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Form **990-PF**

Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0047

2019

Department of the Treasury
Internal Revenue Service

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

▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

Open to Public Inspection

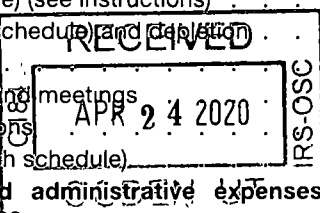
For calendar year 2019 or tax year beginning , 2019, and ending , 20

Name of foundation PFS Community Foundation		A Employer identification number 35-2152955
Number and street (or P O box number if mail is not delivered to street address) 6776 Cross Road	Room/suite	B Telephone number (see instructions) (859) 441-5182
City or town, state or province, country, and ZIP or foreign postal code Aurora, IN 47001		C If exemption application is pending, check here <input type="checkbox"/> <i>le</i>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <i>04</i> <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 636,080	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	53	53		
	4 Dividends and interest from securities	24,270	24,270		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		8,975		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	24,323	33,298	N/A		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)	378	8,290		378
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	247			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
21 Travel, conferences, and meetings	210			210	
22 Printing and publications					
23 Other expenses (attach schedule)	42			42	
24 Total operating and administrative expenses. Add lines 13 through 23	877	8,290	N/A	630	
25 Contributions, gifts, grants paid	34,810			34,810	
26 Total expenses and disbursements. Add lines 24 and 25	35,687	8,290	N/A	35,440	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	(11,364)				
b Net investment income (if negative, enter -0-)		25,008			
c Adjusted net income (if negative, enter -0-)			N/A		

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions)			
		Beginning of year	End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1	Cash—non-interest-bearing	76	75	75
	2	Savings and temporary cash investments	10,379	11,697	11,697
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U.S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶				
12	Investments—mortgage loans,				
13	Investments—other (attach schedule)	637,649	625,653	624,308	
14	Land, buildings, and equipment, basis ▶				
	Less: accumulated depreciation (attach schedule) ▶				
15	Other assets (describe ▶)				
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	648,104	637,425	636,080	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	Total liabilities (add lines 17 through 22)			
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 24, 25, 29, and 30.				
	24	Net assets without donor restrictions			
	25	Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input type="checkbox"/> and complete lines 26 through 30.				
	26	Capital stock, trust principal, or current funds			
	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds	648,104	637,425	
29	Total net assets or fund balances (see instructions)	648,104	637,425		
30	Total liabilities and net assets/fund balances (see instructions)	648,104	637,425		

Part III Analysis of Changes in Net Assets or Fund Balances		
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1 648,104
2	Enter amount from Part I, line 27a	2 (11,364)
3	Other increases not included in line 2 (itemize) ▶ Capital Gains	3 8,975
4	Add lines 1, 2, and 3	4 645,715
5	Decreases not included in line 2 (itemize) ▶ Advisory Fees	5 8,290
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6 637,425

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	Publicly Traded Securities	P	Various	Various
b	Capital Gain Distributions	P	Various	Various
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
a 431,701		424,339	7,362	
b			1,613	
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.				(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a				7,362
b				1,613
c				
d				
e				
2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			8,975
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8			N/A Non-Operating Foundation

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2018	37,727	643,007	0587
2017	35,040	633,302	0553
2016	36,208	613,016	0591
2015	35,262	646,200	0546
2014	36,276	684,872	0530
2	Total of line 1, column (d)		2807
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years		.0561
4	Enter the net value of noncharitable-use assets for 2019 from Part X, line 5		609,400
5	Multiply line 4 by line 3		34,187
6	Enter 1% of net investment income (1% of Part I, line 27b)		250
7	Add lines 5 and 6		34,437
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.		35,440

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Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

Table with 11 rows for excise tax calculations. Includes fields for exempt foundations (1, 2), tax under section 511 (2), add lines 1 and 2 (3), subtitle A tax (4), tax based on investment income (5), credits/payments (6a-6d), total credits (7), penalty (8), tax due (9), overpayment (10), and amount of line 10 (11).

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Columns include question number, Yes, and No. Includes questions about political campaigns (1a, 1b), Form 1120-POL (1c), tax on political expenditures (1), reimbursement (2), unreported activities (3), unrelated business income (4a, 4b), liquidation (5), section 508(e) requirements (6), assets (7), states reported (8a), Form 990-PF to Attorney General (8b), private operating foundation status (9), and substantial contributors (10).

N/A

N/A 2

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		✓
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		✓
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	✓	
14 The books are in care of ▶ <u>Stuart M Suggs</u> Telephone no. ▶ <u>(859) 441-5182</u> Located at ▶ <u>77 Winding Way, Fort Thomas, KY</u> ZIP+4 ▶ <u>41075</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—check here and enter the amount of tax-exempt interest received or accrued during the year ▶ <u>15</u> N/A		
16 At any time during calendar year 2019, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

	Yes	No
File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance, check here ▶ <input type="checkbox"/>		✓ <i>N/A</i>
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2019?		✓ <i>N/A</i>
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____ <i>N/A</i>		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)		✓
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____ <i>N/A</i>		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2019 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.)		✓ <i>N/A</i>
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		✓
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2019?		✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year, did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions Yes No **5b** *N/A*

Organizations relying on a current notice regarding disaster assistance, check here

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? Yes No *N/A*

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No **6a**

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No **6b**

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? Yes No **7a**

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? Yes No **7b** *N/A*

8 Is the foundation 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? Yes No **8**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Mel E Green 6776 Cross Road, Aurora, IN 47001	Chairman & Pres. 1 Hour / Week	-0-	-0-	-0-
Dale R Moeller 6776 Cross Road, Aurora, IN 47001	Secretary 1 Hour / Week	-0-	-0-	-0-
Stuart M Suggs 77 Winding Way, Fort Thomas, KY 41075	Treasurer 2 Hours / Week	-0-	-0-	-0-

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
None				

Total number of other employees paid over \$50,000

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		
.....		
.....		
.....		
.....		

Total number of others receiving over \$50,000 for professional services ▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc

	Expenses
1 None	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 None	
2	
3 All other program-related investments See instructions	

Total. Add lines 1 through 3 ▶

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	602,843
b	Average of monthly cash balances	1b	15,837
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	618,680
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	618,680
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	9,280
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	609,400
6	Minimum investment return. Enter 5% of line 5	6	30,470

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	30,470
2a	Tax on investment income for 2019 from Part VI, line 5	2a	250
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	250
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	30,220
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	30,220
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	30,220

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	35,440
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	35,440
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b. See instructions	5	250
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	35,190

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

		(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1	Distributable amount for 2019 from Part XI, line 7				30,220
2	Undistributed income, if any, as of the end of 2019:				
a	Enter amount for 2018 only			-0-	
b	Total for prior years: 20____, 20____, 20____		-0-		
3	Excess distributions carryover, if any, to 2019:				
a	From 2014	3,678			
b	From 2015	4,336			
c	From 2016	5,637			
d	From 2017	4,363			
e	From 2018	6,071			
f	Total of lines 3a through e	24,085			
4	Qualifying distributions for 2019 from Part XII, line 4: ▶ \$ 35,440				
a	Applied to 2018, but not more than line 2a			-0-	
b	Applied to undistributed income of prior years (Election required—see instructions)		-0-		
c	Treated as distributions out of corpus (Election required—see instructions)	-0-			
d	Applied to 2019 distributable amount				30,220
e	Remaining amount distributed out of corpus	5,220			
5	Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a).)		-0-		-0-
6	Enter the net total of each column as indicated below:				
a	Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	29,305			
b	Prior years' undistributed income. Subtract line 4b from line 2b		-0-		
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		-0-		
d	Subtract line 6c from line 6b. Taxable amount—see instructions		-0-		
e	Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount—see instructions			-0-	
f	Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				-0-
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)	-0-			
8	Excess distributions carryover from 2014 not applied on line 5 or line 7 (see instructions)	3,678			
9	Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	25,627			
10	Analysis of line 9:				
a	Excess from 2015	4,336			
b	Excess from 2016	5,637			
c	Excess from 2017	4,363			
d	Excess from 2018	6,071			
e	Excess from 2019	5,220			

N/A

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

- 1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling ▶
- b** Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2019	(b) 2018	(c) 2017	(d) 2016	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6, for each year listed					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

- 1 Information Regarding Foundation Managers:**
- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

None

- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

None

- 2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**
- Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed
PFS Community Foundation, 6776 Cross Road, Aurora, IN 47001

b The form in which applications should be submitted and information and materials they should include:
Applicants may submit a letter of inquiry with a detailed description of the project, a detailed budget, and an IRS determination letter stating that the organization qualifies as a public charity under 501(c)(3).

c Any submission deadlines:

Open

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Support youth development programs and community organizations that contribute to the quality of life in Dearborn County and the neighboring communities in the State of Indiana.

Part XV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<p>a <i>Paid during the year</i> See Attachment</p>				
Total ▶				3a
<p>b <i>Approved for future payment</i> None</p>				
Total ▶				3b

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
- | | Yes | No |
|---|--------------|----|
| a Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| (1) Cash | 1a(1) | ✓ |
| (2) Other assets | 1a(2) | ✓ |
| b Other transactions: | | |
| (1) Sales of assets to a noncharitable exempt organization | 1b(1) | ✓ |
| (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | ✓ |
| (3) Rental of facilities, equipment, or other assets | 1b(3) | ✓ |
| (4) Reimbursement arrangements | 1b(4) | ✓ |
| (5) Loans or loan guarantees | 1b(5) | ✓ |
| (6) Performance of services or membership or fundraising solicitations | 1b(6) | ✓ |
| c Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | ✓ |
- d** If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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.

Steve M. Duggan | 4/14/20 | Treasurer
 Signature of officer or trustee | Date | Title

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no			

PFS Community Foundation
 6776 Cross Road
 Aurora, IN 47001

Form 990-PF Tax Year 2019

EIN 35-2152955

Part I Line 16c, column (a)

Other Professional Fees 378 Statutory Representation

Part I Line 16c, column (b)

Other Professional Fees 8,290 Advisory Fees

Part I Line 18

Taxes 247 Excise Tax

Part I Line 23

Other Expenses 25 Delaware Secretary of State
 State of Indiana
 17 Postage
 42

Part II Line 13b

Investments--Other Cost

Mutual Funds 625,653

Part XV Line 3a

(15) Grants and (2) Scholarships totaling \$34,810 were approved and paid in 2019

Name & Address	Recipient Relationship	Foundation Status of Recipient	Purpose of Grant	Amount
2019 Grants				
1 Dearborn County 4-H Association 229 Main Street, Aurora, IN 47001	N/A	501(c) (3)	Livestock Auction	1,000 00
2 Dearborn County 4-H Association 229 Main Street, Aurora, IN 47001	N/A	501(c) (3)	Operating Support Grant	1,000 00
3 Southeastern Indiana Art Guild 10847 Elm Circle Drive, Aurora, IN 47001	N/A	501(c) (3)	Regional Art Show	500 00
4 Ohio County Historical Society, Inc 212 S Walnut Street, Rising Sun, IN 47040	N/A	501(c) (3)	Christmas Holiday Display Grant	1,000 00
5 Main Street Aurora 223 Third Street, Aurora, IN 47001	N/A	501(c) (3)	Operating Support Grant	2,000 00
6 Ohio County Community Schools 436 S Mulberry Street, Rising Sun, IN 47040	N/A	School	Perfect North Tubing Trip	500 00
7 Main Street Aurora 223 Third Street, Aurora, IN 47001	N/A	501(c) (3)	Community Activities - Riverview Cemetery	2,000 00
8 Hillforest Historical Foundation, Inc 213 Fifth Street, Aurora, IN 47001	N/A	501(c) (3)	Blast from the Past & Pioneer Day	1,310 00
9 Main Street Aurora 223 Third Street, Aurora, IN 47001	N/A	501(c) (3)	Community Activities - Aurora Farmers Fair	3,000 00
10 Indiana Special Olympics, Inc 4-H Conference Center, Danville, IN	N/A	501(c) (3)	Equestrian Program	1,000 00
11 St John's Ev Lutheran School 220 Mechanic Street, Aurora, IN 47001	N/A	School	Operating Support Grant	5,000 00
12 Main Street Aurora 223 Third Street, Aurora, IN 47001	N/A	501(c) (3)	Community Activities - Riverview Cemetery	3,000 00
13 Main Street Aurora 223 Third Street, Aurora, IN 47001	N/A	501(c) (3)	Aurora Rec Community Cente Aurora 200th Birthday Celebration	2,500 00
14 Dearborn County Hospital Foundation, Inc	N/A	Hospital	Cancer Center	5,000 00

15	DBA Highpoint Health Foundation Aurora Public Library 414 Second Street, Aurora, IN 47001	N/A	Public Library	Material Support Grant	3,000 00
2019 Scholarships					
1	Kelsie Jackson 14691 Treytom Creek Lane, Moores Hill, IN 47032	N/A	Scholarship	Educational	1,500 00
2	Bryston J Cotton 5797 Jandel Drive, Aurora, IN 47001	N/A	Scholarship	Educational	1,500 00
Grand Total					<u>34,810 00</u>