .....	<b>1</b>	<b>42,206</b>
<b>2a</b> Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 .....	<b>2a</b>	
<b>b</b> Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method .....	<b>2b</b>	
<b>c</b> Credit for federal tax paid on fuels (see instructions) .....	<b>2c</b>	
<b>d Total.</b> Add lines 2a through 2c .....	<b>2d</b>	
<b>3</b> Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty .....	<b>3</b>	<b>42,206</b>
<b>4</b> Enter the tax shown on the corporation's 2017 income tax return. See instructions. <b>Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5</b> .....	<b>4</b>	<b>46,956</b>
<b>5 Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 .....	<b>5</b>	<b>42,206</b>

**Part II Reasons for Filing**—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6** ☐ The corporation is using the adjusted seasonal installment method.
- 7** ☐ The corporation is using the annualized income installment method.
- 8** ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

**Part III Figuring the Underpayment**

		(a)	(b)	(c)	(d)	
<b>9</b>	<b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th ( <b>Form 990-PF filers:</b> Use 5th month), 6th, 9th, and 12th months of the corporation's tax year .....	<b>9</b>	<b>04/15/18</b>	<b>06/15/18</b>	<b>09/15/18</b>	<b>12/15/18</b>
<b>10</b>	<b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column .....	<b>10</b>	<b>10,552</b>	<b>10,552</b>	<b>10,552</b>	<b>10,550</b>
<b>11</b>	<b>Estimated tax paid or credited for each period.</b> For column (a) only, enter the amount from line 11 on line 15. See instructions .....	<b>11</b>	<b>11,739</b>	<b>11,289</b>		<b>11,739</b>
<b>Complete lines 12 through 18 of one column before going to the next column.</b>						
<b>12</b>	Enter amount, if any, from line 18 of the preceding column .....	<b>12</b>		<b>1,187</b>	<b>1,924</b>	
<b>13</b>	Add lines 11 and 12 .....	<b>13</b>		<b>12,476</b>	<b>1,924</b>	<b>11,739</b>
<b>14</b>	Add amounts on lines 16 and 17 of the preceding column .....	<b>14</b>				<b>8,628</b>
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0- .....	<b>15</b>	<b>11,739</b>	<b>12,476</b>	<b>1,924</b>	<b>3,111</b>
<b>16</b>	If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....	<b>16</b>		<b>0</b>	<b>0</b>	
<b>17</b>	<b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....	<b>17</b>	<b>0</b>	<b>0</b>	<b>8,628</b>	<b>7,439</b>
<b>18</b>	<b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column .....	<b>18</b>	<b>1,187</b>	<b>1,924</b>		

Go to **Part IV** on page 2 to figure the penalty. Do not go to **Part IV** if there are no entries on line 17—no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Form **2220** (2018)

**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <i>(C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.)</i> See instructions .....	<b>19</b> <b>SEE WORKSHEET</b>			
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19 .....	<b>20</b>			
<b>21</b> Number of days on line 20 after 4/15/2018 and before 7/1/2018	<b>21</b>			
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365}$ x 5% (0.05)	<b>22</b> \$	\$	\$	\$
<b>23</b> Number of days on line 20 after 6/30/2018 and before 10/1/2018	<b>23</b>			
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365}$ x 5% (0.05)	<b>24</b> \$	\$	\$	\$
<b>25</b> Number of days on line 20 after 9/30/2018 and before 1/1/2019	<b>25</b>			
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365}$ x 5% (0.05)	<b>26</b> \$	\$	\$	\$
<b>27</b> Number of days on line 20 after 12/31/2018 and before 4/1/2019	<b>27</b>			
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365}$ x 6% (0.06)	<b>28</b> \$	\$	\$	\$
<b>29</b> Number of days on line 20 after 3/31/2019 and before 7/1/2019	<b>29</b>			
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365}$ x *%	<b>30</b> \$	\$	\$	\$
<b>31</b> Number of days on line 20 after 6/30/2019 and before 10/1/2019	<b>31</b>			
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365}$ x *%	<b>32</b> \$	\$	\$	\$
<b>33</b> Number of days on line 20 after 9/30/2019 and before 1/1/2020	<b>33</b>			
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365}$ x *%	<b>34</b> \$	\$	\$	\$
<b>35</b> Number of days on line 20 after 12/31/2019 and before 3/16/2020	<b>35</b>			
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{366}$ x *%	<b>36</b> \$	\$	\$	\$
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 .....	<b>37</b> \$	\$	\$	\$
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns .....	<b>38</b>	\$		<b>4</b>

\*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 1-800-829-4933 to get interest rate information.



Form <b>2220</b>		<b>Form 2220 Worksheet</b>				<b>2018</b>
		For calendar year 2018, or tax year beginning _____, and ending _____				
Name <b>NORTH GEORGIA COMMUNITY FOUNDATION, INC.</b>					Employer Identification Number <b>**-***0318</b>	
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
Due date of estimated payment	<u><b>04/15/18</b></u>	<u><b>06/15/18</b></u>	<u><b>09/15/18</b></u>	<u><b>12/15/18</b></u>		
Amount of underpayment	_____	_____	<u><b>8,628</b></u>	<u><b>7,439</b></u>		
Prior year overpayment applied		<u><b>11,739</b></u>				
	1st Payment	2nd Payment	3rd Payment	4th Payment	5th Payment	
Date of payment	_____	<u><b>06/15/18</b></u>	<u><b>09/17/18</b></u>	<u><b>12/17/18</b></u>	_____	
Amount of payment	_____	<u><b>11,289</b></u>	<u><b>11,739</b></u>	<u><b>11,739</b></u>	_____	

QTR	FROM	TO	UNDERPAYMENT	#DAYS	RATE	PENALTY
3	9/15/18	9/17/18	8,628	2	5.00	2
4	12/15/18	12/17/18	7,439	2	5.00	2
TOTAL PENALTY						4

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

◆ Attach to your tax return.

◆ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2018**Attachment  
Sequence No. **179**Name(s) shown on return **NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**Identifying number  
**\*\*-\*\*\*0318**

Business or activity to which this form relates

**INDIRECT DEPRECIATION****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

<b>1</b>	Maximum amount (see instructions)	<b>1</b>	<b>1,000,000</b>
<b>2</b>	Total cost of section 179 property placed in service (see instructions)	<b>2</b>	
<b>3</b>	Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	<b>2,500,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	
<b>5</b>	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property. Enter the amount from line 29	<b>7</b>	
<b>8</b>	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	<b>11</b>	
<b>12</b>	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	<b>13</b>	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

<b>14</b>	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	<b>14</b>	
<b>15</b>	Property subject to section 168(f)(1) election	<b>15</b>	
<b>16</b>	Other depreciation (including ACRS)	<b>16</b>	<b>49,300</b>

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

<b>17</b>	MACRS deductions for assets placed in service in tax years beginning before 2018	<b>17</b>	<b>81</b>
<b>18</b>	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

**Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

<b>21</b>	Listed property. Enter amount from line 28	<b>21</b>	
<b>22</b>	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	<b>49,381</b>
<b>23</b>	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

**THERE ARE NO AMOUNTS FOR PAGE 2** Form **4562** (2018)

**Federal Statements**

FYE: 12/31/2018

**Statement 1 - Form 990-T, Part II, Line 28 - Other Deductions**

<u>Description</u>	<u>Amount</u>
OFFICE SUPPLIES	\$ 250
COMPUTER MAINT	9,780
OTHER FACILITIES COST	<u>1,143</u>
TOTAL	<u>\$ 11,173</u>

\*\*-\*\*\*0318

**Federal Asset Report**

FYE: 12/31/2018

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
<b>Prior MACRS:</b>										
79	Liberty 1 HP Grinder Sewage Pump	12/18/14	1,605		X	802	10	MQ200DB	1,204	81
			<u>1,605</u>			<u>802</u>			<u>1,204</u>	<u>81</u>
<b>Other Depreciation:</b>										
6	4 DRAWER FILE	11/25/98	589			589	10	MO S/L	589	0
	Sold/Scrapped: 12/31/18									
9	BOARD ROOM FURNITURE	6/28/99	9,463			9,463	10	MO S/L	9,463	0
10	FIRE KING FILES (2)	6/30/99	1,284			1,284	10	MO S/L	1,284	0
15	LAND - 611 OAK ST	3/26/01	94,292			94,292	0	-- Land	0	0
16	LAND - 615 OAK ST	3/26/01	142,046			142,046	0	-- Land	0	0
17	BUILDING - 615 A-E OAK ST PURCHAS	3/26/01	486,905			486,905	40	MO S/L	203,892	12,172
18	615 F OAK ST IMPROVEMENTS	12/14/01	559,877			559,877	40	MO S/L	225,117	13,997
24	GRADING - 615 OAK ST	12/14/01	3,770			3,770	15	MO S/L	3,770	0
25	LANDSCAPING - 615 OAK ST	12/14/01	21,372			21,372	15	MO S/L	21,372	0
27	DEMOLITION - 615 OAK ST	12/14/01	6,500			6,500	0	-- Memo	0	0
28	BUILDING - 615 F OAK ST PURCHASE	3/26/01	103,999			103,999	40	MO S/L	43,550	2,600
29	615 A-E OAK ST IMPROVEMENTS	12/14/01	26,695			26,695	40	MO S/L	10,734	667
31	POWERHEART RD BIPHASIC DEFIBILI	4/23/02	1,963			1,963	10	MO S/L	1,963	0
	Sold/Scrapped: 12/31/18									
37	CONFERENCE PHONE	11/30/03	541			541	5	MO S/L	541	0
41	SCHWAB 4-DRAWER FIREPROOF FILE	11/17/04	1,185			1,185	10	MO S/L	1,185	0
42	CARRIER HEAT PUMP FOR 615C	4/11/05	2,900			2,900	40	MO S/L	924	73
	Sold/Scrapped: 12/31/18									
44	FRIGIDAIRE HEAT PUMP & AIR HAND	5/05/06	2,900			2,900	40	MO S/L	846	72
45	4 DRAWER LEGAL FIRE KING FILES	2/27/06	1,528			1,528	10	MO S/L	1,528	0
50	LAND - LAKE RABUN PAVILION	8/10/05	331,352			331,352	0	-- Land	0	0
51	PAVILION - LAKE RABUN	12/01/06	700,964			700,964	40	MO S/L	194,225	17,524
56	BLACKBAUD NETCOMMUNITY SOFTV	6/27/08	77,022			77,022	5	MO S/L	77,022	0
	Sold/Scrapped: 12/31/18									
58	BURGLAR AND FIRE ALARM SYSTEM	2/13/08	1,456			1,456	40	MO S/L	361	36
64	UPPER PARKING LOT DRAINAGE PRO	10/27/08	9,325			9,325	15	MO S/L	5,699	621
65	PATH TO OVERFLOW PARKING LOT P	10/09/08	8,800			8,800	15	MO S/L	5,427	586
66	PRESSURE GROUTING/FLOOR LEVEL	12/08/08	15,850			15,850	40	MO S/L	3,599	397
67	HP COMPAQ WORKSTATION COMPUT	3/31/10	863			863	5	MO S/L	863	0
70	WEBSITE DESIGN	9/07/12	8,000			8,000	5	MO S/L	8,000	0
	Sold/Scrapped: 12/31/18									
71	HEAT PUMP - INDOOR	2/09/12	2,000			2,000	10	MO S/L	1,183	200
72	HEAT PUMP - OUTDOOR	2/09/12	2,000			2,000	10	MO S/L	1,183	200
73	CARRIER 2 TON HEAT PUMP - SUITE A	3/01/13	0			0	0	HY	0	0
74	CARRIER 3 TON HEAT PUMP - SUITE C	3/01/13	0			0	0	HY	0	0
76	CARRIER 3 TON A/C UNIT - SUITE 700	10/08/13	0			0	0	HY	0	0
77	LANDSCAPING PRIVACY SCREEN	11/11/13	0			0	0	HY	0	0
78	NETGEAR PROSAFE 48-PORT GIGABIT	8/26/13	0			0	0	HY	0	0
80	HP Laser Jet P3015 Printer	2/18/14	0			0	0	HY	0	0
81	HP Laser Jet Printer P3015N	12/23/14	0			0	0	HY	0	0
82	TIER 2 BACKUP APPLIANCE - 500GB	9/23/15	0			0	0	HY	0	0
83	WATER HEATER - SUITE C	9/30/15	0			0	0	HY	0	0
84	CARRIER 2 TON AIR HANDLING UNIT	5/26/15	0			0	0	HY	0	0
85	DELL OPTIPLEX DESKTOP - CALLIE	6/04/15	773			773	5	MO S/L	399	155
	Sold/Scrapped: 12/31/18									
86	HP LAPTOP - MEGAN	11/09/15	0			0	0	HY	0	0
87	75" SAMSUNG LED FLAT SCREEN SMA	12/08/15	0			0	0	HY	0	0
88	55" SAMSUNG LED FLAT SCREEN SMA	12/08/15	0			0	0	HY	0	0
89	55" SAMSUNG LED FLAT SCREEN SMA	12/08/15	0			0	0	HY	0	0
90	HP LAPTOP, DOCKING STATION, MON	10/01/15	0			0	0	HY	0	0
91	SPECTRUM WEB SYSTEM ENTERPRIS	4/01/15	0			0	0	HY	0	0
92	HP ELITEBOOK 850 G2 - LISA'S LAPTO	2/09/16	0			0	0	HY	0	0
93	SONICWALL FIREWALL TZ 300 UTM D	3/02/16	0			0	0	HY	0	0
94	HP PROBOOK 650 LAPTOP - MARGAU	10/20/16	0			0	0	HY	0	0
95	2017 RENOVATION PROJECT	12/04/17	0			0	0	HY	0	0
96	PARKING LOT PAVING	12/04/17	0			0	0	HY	0	0
97	WHIRLPOOL FRENCH DOOR REFRIGE	12/04/17	0			0	0	HY	0	0
98	BROWN SOFA	1/18/17	0			0	0	HY	0	0
99	55" SAMSUNG SMART TV	10/03/17	0			0	0	HY	0	0
100	HP LAPTOP ELITE BOOK 840 500 GB	11/09/17	0			0	0	HY	0	0
101	CLEARVIEW CAMERA SYSTEM WITH	12/12/17	0			0	0	HY	0	0
102	3 TON 14 SEER BRYANT HEAT PUMP S	2/05/18	0			0	0	HY	0	0

\*\*\_\*\*\*0318

**Federal Asset Report**

FYE: 12/31/2018

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
103	CARDIAC SCIENCE G3 DIFIB. WITH BA	4/10/18	0			0	0 HY	0	0
104	PAXTON ACCESS CONTROL AND PAN	10/31/18	0			0	0 HY	0	0
105	DUMPSTER PRIVACY FENCE	11/30/18	0			0	0 HY	0	0
106	CONCRETE DRIVEWAY IMPROVEMEN	11/30/18	0			0	0 HY	0	0
107	Website Design	4/01/18	0			0	0 HY	0	0
<b>Total Other Depreciation</b>			<u>2,626,214</u>			<u>2,626,214</u>		<u>824,719</u>	<u>49,300</u>
<b>Total ACRS and Other Depreciation</b>			<u>2,626,214</u>			<u>2,626,214</u>		<u>824,719</u>	<u>49,300</u>
<b>Grand Totals</b>			2,627,819			2,627,016		825,923	49,381
<b>Less: Dispositions and Transfers</b>			91,247			91,247		88,897	228
<b>Less: Start-up/Org Expense</b>			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
<b>Net Grand Totals</b>			<u>2,536,572</u>			<u>2,535,769</u>		<u>737,026</u>	<u>49,153</u>

\*\*\_\*\*\*0318

## GA Asset Report

FYE: 12/31/2018

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	GA Prior	GA Current	Federal Current	Difference Fed - GA
<b>Prior MACRS:</b>								
79	Liberty 1 HP Grinder Sewage Pump	12/18/14	1,605	1,605	804	160	81	-79
			1,605	1,605	804	160	81	-79
<b>Other Depreciation:</b>								
6	4 DRAWER FILE	11/25/98	589	589	589	0	0	0
	Sold/Scrapped: 12/31/18							
9	BOARD ROOM FURNITURE	6/28/99	9,463	9,463	9,463	0	0	0
10	FIRE KING FILES (2)	6/30/99	1,284	1,284	1,284	0	0	0
15	LAND - 611 OAK ST	3/26/01	94,292	94,292	0	0	0	0
16	LAND - 615 OAK ST	3/26/01	142,046	142,046	0	0	0	0
17	BUILDING - 615 A-E OAK ST PURCHAS	3/26/01	486,905	486,905	203,892	12,172	12,172	0
18	615 F OAK ST IMPROVEMENTS	12/14/01	559,877	559,877	225,117	13,997	13,997	0
24	GRADING - 615 OAK ST	12/14/01	3,770	3,770	3,770	0	0	0
25	LANDSCAPING - 615 OAK ST	12/14/01	21,372	21,372	21,372	0	0	0
27	DEMOLITION - 615 OAK ST	12/14/01	6,500	6,500	0	0	0	0
28	BUILDING - 615 F OAK ST PURCHASE	3/26/01	103,999	103,999	43,550	2,600	2,600	0
29	615 A-E OAK ST IMPROVEMENTS	12/14/01	26,695	26,695	10,734	667	667	0
31	POWERHEART RD BIPHASIC DEFIBILI	4/23/02	1,963	1,963	1,963	0	0	0
	Sold/Scrapped: 12/31/18							
37	CONFERENCE PHONE	11/30/03	541	541	541	0	0	0
41	SCHWAB 4-DRAWER FIREPROOF FILE	11/17/04	1,185	1,185	1,185	0	0	0
42	CARRIER HEAT PUMP FOR 615C	4/11/05	2,900	2,900	924	73	73	0
	Sold/Scrapped: 12/31/18							
44	FRIGIDAIRE HEAT PUMP & AIR HAND	5/05/06	2,900	2,900	846	72	72	0
45	4 DRAWER LEGAL FIRE KING FILES	2/27/06	1,528	1,528	1,528	0	0	0
50	LAND - LAKE RABUN PAVILION	8/10/05	331,352	331,352	0	0	0	0
51	PAVILION - LAKE RABUN	12/01/06	700,964	700,964	194,225	17,524	17,524	0
56	BLACKBAUD NETCOMMUNITY SOFTV	6/27/08	77,022	77,022	77,022	0	0	0
	Sold/Scrapped: 12/31/18							
58	BURGLAR AND FIRE ALARM SYSTEM	2/13/08	1,456	1,456	361	36	36	0
64	UPPER PARKING LOT DRAINAGE PRO	10/27/08	9,325	9,325	5,699	621	621	0
65	PATH TO OVERFLOW PARKING LOT P	10/09/08	8,800	8,800	5,427	586	586	0
66	PRESSURE GROUTING/FLOOR LEVEL	12/08/08	15,850	15,850	3,599	397	397	0
67	HP COMPAQ WORKSTATION COMPUT	3/31/10	863	863	863	0	0	0
70	WEBSITE DESIGN	9/07/12	8,000	8,000	8,000	0	0	0
	Sold/Scrapped: 12/31/18							
71	HEAT PUMP - INDOOR	2/09/12	2,000	2,000	1,183	200	200	0
72	HEAT PUMP - OUTDOOR	2/09/12	2,000	2,000	1,183	200	200	0
73	CARRIER 2 TON HEAT PUMP - SUITE A	3/01/13	0	0	0	0	0	0
74	CARRIER 3 TON HEAT PUMP - SUITE C	3/01/13	0	0	0	0	0	0
76	CARRIER 3 TON A/C UNIT - SUITE 700	10/08/13	0	0	0	0	0	0
77	LANDSCAPING PRIVACY SCREEN	11/11/13	0	0	0	0	0	0
78	NETGEAR PROSAFE 48-PORT GIGABIT	8/26/13	0	0	0	0	0	0
80	HP Laser Jet P3015 Printer	2/18/14	0	0	0	0	0	0
81	HP Laser Jet Printer P3015N	12/23/14	0	0	0	0	0	0
82	TIER 2 BACKUP APPLIANCE - 500GB	9/23/15	0	0	0	0	0	0
83	WATER HEATER - SUITE C	9/30/15	0	0	0	0	0	0
84	CARRIER 2 TON AIR HANDLING UNIT	5/26/15	0	0	0	0	0	0
85	DELL OPTIPLEX DESKTOP - CALLIE	6/04/15	773	773	399	155	155	0
	Sold/Scrapped: 12/31/18							
86	HP LAPTOP - MEGAN	11/09/15	0	0	0	0	0	0
87	75" SAMSUNG LED FLAT SCREEN SMA	12/08/15	0	0	0	0	0	0
88	55" SAMSUNG LED FLAT SCREEN SMA	12/08/15	0	0	0	0	0	0
89	55" SAMSUNG LED FLAT SCREEN SMA	12/08/15	0	0	0	0	0	0
90	HP LAPTOP, DOCKING STATION, MON	10/01/15	0	0	0	0	0	0
91	SPECTRUM WEB SYSTEM ENTERPRISE	4/01/15	0	0	0	0	0	0
92	HP ELITEBOOK 850 G2 - LISA'S LAPTO	2/09/16	0	0	0	0	0	0
93	SONICWALL FIREWALL TZ 300 UTM D	3/02/16	0	0	0	0	0	0
94	HP PROBOOK 650 LAPTOP - MARGAU	10/20/16	0	0	0	0	0	0
95	2017 RENOVATION PROJECT	12/04/17	0	0	0	0	0	0
96	PARKING LOT PAVING	12/04/17	0	0	0	0	0	0
97	WHIRLPOOL FRENCH DOOR REFRIGE	12/04/17	0	0	0	0	0	0
98	BROWN SOFA	1/18/17	0	0	0	0	0	0
99	55" SAMSUNG SMART TV	10/03/17	0	0	0	0	0	0
100	HP LAPTOP ELITE BOOK 840 500 GB	11/09/17	0	0	0	0	0	0
101	CLEARVIEW CAMERA SYSTEM WITH	12/12/17	0	0	0	0	0	0
102	3 TON 14 SEER BRYANT HEAT PUMP S	2/05/18	0	0	0	0	0	0

\*\*\_\*\*\*0318

**GA Asset Report**

FYE: 12/31/2018

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Basis for Depr	GA Prior	GA Current	Federal Current	Difference Fed - GA
103	CARDIAC SCIENCE G3 DIFIB. WITH BA	4/10/18	0	0	0	0	0	0
104	PAXTON ACCESS CONTROL AND PAN	10/31/18	0	0	0	0	0	0
105	DUMPSTER PRIVACY FENCE	11/30/18	0	0	0	0	0	0
106	CONCRETE DRIVEWAY IMPROVEMEN	11/30/18	0	0	0	0	0	0
107	Website Design	4/01/18	0	0	0	0	0	0
<b>Total Other Depreciation</b>			<u>2,626,214</u>	<u>2,626,214</u>	<u>824,719</u>	<u>49,300</u>	<u>49,300</u>	<u>0</u>
<b>Total ACRS and Other Depreciation</b>			<u>2,626,214</u>	<u>2,626,214</u>	<u>824,719</u>	<u>49,300</u>	<u>49,300</u>	<u>0</u>
<b>Grand Totals</b>			2,627,819	2,627,819	825,523	49,460	49,381	-79
<b>Less: Dispositions</b>			91,247	91,247	88,897	228	228	0
<b>Less: Start-up/Org Expense</b>			0	0	0	0	0	0
<b>Net Grand Totals</b>			<u>2,536,572</u>	<u>2,536,572</u>	<u>736,626</u>	<u>49,232</u>	<u>49,153</u>	<u>-79</u>

**Bonus Depreciation Report**

FYE: 12/31/2018

**Form 990, Page 1**

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Tax Cost</u>	<u>Bus Pct</u>	<u>Tax Sec 179 Exp</u>	<u>Current Bonus</u>	<u>Prior Bonus</u>	<u>Tax - Basis for Depr</u>
79	Liberty 1 HP Grinder Sewage Pump	12/18/14	1,605		0	0	803	802
<b>Grand Total</b>			<u>1,605</u>		<u>0</u>	<u>0</u>	<u>803</u>	<u>802</u>



10/17/2019 3:23 PM

## Depreciation Adjustment Report

## All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

**NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**
**\*\*--\*\*\*0318 FORM 990-T ESTIMATES**

Form **990-W**  
(Worksheet)  
Department of the Treasury  
Internal Revenue Service

**Estimated Tax on Unrelated Business Taxable  
Income for Tax-Exempt Organizations**  
(and on Investment Income for Private Foundations)

OMB No. 1545-0976

**2019**

◆ Go to [www.irs.gov/Form990W](http://www.irs.gov/Form990W) for instructions and the latest information.  
◆ Keep for your records. Do not send to the Internal Revenue Service.

1	Unrelated business taxable income expected in the tax year .....	1	200,980
2	<b>Tax on the amount on line 1.</b> See instructions for tax computation .....	2	42,206
3	Alternative minimum tax for trusts. See instructions .....	3	
4	Total. Add lines 2 and 3 .....	4	42,206
5	Estimated tax credits. See instructions .....	5	
6	Subtract line 5 from line 4 .....	6	42,206
7	Other taxes. See instructions .....	7	
8	Total. Add lines 6 and 7 .....	8	42,206
9	Credit for federal tax paid on fuels. See instructions .....	9	
10a	Subtract line 9 from line 8. <b>Note:</b> If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions .....	10a	42,206
b	Enter the tax shown on the 2018 return. See instructions. <b>Caution:</b> If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c .....	10b	42,206
c	<b>2019 Estimated Tax.</b> Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c .....	10c	42,206

		(a)	(b)	(c)	(d)	
11	<b>Installment due dates.</b> See instructions .....	11	04/15/19	06/17/19	09/16/19	12/16/19
12	<b>Required installments.</b> Enter 25% of line 10c in columns (a) through (d). But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization." .....	12	11,115	11,000	9,540	10,552
13	<b>2018 Overpayment.</b> See instructions .....	13	11,115	11,000	4,296	
14	<b>Payment due</b> (Subtract line 13 from line 12) .....	14			5,244	10,552

For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2019)

\* LINE 12 QTR 1 ESTIMATES ARE REDUCED BY AN ADDITIONAL PAYMENT

\* LINE 12 QTR 2 ESTIMATES ARE REDUCED BY AN ADDITIONAL PAYMENT

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2017 &amp; 2018</b>
For calendar year 2018, or tax year beginning , ending		

Name

Taxpayer Identification Number

**NORTH GEORGIA COMMUNITY FOUNDATION,  
INC.**
**\*\*-\*\*\*0318**

		2017	2018	Differences
<b>Revenue</b>	1. Contributions, gifts, grants	1. 11,596,086	17,374,634	5,778,548
	2. Membership dues and assessments	2.		
	3. Government contributions and grants	3.		
	4. Program service revenue	4. 428,885	570,298	141,413
	5. Investment income	5. 2,465,175	3,949,563	1,484,388
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7. 158,598	578,086	419,488
	8. Net income or (loss) from fundraising events	8. -37,724	-30,807	6,917
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10.		
	11. Other revenue	11.		
	12. <b>Total revenue.</b> Add lines 1 through 11	12. 14,611,020	22,441,774	7,830,754
<b>Expenses</b>	13. Grants and similar amounts paid	13. 8,311,404	7,133,948	-1,177,456
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15. 123,146	139,605	16,459
	16. Salaries, other compensation, and employee benefits	16. 302,961	371,078	68,117
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 50,481	43,032	-7,449
	19. Occupancy, rent, utilities, and maintenance	19. 73,025	66,769	-6,256
	20. Depreciation and Depletion	20. 65,454	72,872	7,418
	21. Other expenses	21. 533,362	570,631	37,269
	22. <b>Total expenses.</b> Add lines 13 through 21	22. 9,459,833	8,397,935	-1,061,898
	23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12	23. 5,151,187	14,043,839	8,892,652
<b>Other Information</b>	24. Total exempt revenue	24. 14,611,020	22,441,774	7,830,754
	25. Total unrelated revenue	25. 230,847	271,854	41,007
	26. Total excludable revenue	26. 2,787,534	4,794,184	2,006,650
	27. Total assets	27. 60,952,112	68,333,072	7,380,960
	28. Total liabilities	28. 1,269,180	847,598	-421,582
	29. Retained earnings	29. 59,682,932	67,485,474	7,802,542
	30. Number of voting members of governing body	30. 22	22	
	31. Number of independent voting members of governing body	31. 22	22	
	32. Number of employees	32. 5	6	
	33. Number of volunteers	33. 30	30	

Form <b>990T</b>	<b>Two Year Comparison Report</b> For calendar year 2018, or tax year beginning _____, ending _____	<b>2017 &amp; 2018</b>
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Name

Taxpayer Identification Number

**NORTH GEORGIA COMMUNITY FOUNDATION, INC.**
**\*\*-\*\*\*0318**

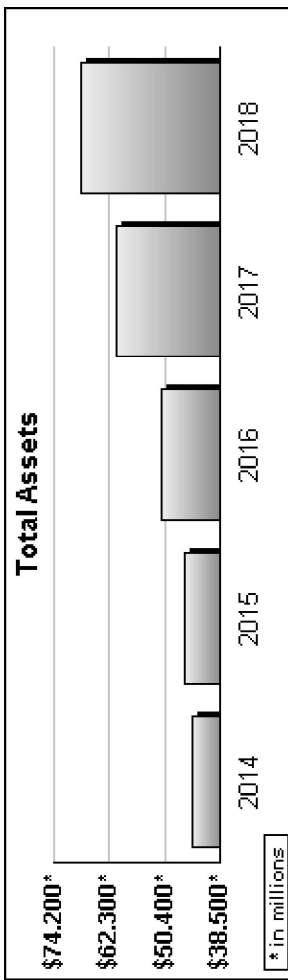
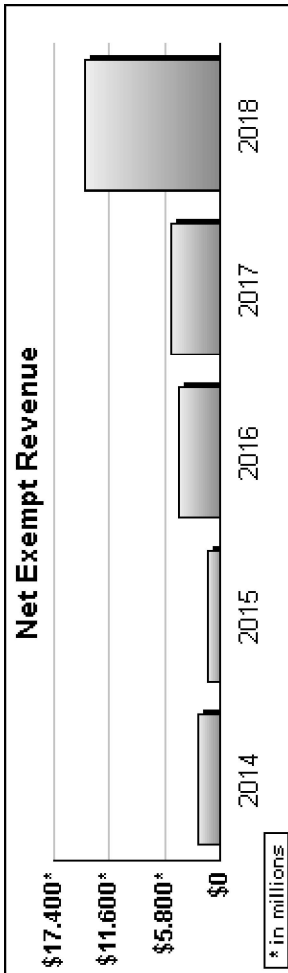
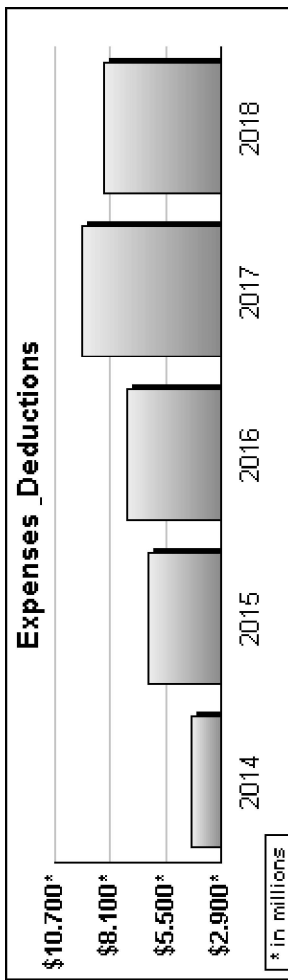
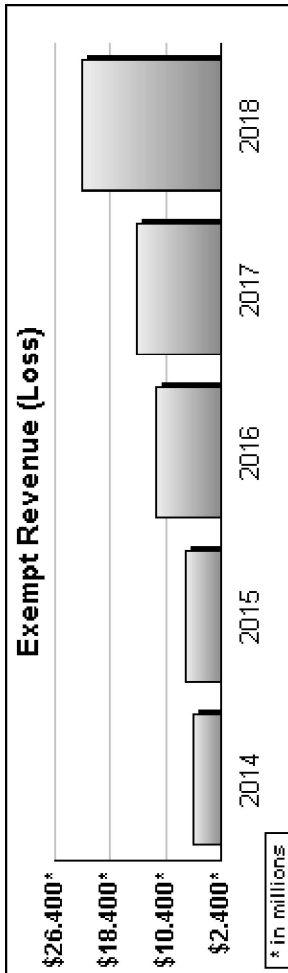
		2017	2018	Differences
<b>Revenue</b>	1. Gross profit/loss on business activities	1. 230,847	271,854	41,007
	2. Capital gains/losses	2.		
	3. Income/loss from partnerships and S corporations	3.		
	4. Rental income (net of expense)	4.		
	5. Unrelated debt-financed income (net of expense)	5.		
	6. Interest, and other income from controlled organizations (net of expense)	6.		
	7. Investment income of specific organizations (net of expense)	7.		
	8. Exploited exempt activity income (net of expense)	8.		
	9. Advertising income (net of expense)	9.		
	10. Other income	10.		
	11. <b>Total trade or business income.</b> Combine lines 1 through 10	11. 230,847	271,854	41,007
<b>Expenses</b>	12. Compensation of officers, directors, and trustees	12. 18,472	20,941	2,469
	13. Other salaries and wages	13. 26,800	31,786	4,986
	14. Repairs and maintenance	14.		
	15. Bad debts	15.		
	16. Interest	16.		
	17. Taxes and licenses	17. 3,622	4,218	596
	18. Charitable contributions	18.		
	19. Depreciation and Depletion	19. 751	781	30
	20. Contributions to deferred compensation plans	20.		
	21. Employee benefit programs	21. 917	975	58
	22. Other deductions	22. 15,937	11,173	-4,764
	23. <b>Total deductions.</b> Add lines 12 through 22	23. 66,499	69,874	3,375
	24. <b>Net income on Page 1;</b> Subtract line 23 from 11	24. 164,348	201,980	37,632
	25. Unrelated business taxable income from all trades	25. 164,348	201,980	37,632
	26. Disallowed employee fringe benefits	26.		
	27. Net operating loss (pre-2018)	27.		
	28. <b>Taxable income after NOL loss</b>	28. 164,348	201,980	37,632
<b>Tax &amp; Credits</b>	29. Specific deduction	29. 1,000	1,000	
	30. <b>Unrelated business taxable income.</b>	30. 163,348	200,980	37,632
	31. Income tax (corporate or trust)	31. 46,956	42,206	-4,750
	32. Proxy tax	32.		
	33. Other taxes	33.		
	34. <b>Total taxes</b>	34. 46,956	42,206	-4,750
	35. Other credits	35.		
	36. General business credit	36.		
	37. Credit for prior year minimum tax	37.		
	38. <b>Total credits</b>	38.		
<b>Due/Refund</b>	39. <b>Net tax after credits</b>	39. 46,956	42,206	-4,750
	40. Recapture taxes and 965 tax	40.		
	41. <b>Total Taxes</b>	41. 46,956	42,206	-4,750
	42. Prior year overpayment and estimated tax payments	42. 45,456	46,506	1,050
	43. Payment made with extension	43. 13,725		-13,725
	44. Backup withholding and foreign withholding	44.		
	45. Other payments	45.		
	46. <b>Total payments</b>	46. 59,181	46,506	-12,675
	47. <b>Balance due/(Overpayment)</b>	47. -12,225	-4,300	7,925
	48. Overpayment applied to next year	48. 12,189	4,296	-7,893
	49. Penalties	49. 36	4	-32
	50. <b>Total due/(Refund)</b>	50.		

Form <b>990</b>		Tax Return History					2018
Name		NORTH GEORGIA COMMUNITY FOUNDATION, INC.					Employer Identification Number **-***0318
		2014	2015	2016	2017	2018	2019
Contributions, gifts, grants		6,136,280	7,030,292	9,062,272	11,596,086	17,374,634	
Membership dues							
Program service revenue		315,519	396,490	461,552	428,885	570,298	
Capital gain or loss		-396,053	-425,912	1,785,451	158,598	578,086	
Investment income		406,008	437,824	374,028	2,465,175	3,949,563	
Fundraising revenue (income/loss)		-34,769	-34,296	-38,068	-37,724	-30,807	
Gaming revenue (income/loss)							
Other revenue							
<b>Total revenue</b>		6,426,985	7,404,398	11,645,235	14,611,020	22,441,774	
Grants and similar amounts paid		3,397,023	5,262,043	6,295,879	8,311,404	7,133,948	
Benefits paid to or for members							
Compensation of officers, etc.		118,965	142,923	115,782	123,146	139,605	
Other compensation		223,604	265,536	384,463	302,961	371,078	
Professional fees		40,219	54,551	44,574	50,481	43,032	
Occupancy costs		58,342	58,269	56,030	73,025	66,769	
Depreciation and depletion		56,335	62,024	65,791	65,454	72,872	
Other expenses		337,493	425,338	349,128	533,362	570,631	
<b>Total expenses</b>		4,231,981	6,270,684	7,311,647	9,459,833	8,397,935	
<b>Excess or (Deficit)</b>		2,195,004	1,133,714	4,333,588	5,151,187	14,043,839	
Total exempt revenue		6,426,985	7,404,398	11,645,235	14,611,020	22,441,774	
Total unrelated revenue		76,690	163,503	211,751	230,847	271,854	
Total excludable revenue		222,688	220,324	2,380,115	2,787,534	4,794,184	
Total Assets		44,540,415	46,126,052	50,915,319	60,952,112	68,333,072	
Total Liabilities		1,774,227	1,534,309	1,382,661	1,269,180	847,598	
Net Fund Balances		42,766,188	44,591,743	49,532,658	59,682,932	67,485,474	

<b>Form 990T</b>	<b>Tax Return History</b>				<b>2018</b>
Name		NORTH GEORGIA COMMUNITY FOUNDATION, INC.			Employer Identification Number **-***0318

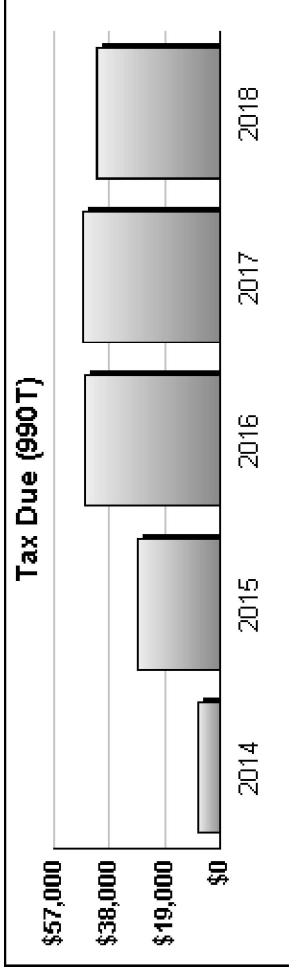
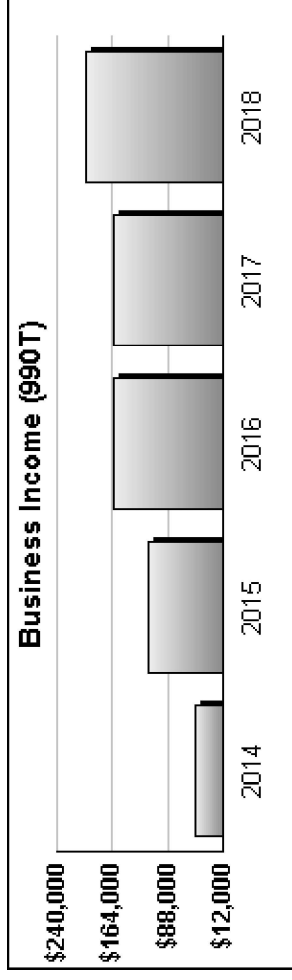
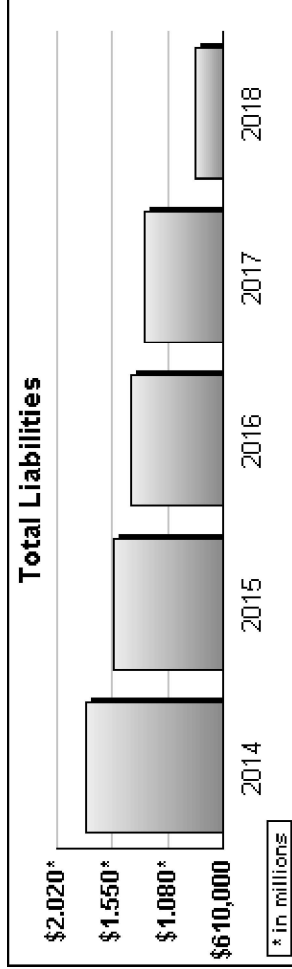
\* Income shown net of expenses

	2014	2015	2016	2017	2018	2019
Business activity profit/loss	76,690	163,503	211,751	230,847	271,854	
Capital gains/losses						
Partner and S Corp gain/loss						
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income						
<b>Total trade or business income.</b>	<b>76,690</b>	<b>163,503</b>	<b>211,751</b>	<b>230,847</b>	<b>271,854</b>	
Compensation of officers, ect.	6,127	14,293	11,578	18,472	20,941	
Other salaries and wages	10,084	18,442	18,085	26,800	31,786	
Repairs and maintenance						
Bad debts						
Interest						
Taxes and licenses	1,226	2,619	2,373	3,622	4,218	
Charitable contributions						
Depreciation and Depletion	467	738	742	751	781	
Deferred compensation plans						
Employee benefit programs	1,973	717	183	917	975	



<b>Form 990T</b>	<b>Tax Return History</b>		<b>2018</b>
Name <b>NORTH GEORGIA COMMUNITY FOUNDATION, INC.</b>			Employer Identification Number <b>**-***0318</b>

	2014	2015	2016	2017	2018	2019
Other deductions .....	5,845	11,176	15,730	15,937	11,173	
<b>Net income (990T/first activity)</b>	<b>50,968</b>	<b>115,518</b>	<b>163,060</b>	<b>164,348</b>	<b>201,980</b>	
UBTI from all trades .....	50,968	115,518	163,060	164,348	201,980	
Taxable employee fringe benefits .....						
Net operating loss deduction .....						
Specific deduction .....	1,000	1,000	1,000	1,000	1,000	
<b>Income after expense and deductions</b>	<b>49,968</b>	<b>114,518</b>	<b>162,060</b>	<b>163,348</b>	<b>200,980</b>	
Income tax (corporate or trust) .....	7,495	27,912	46,453	46,956	42,206	
Other taxes .....						
<b>Total taxes</b>	<b>7,495</b>	<b>27,912</b>	<b>46,453</b>	<b>46,956</b>	<b>42,206</b>	
General business credit .....						
Other credits .....						
<b>Net tax after credits</b>	<b>7,495</b>	<b>27,912</b>	<b>46,453</b>	<b>46,956</b>	<b>42,206</b>	
Estimated tax payments .....	3,627	9,143	27,912	45,456	46,506	
Other payments .....	9,314	43,769	37,082	27,450		
<b>Balance due/Overpayment</b>	<b>-5,446</b>	<b>-25,000</b>	<b>-18,541</b>	<b>-25,950</b>	<b>-4,300</b>	



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**Taxable Dividends from Securities**

<u>Description</u>		<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INVESTMENT REVENUE		\$ 3,226,188		14			
INVESTMENT INCOME ON AGENCY E		657,342		14			
FEEES ON AGENCY FUNDS		-111,227		14			
SPLIT INTEREST AGREEMENT		177,260		14			
TOTAL		\$ 3,949,563					



**Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER	\$ 15,865	\$ 15,733	\$ 97	\$ 35
TOTAL	\$ 15,865	\$ 15,733	\$ 97	\$ 35

**Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER	\$ 22,010	\$ 21,011	\$ 737	\$ 262
BOARD AND COMMITTEE EXP	5,760	5,760		
NGCF LUNCH AND LEARN	3,755	3,755		
NORTHWIND SYMPHONIC	3,366	3,366		
3 STEPS TO SAVE A LIFE	2,161	2,161		
AMPED KIDS FOUNDATION	2,038			2,038
THE BELIEVER'S BAND	1,939	1,939		
THE GNMD FUND	1,895			1,895
JENNY MELTON FUND	1,458			1,458
TOTAL	\$ 44,382	\$ 37,992	\$ 737	\$ 5,653

Schedule A, Part II, Line 8(e)

Description	Amount
INVESTMENT REVENUE	\$ 3,226,188
INVESTMENT INCOME ON AGENCY E	657,342
FEES ON AGENCY FUNDS	-111,227
SPLIT INTEREST AGREEMENT	177,260
TOTAL	\$ 3,949,563

Schedule A, Part II, Line 9(e)

Description	Amount
ADMINISTRATIVE FEES	\$ 271,854
LESS: DEDUCTIONS	-49,933
TOTAL	\$ 221,921

Schedule A, Part II, Line 10(e)

Description	Amount
DANCING FOR A CAUSE	\$ 20,235
TOTAL	\$ 20,235

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Schedule A. Part II. Line 12 - Current year

Description	Amount
OFFICE RENTAL TO NON PROFITS	\$ 108,824
OTHER	5,566
FOUNDATION FEES - OTHER	111,367
NORTHWIND SYMPHONIC	905
PHILANTHROPIST OF THE YEAR	6,600
NGCF LUNCH AND LEARN	3,510
JEFFREY GAY MEMORIAL FUND	11,166
MISCELLANEOUS	3,524
REGION 2 RTAC EDUC FUND	18,036
VISION 2030 PUBLIC ART FUND	3,311
SHEEPDOG FISCAL SPONSORSHIP	36,801
OFFICE RENTAL	
TOTAL	\$ 309,610

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**DANCING FOR A CAUSE****Other Direct Fundraising or Gaming Expenses**

<u>Description</u>	<u>Amount</u>
DANCING FOR A CAUSE	\$ <u>52,144</u>
TOTAL	\$ <u><u>52,144</u></u>

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**VISION 2030 PUBLIC ART FUND****Other Direct Fundraising or Gaming Expenses**

<u>Description</u>	<u>Amount</u>
	\$ <u>12,148</u>
TOTAL	\$ <u><u>12,148</u></u>

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**SHEEPDOG FISCAL SPONSORSHIP****Other Direct Fundraising or Gaming Expenses**

<u>Description</u>	<u>Amount</u>
	\$ <u>17,670</u>
TOTAL	\$ <u><u>17,670</u></u>

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**Form 990-T - Other Deductions Not Taken Elsewhere**

<u>Description</u>	<u>Amount</u>
OFFICE SUPPLIES	\$ 250
COMPUTER MAINT	9,780
OTHER FACILITIES COST	<u>1,143</u>
TOTAL	<u>\$ 11,173</u>

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**Cash - EOY**

<u>Description</u>	<u>Amount</u>
CASH	\$ 4,080,664
CASH HELD IN TRUST	40,395
TOTAL	<u>\$ 4,121,059</u>

**Accounts payable - EOY**

<u>Description</u>	<u>Amount</u>
ACCOUNTS PAYABLE	\$ 29,188
TOTAL	<u>\$ 29,188</u>

**Revenue-net unrealized gains**

<u>Description</u>	<u>Amount</u>
FINANCIAL STATEMENT	\$ -5,286,107
TOTAL	<u>\$ -5,286,107</u>

**DANCING FOR A CAUSE****Gross receipts**

<u>Description</u>	<u>Amount</u>
DANCING FOR A CAUSE	\$ 20,235
TOTAL	<u>\$ 20,235</u>



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**NORTHWIND SYMPHONIC****Gross receipts**

<u>Description</u>	<u>Amount</u>
NORTHWIND SYMPHONIC	\$ <u>905</u>
TOTAL	\$ <u><u>905</u></u>

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**PHILANTHROPIST OF THE YEAR****Gross receipts**

<u>Description</u>	<u>Amount</u>
PHILANTHROPIST OF THE YEAR	\$ <u>6,600</u>
TOTAL	\$ <u><u>6,600</u></u>

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**Administrative fees****Gross receipts**

<u>Description</u>	<u>Amount</u>
ADMINISTRATIVE FEES - ATHENS	\$ <u>271,854</u>
TOTAL	\$ <u><u>271,854</u></u>

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**NGCF Lunch and Learn****Gross receipts**

<u>Description</u>	<u>Amount</u>
LUNCH AND LEARN	\$ <u>3,510</u>
TOTAL	\$ <u><u>3,510</u></u>

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**MISCELLANEOUS****Gross receipts**

<u>Description</u>	<u>Amount</u>
THE BELIEVER'S BAND	\$ 969
AMPED KIDS FOUNDATION	140
THE GNMD FUND	<u>2,415</u>
TOTAL	<u>\$ 3,524</u>