

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning JUL 1, 2023, and ending JUN 30, 2024

2023

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer **THE COMMUNITY FOUNDATION OF FREDERICK COUNTY MARYLAND, INC.**

EIN or SSN
52-1488711

Name and title of officer or person subject to tax **ELIZABETH Y. DAY
PRESIDENT AND CEO**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>21,855,112.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize ELLIN & TUCKER, CHARTERED to enter my PIN 01834
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date _____

Part III Certification and Authentication

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

52781901834

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____



Date 05/08/25

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2023)

LHA 302521 01-05-24

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023
Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

B Check if applicable: C Name of organization THE COMMUNITY FOUNDATION OF FREDERICK COUNTY MARYLAND, INC. D Employer identification number 52-1488711
E Telephone number 301-695-7660
G Gross receipts \$ 55,352,521.
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
I Tax-exempt status: X 501(c)(3)
J Website: WWW.FREDERICKCOUNTYGIVES.ORG
K Form of organization: X Corporation
L Year of formation: 1986
M State of legal domicile: MD

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Activities & Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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 ELIZABETH Y. DAY, PRESIDENT AND CEO
Date
Paid: Print/Type preparer's name SUSAN KELLER, Preparer's signature Susan P. Keller, Date 05/08/25, Check if self-employed, PTIN P00245169
Preparer Use Only: Firm's name ELLIN & TUCKER, CHARTERED, Firm's EIN 52-0959934, Firm's address 400 EAST PRATT ST. SUITE 200 BALTIMORE, MD 21202, Phone no. 410-727-5735

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

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 COMMUNITY FOUNDATION IS DEDICATED TO CONNECTING PEOPLE WHO CARE WITH CAUSES THAT MATTER TO ENRICH THE QUALITY OF LIFE IN FREDERICK COUNTY NOW AND FOR FUTURE GENERATIONS.

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 \$ 744,529. including grants of \$ 539,091.) (Revenue \$)
STRATEGIC INITIATIVE GRANTS - THE COMMUNITY FOUNDATION IDENTIFIES COMMUNITY NEEDS THROUGH PERIODIC ASSESSMENTS AND, BASED UPON THESE FINDINGS, DETERMINES STRATEGIC PRIORITIES FOR ITS DISCRETIONARY GRANTMAKING. QUALIFIED 501C3 ORGANIZATIONS AND GOVERNMENT/QUASI-GOVERNMENT ENTITIES APPLYING FOR FUNDING PROGRAMS NOT NORMALLY PROVIDED THROUGH TAX REVENUE MAY APPLY FOR STRATEGIC FUNDING. APPLICANTS PARTICIPATE IN A RIGOROUS REVIEW PROCESS CONDUCTED BY THE COMMUNITY FOUNDATION'S VOLUNTEER GRANTS COMMITTEE. APPLICANTS MUST BE IN GOOD STANDING WITH ALL STATE AND FEDERAL REGISTRATIONS, AND MUST PROVIDE DESCRIPTIONS OF THEIR PROGRAMS, UNITS OF SERVICE, EXPECTED OUTCOMES, AND DETAILED FINANCIAL INFORMATION. REQUIRED REPORTS ENSURE ACCOUNTABILITY.

4b (Code:) (Expenses \$ 2,545,508. including grants of \$ 2,136,556.) (Revenue \$)
SCHOLARSHIPS-THE COMMUNITY FOUNDATION IS ONE OF THE LARGEST PROVIDERS OF SCHOLARSHIPS IN FREDERICK COUNTY, AND ADMINISTERS THE TRUMPOWER SCHOLARSHIPS FOR CARROLL COUNTY RESIDENTS. SCHOLARSHIPS ARE AWARDED TO INDIVIDUALS PURSUING EDUCATION PAST HIGH SCHOOL, INCLUDING TWO AND FOUR-YEAR COLLEGES AND UNIVERSITIES, TRADE AND TECHNICAL SCHOOLS, MASTERS AND DOCTORAL PROGRAMS, AND CERTIFICATIONS. STUDENTS MAY APPLY FOR SCHOLARSHIPS DURING ANY YEAR OF THEIR ACADEMIC CAREERS, INCLUDING NON-TRADITIONAL STUDENTS WHO DID NOT BEGIN THEIR POST-SECONDARY STUDIES IMMEDIATELY FOLLOWING HIGH SCHOOL. THE COMMUNITY FOUNDATION'S VOLUNTEER SCHOLARSHIP COMMITTEE REVIEWS ALL APPLICATIONS AND SELECTS RECIPIENTS THAT BEST MATCH THE CRITERIA SET FORTH BY THE DONOR WHEN THE SCHOLARSHIP FUND WAS ESTABLISHED. SCHOLARSHIPS ARE AVAILABLE FOR

4c (Code:) (Expenses \$ 5,976,937. including grants of \$ 5,771,499.) (Revenue \$)
IMPACT AND OTHER GRANTS - THE COMMUNITY FOUNDATION ADMINISTERS GRANTS FROM FIELD OF INTEREST, DONOR-ADVISED AND DESIGNATED FUNDS ESTABLISHED BY DONORS WHO WANT TO CREATE IMPACT AND SUPPORT THEIR FAVORITE CAUSES. FIELD OF INTEREST FUND FOUNDERS SPECIFY GENERAL AREAS FOR THE COMMUNITY FOUNDATION TO DIRECT ITS GRANTMAKING, BUT NOT SPECIFIC NONPROFITS. DONOR-ADVISED FUND FOUNDERS RECOMMEND GRANTS FROM THEIR FUNDS, WITH THE COMMUNITY FOUNDATION BOARD OF TRUSTEES HAVING FINAL APPROVAL. GRANTS FROM DESIGNATED FUNDS SUPPORT THE COMMUNITY CAUSES IDENTIFIED IN THE AGREEMENT EXECUTED WHEN THE DONOR ESTABLISHED THE FUND WITH THE COMMUNITY FOUNDATION. ALL GRANTEEES MUST BE IN GOOD STANDING WITH ALL STATE AND FEDERAL REGISTRATIONS AND SOME MUST PROVIDE DESCRIPTIONS OF THE IMPACT OF THEIR PROGRAMS AND REPORTS TO ENSURE ACCOUNTABILITY.

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 9,266,974.

THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

Form 990 (2023)

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Part IV Checklist of Required Schedules

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

THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

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Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 26	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		20
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a	24	
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b	24	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed MD
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
GAIL FITZGERALD - 301-695-7660
312 EAST CHURCH STREET, FREDERICK, MD 21701

THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

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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 the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ELIZABETH Y. DAY PRESIDENT & CEO	50.00			X			229,358.	0.	25,113.	
(2) GAIL M. FITZGERALD CHIEF FINANCIAL OFFICER	50.00			X			178,743.	0.	23,221.	
(3) LAURA MCCULLOUGH DIRECTOR PHILANTHROPIC SER	40.00				X		128,755.	0.	11,204.	
(4) DIANA FULCHIRON DIRECTOR OF COMMUNITY IMPA	40.00				X		113,742.	0.	14,828.	
(5) KIMBERLY LIDDICK - BYRNES DIRECTOR OF MARKETING & CO	40.00				X		101,862.	0.	12,748.	
(6) BEATRICE REAVER CHAIRMAN	1.00	X		X			0.	0.	0.	
(7) IAN BARTMAN PAST CHAIRMAN	1.00	X		X			0.	0.	0.	
(8) KIMBERLY CHANEY TREASURER	1.00	X		X			0.	0.	0.	
(9) VERONICA D. LOWE SECRETARY	1.00	X		X			0.	0.	0.	
(10) PAUL ROSE SECOND VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(11) DETRIC KEMP FIRST VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(12) ABBIE RICKETTS TRUSTEE	1.00	X					0.	0.	0.	
(13) ALEJANDRO CANADAS TRUSTEE	1.00	X					0.	0.	0.	
(14) ANGELA DREDDEN TRUSTEE	1.00	X					0.	0.	0.	
(15) ASHLEIGH ROSSI TRUSTEE	1.00	X					0.	0.	0.	
(16) CARMEN HERNANDEZ TRUSTEE	1.00	X					0.	0.	0.	
(17) CHRISTOPHER HESSEN TRUSTEE	1.00	X					0.	0.	0.	

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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 line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DARRYN NAYLIN TRUSTEE	1.00	X						0.	0.	0.
(19) DAVID WEIGELT TRUSTEE	1.00	X						0.	0.	0.
(20) GORDON COOLEY TRUSTEE	1.00	X						0.	0.	0.
(21) JEAN JOYCE TRUSTEE	1.00	X						0.	0.	0.
(22) JENNIFER CLINGAN TRUSTEE	1.00	X						0.	0.	0.
(23) JOSHUA DONOPRY TRUSTEE	1.00	X						0.	0.	0.
(24) LINDA MORGAN TRUSTEE	1.00	X						0.	0.	0.
(25) LOUANNE WELGOSS TRUSTEE	1.00	X						0.	0.	0.
(26) PATTI MALUCHNIK TRUSTEE	1.00	X						0.	0.	0.
1b Subtotal								752,460.	0.	87,114.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								752,460.	0.	87,114.

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 5

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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
ASSET STRATEGY CONSULTANTS, 6 N. PARK DRIVE, SUITE 208, HUNT VALLEY, MD 21030	INVESTMENT ADVISORY CONSULTANT	126,400.

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 1

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2023)

THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

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Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	352,500.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	8,712,093.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 3,277,841.				
	h Total. Add lines 1a-1f		9,064,593.				
Program Service Revenue	2 a _____	Business Code					
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		5,364,830.			5364830.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	40,923,098.			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	33,497,409.				
	c Gain or (loss)	7c	7,425,689.				
	d Net gain or (loss)		7,425,689.			7425689.	
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			21,855,112.	0.	0.	12790519.	

**THE COMMUNITY FOUNDATION OF FREDERICK
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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	6,310,590.	6,310,590.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	2,136,556.	2,136,556.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	475,932.	156,649.	251,801.	67,482.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	942,902.	392,222.	249,744.	300,936.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	27,303.	11,222.	5,496.	10,585.
9 Other employee benefits	100,839.	30,715.	25,270.	44,854.
10 Payroll taxes	95,720.	35,319.	32,610.	27,791.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	27,491.	5,773.	21,718.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	641,541.		641,541.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	13,540.	11,835.	660.	1,045.
12 Advertising and promotion	9,841.	3,330.	4,883.	1,628.
13 Office expenses	65,348.	14,271.	15,681.	35,396.
14 Information technology	133,108.	72,219.	44,176.	16,713.
15 Royalties				
16 Occupancy	80,005.	28,802.	23,799.	27,404.
17 Travel	2,945.	2,621.	14.	310.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	4,652.	1,370.	1,351.	1,931.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	27,451.	9,882.	14,824.	2,745.
23 Insurance	23,311.	9,597.	10,974.	2,740.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a EVENTS	42,650.	17,815.	10,689.	14,146.
b ANNUAL REPORT & NEWSLET	34,486.	7,960.	23,078.	3,448.
c DUES & SUBSCRIPTIONS	18,513.	2,827.	10,639.	5,047.
d OTHER EXPENSE	12,853.	5,399.	4,753.	2,701.
e All other expenses	1,092.		87.	1,005.
25 Total functional expenses. Add lines 1 through 24e	11,228,669.	9,266,974.	1,393,788.	567,907.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	1,838,750.	2	1,345,925.
	3 Pledges and grants receivable, net	153,914.	3	130,582.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	87,367.	9	126,124.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 692,141.		
	b Less: accumulated depreciation	10b 579,521.	103,107.	10c 112,620.
	11 Investments - publicly traded securities	153,129,395.	11	178,302,734.
	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	18,899,536.	15	13,316,708.
16 Total assets. Add lines 1 through 15 (must equal line 33)	174,212,069.	16	193,334,693.	
Liabilities	17 Accounts payable and accrued expenses	251,003.	17	1,621,207.
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	10,581,538.	25	11,505,590.
	26 Total liabilities. Add lines 17 through 25	10,832,541.	26	13,126,797.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	138,450,291.	27	155,498,262.
	28 Net assets with donor restrictions	24,929,237.	28	24,709,634.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	163,379,528.	32	180,207,896.
	33 Total liabilities and net assets/fund balances	174,212,069.	33	193,334,693.

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COUNTY MARYLAND, INC.

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	21,855,112.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,228,669.
3	Revenue less expenses. Subtract line 2 from line 1	3	10,626,443.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	163,379,528.
5	Net unrealized gains (losses) on investments	5	5,376,962.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	824,963.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	180,207,896.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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 Were the organization's financial statements audited by an independent accountant?	X	
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		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	9466029.	8289073.	17297200.	16394759.	9064593.	60511654.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	9466029.	8289073.	17297200.	16394759.	9064593.	60511654.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						11054955.
6 Public support. Subtract line 5 from line 4.						49456699.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	9466029.	8289073.	17297200.	16394759.	9064593.	60511654.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4263689.	3498350.	4677463.	4419680.	5364830.	22224012.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						82735666.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	59.78	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	67.32	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

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

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3.	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d.	3	
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by 0.035.	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year (optional)
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

Schedule A (Form 990) 2023

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9 Distributable amount for 2023 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

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

Schedule A (Form 990) 2023

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

**THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.**

Employer identification number

52-1488711

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 foundation

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

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

General Rule

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

Special Rules

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

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

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

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

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

Schedule B (Form 990) (2023)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **THE COMMUNITY FOUNDATION OF FREDERICK COUNTY MARYLAND, INC.** Employer identification number **52-1488711**

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	151	840
2 Aggregate value of contributions to (during year)	978,231.	14,742,169.
3 Aggregate value of grants from (during year)	1,061,931.	7,122,448.
4 Aggregate value at end of year	19,388,831.	173,871,874.
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 checked="" type="checkbox"/> Yes <input 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 checked="" type="checkbox"/> Yes <input 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).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

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

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

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

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

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

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

\$ _____

(ii) Assets included in Form 990, Part X

\$ _____

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

a Revenue included on Form 990, Part VIII, line 1

\$ _____

b Assets included in Form 990, Part X

\$ _____

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

Schedule D (Form 990) 2023

**THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.**

Schedule D (Form 990) 2023

52-1488711 Page **3**

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) PRESENT VALUE OF REMAINDER INTERESTS	4,507,514.
(2) CASH SURRENDER VALUE OF LIFE INSURANCE	251,674.
(3) DUE FROM CFHC	31,998.
(4) CONTRIBUTIONS RECEIVABLE	8,455,201.
(5) RIGHT OF USE ASSET	70,321.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	13,316,708.

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) LIABILITIES UNDER SPLIT-INTEREST	
(3) AGREEMENTS	2,032,202.
(4) FUNDS HELD FOR OTHERS (FAS 136)	9,407,087.
(5) LEASE LIABILITY	66,301.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	11,505,590.

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

Schedule D (Form 990) 2023

THE COMMUNITY FOUNDATION OF FREDERICK
 COUNTY MARYLAND, INC.

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

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

1	Total revenue, gains, and other support per audited financial statements		1	27,151,539.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	5,376,962.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	2,036,120.	
e	Add lines 2a through 2d	2e		7,413,082.
3	Subtract line 2e from line 1	3		19,738,457.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	641,541.	
b	Other (Describe in Part XIII.)	4b	1,475,114.	
c	Add lines 4a and 4b	4c		2,116,655.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		21,855,112.

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

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

1	Total expenses and losses per audited financial statements		1	10,273,604.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	203,238.	
e	Add lines 2a through 2d	2e		203,238.
3	Subtract line 2e from line 1	3		10,070,366.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	641,541.	
b	Other (Describe in Part XIII.)	4b	516,762.	
c	Add lines 4a and 4b	4c		1,158,303.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		11,228,669.

Part XIII Supplemental Information

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

PART V, LINE 4:

THE FOUNDATION HAS A TRUSTEE-APPROVED SPENDING POLICY THAT DISTRIBUTES 5% OF THE FUND'S FAIR MARKET VALUE AS OF JUNE 30 OF THE PREVIOUS FISCAL YEAR FOR ALL FUNDS. ENDOWMENTS SPEND 5% AS LONG AS PRINCIPAL OBTAINED THROUGH CONTRIBUTIONS IS NOT INVADED.

PART X, LINE 2:

THE FOUNDATION FOLLOWS THE PROVISIONS OF ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES UNDER THE INCOME TAXES TOPIC OF THE CODIFICATION. THE CODIFICATION REQUIRES THE FOUNDATION'S EVALUATION OF TAX POSITIONS, WHICH INCLUDE MAINTAINING ITS TAX-EXEMPT STATUS AND THE TAXABILITY OF ANY UNRELATED BUSINESS INCOME, AND DOES NOT ALLOW RECOGNITION OF TAX POSITIONS

Part XIII Supplemental Information (continued)

WHICH DO NOT MEET A "MORE-LIKELY-THAN-NOT" THRESHOLD OF BEING SUSTAINED BY THE APPLICABLE TAX AUTHORITY. MANAGEMENT DOES NOT BELIEVE IT TOOK ANY TAX POSITIONS THAT WOULD NOT MEET THIS THRESHOLD.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN CSV	5,786.
RELATED ORGANIZATION INCOME	252,801.
CHANGE IN PV OF FUTURE INTEREST	1,777,533.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	2,036,120.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDS HELD FOR OTHERS	1,475,114.
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PART XII, LINE 2D - OTHER ADJUSTMENTS:

RELATED ORGANIZATION EXPENSES	203,238.
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PART XII, LINE 4B - OTHER ADJUSTMENTS:

FUNDS HELD FOR OTHERS	516,762.
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**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization
**THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.**

Employer identification number
52-1488711

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	ENDOWMENT INVESTMENTS OFF SHORE		6057245.
3 a Subtotal	0	0			6057245.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			6057245.

THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

Schedule F (Form 990) 2023

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Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* Yes No

Schedule F (Form 990) 2023

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **THE COMMUNITY FOUNDATION OF FREDERICK COUNTY MARYLAND, INC.** Employer identification number **52-1488711**

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
A MOTHER'S REST CHARITABLE RESPITE FOUNDATION - 32 WEST MAIN ST - NEW MARKET, MD 21774	81-4965846	501(C)(3)	10,000.	0.			CAREGIVER RESPITE INN, THE TERRACE GUEST HOUSE
ADVENTIST HEALTH CARE, INC. 9901 MEDICAL CENTER DR ROCKVILLE, MD 20850	52-1532556	501(C)(3)	32,925.	0.			SHADY GROVE HOSPITAL UNRESTRICTED
ADVOCATES FOR HOMELESS FAMILIES, INC. - 216 ABRECHT PL - FREDERICK, MD 21701	52-1591139	501(C)(3)	74,209.	0.			CASE MANAGER SALARIES, TRANSPORTATION, CHILDCARE ASSIST, EMERGENCY FINANCIAL ASSIST,
ADVOCATES FOR THE AGING OF FREDERICK COUNTY MD INC. - 8222 GLENDALE DR. - FREDERICK, MD 21702	46-5336766	501(C)(3)	20,149.	0.			UNRESTRICTED
AMERICAN NATIONAL RED CROSS NATIONAL HEADQUARTERS 431 18TH ST. NW - WASHINGTON, DC 20013	53-0196605	501(C)(3)	14,659.	0.			MAUI RELIEF, DISASTER SERVICES FOR RESIDENTS OF FREDERICK COUNTY, UNRESTRICTED
AMERICA'S JUNIOR MISS SCHOLARSHIP FOUNDATION INC - 751 GOVERNMENT ST. - MOBILE, AL 36602	23-7438720	501(C)(3)	9,683.	0.			RESTRICTED FOR CARROLL COUNTY, MARYLAND SCHOLARSHIP PROGRAM

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 135.

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

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

Schedule I (Form 990) 2023

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

Schedule I (Form 990)

52-1488711

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ANIMAL WELFARE LEAGUE OF FREDERICK COUNTY - 1202 EAST PATRICK ST. - FREDERICK, MD 21701	52-2313863	501(C)(3)	6,847.	0.			FELINE FOSTER SUPPORT PROGRAM, SENIOR DOG PROGRAM, UNRESTRICTED
ARC OF FREDERICK COUNTY, INC. SUITE 13A FREDERICK, MD 21703-8619	52-6055211	501(C)(3)	114,638.	0.			UNRESTRICTED
BETTER TOGETHER 15275 COLLIER BLVD NAPLES, FL 34119	47-5591391	501(C)(3)	10,000.	0.			UNRESTRICTED
BEYOND SHELTER 27 DEGRANGE ST. FREDERICK, MD 21701	52-1449375	501(C)(3)	107,265.	0.			EMERGENCY AND COLD WEATHER SHELTER EXPENSES, HOMELESSNESS PREVENTION FOR INDIVIDUALS AND
BIG TREE MEMORIAL FUND 3310 NICHOLAS CT. IJAMSVILLE, MD 21754	85-3845479	501(C)(3)	34,000.	0.			LITTLE OAK PROJECT - FUNDS TO PROVIDE FINANCIAL ASSISTANCE TO FAMILIES WITH CHILDREN
BLESSINGS IN A BACKPACK, INC. P.O. BOX 3508 FREDERICK, MD 21705	26-1964620	501(C)(3)	107,033.	0.			WEEKEND FOOD BACKPACKS FOR LOW-INCOME FCPS STUDENTS, FCPS SUCCESS PROGRAM AND CHILDREN
BOYS & GIRLS CLUB OF FREDERICK COUNTY, INC. - 413 BURCK ST. - FREDERICK, MD 21701	52-1107974	501(C)(3)	24,111.	0.			STEM LABORATORY, SUPPORT FULL SCHOLARSHIP AND MEALS FOR TWO STUDENTS, YOUTH PROGRAMS,
BRAINY RIDGE INC. P.O. BOX 34129 BETHESDA, MD 20817-6821	99-1298587	501(C)(3)	10,982.	0.			UNRESTRICTED
BROADFORDING BIBLE BRETHREN CHURCH 13523 BROADFORDING CHURCH RD HAGERSTOWN, MD 21740	23-7205826	501(C)(3)	32,899.	0.			UNRESTRICTED

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THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BROOK HILL UNITED METHODIST CHURCH 8946 INDIAN SPRINGS RD. FREDERICK, MD 21702	52-6058318	501(C)(3)	35,105.	0.			FOOD4KIDS PROGRAM, HEALTH AND SAFETY REPAIR PROJECTS AT HOMES OF VETERANS, RENT PAYMENTS,
BRUNSWICK ECUMENICAL ASSISTANCE COMMITTEE ON NEEDS, INC - 7 SOUTH MARYLAND AVE. - BRUNSWICK, MD 21716	65-1284873	501(C)(3)	25,000.	0.			EXPANSION OF INFRASTRUCTURE FOR THE BRUNSWICK FOOD BANK
CALVARY UNITED METHODIST CHURCH 131 W 2ND ST FREDERICK, MD 21701	52-0685068	501(C)(3)	11,856.	0.			SLEEP IN HEAVENLY PEACE MINISTRY, UNRESTRICTED
CARE NET PREGNANCY CENTER OF FREDERICK COUNTY - 707 NORTH MARKET ST. - FREDERICK, MD 21701	52-1322581	501(C)(3)	8,124.	0.			ESSENTIAL SUPPORT FOR CHILDRENS PROGRAM, UNRESTRICTED
CARROLL MANOR FIRE COMPANY P.O. BOX 7 ADAMSTOWN, MD 21710	52-1293774	501(C)(3)	17,113.	0.			REPAIRS TO THE BELL TOWER AND GRANGE, UNRESTRICTED
CENTER FOR ADOPTION SUPPORT AND EDUCATION - 3919 NATIONAL DR., SUITE 200 - BURTONSVILLE, MD 20866	52-2100734	501(C)(3)	29,233.	0.			MENTAL HEALTH PROGRAMS FOR ADOPTIVE, FOSTER, AND KINSHIP CARE FAMILIES IN FREDERICK COUNTY,
CENTRO DE APOYO FAMILIAR CAF 6801 KENILWORTH AVE. RIVERDALE, MD 20737	26-0452137	501(C)(3)	10,000.	0.			SUPPORT TRAINING OF ENVIRONMENTAL JUSTICE COMMUNITY HEALTH WORKERS
CENTRO HISPANO DE FREDERICK, INC 5 WILLOWDALE DR FREDERICK, MD 21702	30-0430736	501(C)(3)	60,174.	0.			SUPPORT EMPOWERMENT AND SELF-SUFFICIENCY PROGRAM, FULL-TIME OFFICE MANAGER AND INTAKE SPECIALIST,
CHILDREN OF INCARCERATED PARENTS PARTNERSHIP INC. - PO BOX 791 - FREDERICK, MD 21705	27-3552072	501(C)(3)	35,402.	0.			CHILDREN'S LITERACY "BOOK NOOK" OF IMPACTED CHILDREN, COLLEGE SCHOLARSHIPS TO

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THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CHILDREN'S TUMOR FOUNDATION 697 THIRD AVENUE, STE 418 NEW YORK, NY 10017	13-2298956	501(C)(3)	5,982.	0.			UNRESTRICTED
CHURCH OF THE TRANSFIGURATION REV. ELLEN HURWITZ 6909 MARYLAND AVE., P.O. BOX 87 - BRADDOCK HEIGHTS, MD 21	52-1549171	501(C)(3)	247,893.	0.			UNRESTRICTED
CITY OF FREDERICK DEPARTMENT OF HOUSING AND HUMAN SERVICES - 100 S. MARKET ST. - FREDERICK, MD 21701	52-6001395	GOVT	14,407.	0.			FOOD BACKPACK PROGRAM, COMMUNITY ACTION AGENCY, FOOD BANK, BEHAVIORAL HEALTH SERVICES FOR
CITY OF FREDERICK ECONOMIC DEVELOPMENT - 101 NORTH COURT ST. - FREDERICK, MD 21701	52-6000789	GOVT	19,702.	0.			BEST PLACES TO WORK EVENTS, AND CHAMBER BUSINESS CARD EXCHANGE, FREDERICK DAY IN
CITY YOUTH MATRIX 5710 KENT DR. NEW MARKET, MD 21774	82-3087890	501(C)(3)	20,013.	0.			SUPPORT ACCESS TO EXTRACURRICULAR ACTIVITIES FOR ALICE CHILDREN AND TO PROVIDE
COUNCIL ON FOUNDATIONS 1255 23RD ST NW SUITE 200 WASHINGTON, DC 20037	13-6068327	501(C)(3)	8,750.	0.			UNRESTRICTED
COVENANT PRESBYTERIAN CHURCH 6926 TRAIL BOULEVARD NAPLES, FL 34108	59-1098689	501(C)(3)	20,000.	0.			UNRESTRICTED
DAYBREAK ADULT DAY SERVICES 7819 ROCKY SPRINGS RD FREDERICK, MD 21702	52-1598993	501(C)(3)	53,765.	0.			PARTICIPANT ATTENDANCE COSTS, FEE SUBSIDIES FOR LOW-INCOME SENIORS, UNRESTRICTED
DELAPLAINE VISUAL ARTS EDUCATION CENTER - 40 S. CARROLL STREET - FREDERICK, MD 21701	52-1481592	501(C)(3)	38,952.	0.			ART CLASSES FOR CHILDREN, ART KITS, UNRESTRICTED

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THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DOWNTOWN FREDERICK PARTNERSHIP, INC. - 19 E. CHURCH ST. - FREDERICK, MD 21701	52-1682341	501(C)(3)	191,214.	0.			FLOWERS OVER FREDERICK PROJECT AND DOWNTOWN HOLIDAY LIGHTS PROJECT, UNRESTRICTED
DR. J. ELMER HARP MEDICAL CENTER, INC. - 400 EAST MAIN ST - MIDDLETOWN, MD 21769	52-1076100	501(C)(3)	12,334.	0.			TO SUPPORT THE DR. J. ELMER HARP MEDICAL CENTER, INC.
EACH 1 TEACH 1 P.O. BOX 4143 FREDERICK, MD 21705	85-2687596	501(C)(3)	5,202.	0.			RESTRICTED FOR SOCIAL EMOTIONAL LEARNING PROGRAM USING YOGA, MEDITATION AND MINDFUL
ELIANAS LIGHT, INC 5347 28TH ST. NW WASHINGTON, DC 20015	32-0517020	501(C)(3)	16,869.	0.			ASSISTIVE VEHICLE TO TRANSPORT MEDICALLY-FRAGILE CHILD
EVANGELICAL LUTHERAN CHURCH 35 EAST CHURCH ST. FREDERICK, MD 21701	52-0627772	501(C)(3)	24,691.	0.			ELCA WORLD HUNGER, UNRESTRICTED
EVANGELICAL REFORMED UNITED CHURCH OF CHRIST - 15 WEST CHURCH ST. - FREDERICK, MD 21701	52-0607985	501(C)(3)	8,531.	0.			UNRESTRICTED
FEBRUARY STAR SANCTUARY 3910 AUSERMAN RD. KNOXVILLE, MD 21758	45-3941793	501(C)(3)	5,014.	0.			CARING FOR AT-RISK RESCUE HORSES, FSS KIDS' HORSE & FARM CAMP, TRAP-NEUTER/RE-HOME
FREDERICK ARTS COUNCIL 3 NORTH COURT ST, SUITE A FREDERICK, MD 21701	52-1126146	501(C)(3)	45,625.	0.			ARTIST STIPENDS UNRESTRICTED
FREDERICK COMMUNITY COLLEGE FOUNDATION, INC. - 7932 OPOSSUMTOWN PIKE - FREDERICK, MD 21702	52-1231768	501(C)(3)	71,891.	0.			STUDENT SUCCESS PROGRAM, SCHOLARSHIPS, PROJECT FORWARD STEP, PARENTS LEAD PROGRAM, EXPAND

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THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FREDERICK COUNTY 4-H CAMP CENTER 3702 BASFORD RD FREDERICK, MD 21703	52-6056016	501(C)(3)	8,958.	0.			MAINTENANCE OF THE CAMP AND FOR PROGRAMS AT THE CAMP, UNRESTRICTED
FREDERICK COUNTY CAREER & TECHNOLOGY CENTER - 7922 OPOSSUMTOWN PK - FREDERICK, MD 21702	52-6000943	GOVT	7,972.	0.			SUPPLIES, TOOLS, CERTIFICATIONS EXAMS FOR STUDENTS IN WELDING AND/OR CONSTRUCTION
FREDERICK COUNTY DEPARTMENT OF SOCIAL SERVICES - 1888 NORTH MARKET ST - FREDERICK, MD 21701	52-6000943	GOVT	10,000.	0.			HOLIDAY SUPPORT FOR FOSTER CHILDREN AND FRAGILE SENIORS
FREDERICK COUNTY HUMANE SOCIETY 550 HIGHLAND ST., STE. 200 FREDERICK, MD 21701	52-6013207	501(C)(3)	9,131.	0.			SPAYING AND MEDICAL TREATMENT OF ADOPTABLE ANIMALS, EMERGENCY PET FOOD BANK FOR SENIOR
FREDERICK COUNTY LANDMARKS FOUNDATION, INC. - 1110 ROSEMONT AVE. - FREDERICK, MD 21701	23-7241926	501(C)(3)	25,480.	0.			HISTORIC PRESERVATION
FREDERICK COUNTY PUBLIC LIBRARIES 110 EAST PATRICK ST. FREDERICK, MD 21701	52-0591537	GOVT	66,175.	0.			BOOKS, MATERIALS, TECHNOLOGY SUPPLIES, BOOK MOBILE PROGRAM, CHILDREN'S PROGRAMS, THE
FREDERICK COUNTY PUBLIC SCHOOLS 191 SOUTH EAST ST. FREDERICK, MD 21701	52-6000941	501(C)(3)	57,334.	0.			CELLO FOR TJ HS, EQUIPMENT AND MATERIALS, CONSTRUCTION TRADES SCHOLARSHIPS, SUPPLIES,
FREDERICK COUNTY SENIOR SERVICES DIVISION - 1440 TANEY AVE. - FREDERICK, MD 21702	52-6000943	GOVT	9,314.	0.			MEALS ON WHEELS
FREDERICK COUNTY, MD GOVERNMENT 12 EAST CHURCH ST. FREDERICK, MD 21701	52-6000943	GOVT	43,744.	0.			TRAINING AND EDUCATION FOR EMPLOYEES OF CITIZENS CARE AND REHABILITATION CENTER AND RESIDENT

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THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.

Schedule I (Form 990)

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FREDERICK FRIENDS OF OUR COUNTY ANIMAL SHELTER INC - 132 W. SECOND ST. - FREDERICK, MD 21701	81-2657566	501(C)(3)	9,000.	0.			BROOKE'S MEDICAL FUND PROGRAM
FREDERICK HEALTH HOSPICE 1 FREDERICK HEALTH WAY FREDERICK, MD 21701	52-1164513	501(C)(3)	94,876.	0.			UNRESTRICTED, CAMP JAMIE EXPENSES, KLINE HOSPICE HOUSE, VETERAN'S PROGRAM
FREDERICK HEALTH HOSPITAL, INC. 400 WEST SEVENTH ST. FREDERICK, MD 21701-4593	52-0591612	501(C)(3)	1,000,769.	0.			GOOD SAMARITAN, EMERGENCY SERVICES, DEVELOPMENT COUNCIL, UTILIZING PROMOTION FITNESS FOR
FREDERICK RESCUE MISSION, INC. 419 WEST SOUTH ST. PO BOX 3389 FREDERICK, MD 21701	52-0813371	501(C)(3)	69,028.	0.			FAITH HOUSE, UNRESTRICTED
FRIENDS FOR NEIGHBORHOOD PROGRESS, INC. - 100 S. MARKET ST. - FREDERICK, MD 21701	52-1036628	501(C)(3)	113,300.	0.			VEHICLE AND FOOD PURCHASES, STAFF EXPANSION, CASE MANAGEMENT SERVICES FOR
FRIENDS OF BAKER PARK, INC. P.O. BOX 4146 FREDERICK, MD 21705	52-1759639	501(C)(3)	13,255.	0.			UNRESTRICTED
FRIENDS OF CARROLL CREEK URBAN PARK, INC. - 1509 HOMESTEAD AVE. - FREDERICK, MD 21702	46-1297552	501(C)(3)	12,682.	0.			DEVELOPMENT OF THE COLOR ON THE CREEK WATER GARDEN AND THE SAILING THROUGH THE WINTER SOLSTICE
GIRL SCOUT COUNCIL OF THE NATION'S CAPITAL - 4301 CONNECTICUT AVE., NW SUITE M-2 - WASHINGTON, DC 20008	54-0732966	501(C)(3)	8,417.	0.			GIRL SCOUTS IN FREDERICK COUNTY
GIVE AMERICA HOPE, INC. 8923 FINGERBOARD RD. FREDERICK, MD 21704	82-3342622	501(C)(3)	10,000.	0.			UNRESTRICTED

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GLADE UNITED CHURCH OF CHRIST REV. PHILIP N. CURRAN 21 FULTON AVENUE, P.O. BOX 236 - WALKERSVILLE, MD 2179	52-0679615	501(C)(3)	11,613.	0.			UNRESTRICTED AND HISTORICAL CEMETERY
GLADE VALLEY COMMUNITY SERVICES, INC. - P.O. BOX 655 - WALKERSVILLE, MD 21793	20-1946411	501(C)(3)	7,637.	0.			EDUCATIONAL SUPPORT TO THE PEOPLE SERVED BY THE GLADE VALLEY COMMUNITY SERVICES, UNRESTRICTED
GRACE UNITED CHURCH OF CHRIST 25 EAST SECOND STREET FREDERICK, MD 21701	52-0607994	501(C)(3)	9,351.	0.			UNRESTRICTED
GRACEHAM MORAVIAN CHURCH 8231-A ROCKY RIDGE RD THURMONT, MD 21788	52-0607996	501(C)(3)	65,794.	0.			UNRESTRICTED AND CEMETERY
HEARTLY HOUSE, INC. P.O. BOX 857 FREDERICK, MD 21705	52-1186250	501(C)(3)	209,638.	0.			CHILDREN'S SERVICES AND PROGRAMS, CHILD ABUSE PREVENTION PROGRAMS, SURVIVOR HOMELESSNESS
HICKOK CENTER FOR BRAIN INJURY, INC. - 2320 BRIGHTON HENRIETTA TOWN LINE RD., STE. 400 & 500 - ROCHESTER, NY 14623	22-3127533	501(C)(3)	25,000.	0.			JOAN AND GORDON SWARTHOUT ENDOWMENT FUND
HISTORICAL SOCIETY OF FREDERICK COUNTY, INC. - 24 EAST CHURCH ST. - FREDERICK, MD 21701	52-6050333	501(C)(3)	48,468.	0.			MAINTENANCE & PRESERVATION OF BUILDINGS, MATERIALS, TRAINING AND ACTIVITIES
HOFFMAN HOMES, INC 815 ORPHANAGE RD LITTLESTOWN, PA 17340	23-2732296	501(C)(3)	10,123.	0.			UNRESTRICTED
HOMWOOD FOUNDATION, INC. P.O. BOX 250 WILLIAMSPORT, MD 21795	52-1892689	501(C)(3)	35,547.	0.			UNRESTRICTED FOR CRUMLAND FARMS, THE BENEVOLENCE FUND, ALZHEIMER UNIT FOR SERVICES TO PERSONS WITH

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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HOOD COLLEGE 401 ROSEMONT AV FREDERICK, MD 21701	52-0591608	501(C)(3)	87,432.	0.			SCHOLARSHIPS, FACILITIES REPAIR AND IMPROVEMENTS AND ENHANCING PROGRAMMING, CAMPUS
HOUSING AUTHORITY OF THE CITY OF FREDERICK - 209 MADISON ST. - FREDERICK, MD 21701	52-6001395	501(C)(3)	68,268.	0.			ASSISTANCE WITH TRANSPORTATION, REMOVING LANGUAGE BARRIERS TO MENTAL HEALTH SUPPORT,
HOUSING FREDERICK, INC. 7901 OPOSSUMTOWN PIKE FREDERICK, MD 21702	84-2261122	501(C)(3)	7,500.	0.			SUPPORT INDIVIDUALS BUILDING ECONOMIC CAPACITY
HOWARD CHAPEL RIDGEVILLE UNITED METHODIST CHURCH - 1970 LONG CORNER RD. - MOUNT AIRY, MD 21771	52-1079627	501(C)(3)	311,110.	0.			CHURCH PROGRAMS
I BELIEVE IN ME, INC. PO BOX 4255 FREDERICK, MD 21705	82-2072961	501(C)(3)	31,482.	0.			EDUCATIONAL AND MENTORING SUPPORT FOR AT RISK YOUTH, UNRESTRICTED
ISLAMIC SOCIETY OF FREDERICK, INC. 1250 KEY PARKWAY FREDERICK, MD 21702	52-1793056	501(C)(3)	6,000.	0.			NEW FREEZERS FOR FOOD DISTRIBUTION PROGRAMS
L'ARCHE FREDERICK MARYLAND P.O. BOX 1636 FREDERICK, MD 21702	46-3927501	501(C)(3)	51,920.	0.			UNRESTRICTED
LEADER DOGS FOR THE BLIND 1039 SOUTH ROCHESTER RD. ROCHESTER HILLS, MI 48307	38-1366931	501(C)(3)	8,050.	0.			UNRESTRICTED
LIFE & DISCOVERY INC. DBA ASIAN AMERICAN CENTER OF FREDERICK - 45 E. ALL SAINTS STREET - FREDERICK, MD 21701	86-1140556	501(C)(3)	57,646.	0.			CANCER ASSISTANCE PROJECT, NATURALIZATION AND LEGAL ASSISTANCE PROJECT, SUPPORT FOR

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LINGANORE OAKDALE URBANA YOUTH ATHLETIC ASSOCIATION - P.O. BOX 302 - NEW MARKET, MD 21774	52-1126673	501(C)(3)	5,300.	0.			JEFFY'S FIELD LANDSCAPING WORK, LOYAA BASEBALL
LIONS CLUB OF FREDERICK P.O. BOX 756 FREDERICK, MD 21701	23-7414856	501(C)(4)	6,120.	0.			VISION CARE FOR LOW INCOME SENIORS
LITERACY COUNCIL OF FREDERICK COUNTY, INC. - 110 EAST PATRICK ST. - FREDERICK, MD 21701	52-1100228	501(C)(3)	61,399.	0.			LITERACY PROGRAMS AND LIFE SKILLS PROGRAMS, WORKPLACE LITERACY EXPANSION FOR INDIVIDUALS
MAKE-A-WISH FOUNDATION OF THE MID-ATLANTIC - 13424 PENNSYLVANIA AVENUE, STE. 204 - HAGERSTOWN, MD 21742	52-1306075	501(C)(3)	16,500.	0.			WISH GRANTING FOR FREDERICK COUNTY MARYLAND RESIDENTS
MARYLAND 4-H CLUB FOUNDATION, INC. 8020 GREENMEAD DR. COLLEGE PARK, MD 20815	52-6056016	501(C)(3)	33,925.	0.			UNRESTRICTED FOR MONTGOMERY COUNTY 4-H CLUB, AND FOR FREDERICK COUNTY 4-H CLUB
MARYLAND FFA FOUNDATION, INC. P.O. BOX 3241 SILVER SPRING, MD 20918-3241	52-1354382	501(C)(3)	34,850.	0.			UNRESTRICTED AND FOR CHAPTER CLOSEST TO POOLESVILLE, MD AND UNRESTRICTED
MARYLAND FOOD BANK 2200 HALETHORPE FARMS RD BALTIMORE, MD 21227	52-1135690	501(C)(3)	52,000.	0.			FOOD DISTRIBUTION AND HUNGER RELIEF PROGRAMS IN FREDERICK COUNTY MARYLAND
MARYLAND HUNGER SOLUTIONS 711 W. 40TH ST., #360 BALTIMORE, MD 21211	23-7200739	501(C)(3)	20,000.	0.			SUPPORT AND EXPAND SERVICES IN FREDERICK COUNTY, INCLUDING OUTREACH, ADVOCACY,
MCDANIEL COLLEGE 2 COLLEGE HILL WESTMINSTER, MD 21157-4390	52-0591694	501(C)(3)	7,060.	0.			UNRESTRICTED, SCHOLARSHIP FUND, HOOVER LIBRARY

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MENTAL HEALTH ASSOCIATION OF FREDERICK COUNTY, INC. - 226 SOUTH JEFFERSON ST - FREDERICK, MD 21701	52-0968521	501(C)(3)	29,328.	0.			FAMILY SUPPORT, CASA OF FREDERICK COUNTY, EMPLOYEE EDUCATION EXPENSES, AND
MISSION OF MERCY, INC. 22 S. MARKET ST SUITE 6D FREDERICK, MD 21701	86-0704883	501(C)(3)	87,708.	0.			DENTAL CARE, MEDICATIONS AND MEDICAL CARE, UNRESTRICTED
MISSION TO NORTH AMERICA (UNDER PRESBYTERIAN CHURCH UMBRELLA) - P.O. BOX 890233 - CHARLOTTE, NC 28289-0233	64-0541857	501(C)(3)	10,476.	0.			LUMBERTON MISSION CHURCH FOR RENT, OFFICE SUPPLIES AND TANGIBLE ITEMS NEEDED WITH THE CHURCH BUILD
MOBILIZE FREDERICK 704 WYNGATE DR. FREDERICK, MD 21701	92-0984021	501(C)(3)	10,000.	0.			UNRESTRICTED
MONTGOMERY COUNTY PUBLIC SCHOOLS 8501 HUNGERFORD DR., #149 ROCKVILLE, MD 20850	52-1804509	501(C)(3)	65,850.	0.			SCHOLARSHIP FOR LOW-INCOME STUDENTS AT POOLESVILLE HS
MONTGOMERY UNITED METHODIST CHURCH 28325 KEMPTOWN RD. DAMASCUS, MD 20872	23-7420311	501(C)(3)	17,500.	0.			UNRESTRICTED
MOUNT SAINT MARY'S UNIVERSITY 16300 OLD EMMITSBURG RD EMMITSBURG, MD 21727	52-0591672	501(C)(3)	6,500.	0.			SCHOLARSHIPS AND UNRESTRICTED
MOUNTAIN VIEW UNITED METHODIST CHURCH - 11501 MOUNTAIN VIEW RD - DAMASCUS, MD 20872	52-1200821	501(C)(3)	20,543.	0.			UNRESTRICTED
NEIGHBORHOOD NORTH MUSEUM OF PLAY P.O. BOX 137 BEAVER FALLS, PA 15010	83-4356071	501(C)(3)	8,500.	0.			UNRESTRICTED

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NEW HOPE UNITED METHODIST CHURCH OF GREATER BRUNSWICK - 7 SOUTH MARYLAND AVENUE P.O. BOX 217 - BRUNSWICK, MD 21716	52-0683373	501(C)(3)	17,184.	0.			SUPPORT THE OPERATIONS AND MISSION OF CHURCH, UNRESTRICTED
ON OUR OWN OF FREDERICK COUNTY, INC. - 121 S. MARKET ST. - FREDERICK, MD 21701	52-2046050	501(C)(3)	46,141.	0.			PEER RECOVERY SPECIALIST/COMMUNITY RESOURCE NAVIGATOR
PHOENIX FOUNDATION OF MARYLAND PO BOX 4193 FREDERICK, MD 21705	83-0874099	501(C)(3)	22,422.	0.			RECOVERY HS FOR YOUTH WITH SUDS, MUSIC PROGRAM, RECOVERY BOOKS, UNRESTRICTED
PLATOON 22 INC 1750 MONOCACY BLVD., SUITE A FREDERICK, MD 21701	47-1798824	501(C)(3)	9,000.	0.			EXPAND FOOD DISTRIBUTION OPPORTUNITIES FOR VETERANS, ACTIVE DUTY MILITARY AND THEIR
PLEASANT VALLEY UNITED METHODIST CHURCH - 10849 WHITE HALL RD. - SMITHSBURG, MD 21783	52-6049602	501(C)(3)	5,366.	0.			GENERAL OPERATIONS
PLEASANT VIEW CHURCH OF THE BRETHREN - 6213 PICNIC WOODS RD. P.O. BOX 154 - JEFFERSON, MD 21755	36-2167026	501(C)(3)	5,869.	0.			UNRESTRICTED
PRESERVATION AND ENHANCEMENT FUND OF MOUNT OLIVET CEMETERY - 515 S MARKET ST - FREDERICK, MD 21701	47-4247955	501(C)(3)	22,001.	0.			ASSIST IN THE CONSERVATION OF THE NATURAL BEAUTY AND HISTORIC INTEGRITY OF
REBUILDING TOGETHER FREDERICK COUNTY - P.O. BOX 1822 - FREDERICK, MD 21702	52-1892763	501(C)(3)	35,000.	0.			SAFE & HEALTHY AGING IN PLACE FOR LOW-INCOME SENIORS, VETERANS AND PEOPLE WHO ARE DISABLED
ROCKY'S HORSE RESCUE AND REHABILITATION INC. - 12155A CREAGERSTOWN RD - THURMONT, MD 21788	46-5656223	501(C)(3)	8,000.	0.			UNRESTRICTED

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SAINT JOHN'S CATHOLIC PREP 3989 BUCKEYSTOWN PIKE BUCKEYSTOWN, MD 21717	52-0954961	501(C)(3)	14,835.	0.			SCHOLARSHIPS
SALVATION ARMY 223 W FIFTH ST P.O. BOX 1003 - FREDERICK, MD 21702	22-2406433	501(C)(3)	9,055.	0.			EMERGENCY FOOD AND SHELTER PROGRAMS PROVIDED IN FREDERICK COUNTY MD, UNRESTRICTED
SECOND CHANCES GARAGE, INC. 528 N MARKET ST. FREDERICK, MD 21701	27-1336325	501(C)(3)	20,000.	0.			SUBSIDIZED CAR REPAIRS AND OWNERSHIP FOR VULNERABLE INDIVIDUALS
SPANISH SPEAKING COMMUNITY OF MD, INC. - 329 S JEFFERSON ST - FREDERICK, MD 21701	52-0889386	501(C)(3)	14,474.	0.			CRITICAL SERVICES PARTNERSHIP WITH FREDERICK COUNTY PUBLIC SCHOOLS PROGRAM, CRITICAL
ST LABRE INDIAN SCHOOL 1000 TONGUE RIVER ROAD P.O. BOX 216 ASHLAND, MT 59003	81-0244542	501(C)(3)	6,578.	0.			UNRESTRICTED
ST MARY'S COLLEGE OF MARYLAND FOUNDATION - 18952 E FISHER RD - ST MARYS CITY, MD 20686	23-7152890	501(C)(3)	6,006.	0.			SCHOLARSHIPS TO SUPPORT INTERNATIONAL STUDIES
ST PAUL'S EVANGELICAL LUTHERAN CHURCH - 19 W. PENNSYLVANIA AVE. - WALKERSVILLE, MD 21793	52-6041763	501(C)(3)	20,000.	0.			HEATING FUEL AND ELECTRICITY EXPENSES
STEADFAST, STANDING FIRM AGAINST YOUTH HOMELESSNESS, INC. - 10132 HANSONVILLE RD. - FREDERICK, MD 21702	83-1666135	501(C)(3)	28,000.	0.			FOOD, CLOTHING AND SHELTER FOR HOMELESS ADOLESCENTS, FOOD PURCHASES AND COOKING AND
STUDENT HOMELESSNESS INITIATIVE PARTNERSHIP(SHIP) - P.O. BOX 1629 - FREDERICK, MD 21702	47-2272768	501(C)(3)	51,938.	0.			FOOD, CLOTHING AND SHELTER FOR HOMELESS ADOLESCENTS, MEDICAL AND DENTAL EXPENSES FOR HIGH

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SUPPORTING OLDER ADULTS THROUGH RESOURCES, INC. - P.O. BOX 1603 - FREDERICK, MD 21702	46-3716967	501(C)(3)	57,463.	0.			EMERGENCY ASSISTANCE FOR LOW-INCOME SENIORS AGING IN PLACE , GROCERY DELIVERY TO VULNERABLE
THE MONOCACY FOUNDATION INC. 620-B RESEARCH CT. FREDERICK, MD 21703	52-1953383	501(C)(3)	5,494.	0.			SUPPORT FREDERICK COUNTY MARYLAND RESIDENTS DIAGNOSED WITH EPILEPSY AND/OR RELATED DISORDERS
THE PRIDE CENTER OF MARYLAND 2418 ST. PAUL ST BALTIMORE, MD 21218	52-1112541	501(C)(3)	32,218.	0.			SUPPORT ACCESS TO SUBSTANCE USE DISORDER PREVENTION AND TREATMENT PROGRAMS FOR INDIVIDUALS
THE RANCH 7902 FINGERBOARD RD FREDERICK, MD 21704	52-1055741	501(C)(3)	6,492.	0.			UNRESTRICTED
THE VILLAGE AT ROCKVILLE INC 9701 VIERS DR. ROCKVILLE, MD 20850	53-0196624	501(C)(3)	11,000.	0.			UNRESTRICTED
THURMONT SENIOR CENTER INC 806 E. MAIN ST. THURMONT, MD 21788	45-5325212	501(C)(3)	8,712.	0.			HANDICAP DOOR ENTRANCE, CENTER LUNCHES AND HOME DELIVERY MEALS
TRAUMA RESPONSE FREDERICK 1301 W 7TH ST UNIT 1188 FREDERICK, MD 21702	93-2833663	501(C)(3)	6,325.	0.			TRF 501C3 APPLICATION PROCESS, UNRESTRICTED
TRINITY UNITED METHODIST CHURCH 703 W PATRICK ST. FREDERICK, MD 21701	52-0955026	501(C)(3)	30,750.	0.			CHURCH OPERATIONS AND FOOD AND SUPPLIES FOR REFUGEE PROGRAM
UNITED WAY OF FREDERICK COUNTY, INC. - BERNARD W. BROWN COMMUNITY CENTER 629 NORTH MARKET ST - FREDERICK,	52-0607973	501(C)(3)	67,617.	0.			UNITY CAMPAIGN, ALICE REPORT UPDATE, FINANCIAL LITERACY TRAINING FOR FIRST TIME HOMEBUYERS,

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UNIVERSITY OF MARYLAND COLLEGE PARK FOUNDATION INC. - COLLEGE OF AGRICULTURE AND NATURAL RES. 1221 SYMONS HALL - COLLEGE PARK,	52-2197313	501(C)(3)	33,925.	0.			UNIVERSITY OF MD COLLEGE OF AGRICULTURE, SPECIAL COLLECTIONS IN PERFORMING ARTS
WALKERSVILLE HIGH SCHOOL 81 FREDERICK ST. WALKERSVILLE, MD 21793	52-6000941	501(C)(3)	22,209.	0.			MUSIC AND ACADEMIC PROGRAMS
WALKERSVILLE UNITED METHODIST CHURCH - 22 MAIN ST. - WALKERSVILLE, MD 21793	52-6043801	501(C)(3)	7,123.	0.			UNRESTRICTED
WALKERSVILLE VOLUNTEER RESCUE COMPANY, INC. - 73 FREDERICK STREET P.O BOX 202 - WALKERSVILLE, MD 21793	52-1136388	501(C)(3)	20,774.	0.			DEBT REDUCTION OR PURCHASE OF NEW EQUIPMENT, SCHOLARSHIPS
WEINBERG CENTER FOR THE ARTS, INC. 20 WEST PATRICK ST. FREDERICK, MD 21701	52-1900511	501(C)(3)	6,784.	0.			FAMILIES NEED FUN PROGRAM, CAPITAL IMPROVEMENTS AND PURCHASES, NEW SPIRE
WOMAN TO WOMAN MENTORING, INC. P.O BOX 1660 FREDERICK, MD 21702	47-5036335	501(C)(3)	17,400.	0.			ALICE SINGLE PARENT OR FIRST GENERATION STUDENTS/PROFESSIONALS MENTEE PROGRAM
YMCA OF FREDERICK COUNTY 1000 NORTH MARKET ST FREDERICK, MD 21701	52-0607953	501(C)(3)	60,566.	0.			ARTHRITIS WELLNESS PROGRAM, PARKINSON'S HEALTH PROGRAM, YOUTH PROGRAMS, Y ARTS CENTER

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS	373	2,136,556.	0.		

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

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: ADVOCATES FOR HOMELESS FAMILIES, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: CASE MANAGER SALARIES,

TRANSPORTATION, CHILDCARE ASSIST, EMERGENCY FINANCIAL ASSIST, EDUCATION

AND EMPLOYMENT SUPPORT, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT: BEYOND SHELTER

(H) PURPOSE OF GRANT OR ASSISTANCE: EMERGENCY AND COLD WEATHER SHELTER

EXPENSES, HOMELESSNESS PREVENTION FOR INDIVIDUALS AND FAMILIES FINANCIAL

Part IV Supplemental Information

ASSISTANCE AND UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT: BIG TREE MEMORIAL FUND

(H) PURPOSE OF GRANT OR ASSISTANCE: LITTLE OAK PROJECT - FUNDS TO PROVIDE FINANCIAL ASSISTANCE TO FAMILIES WITH CHILDREN WHO HAVE CANCER IN FREDERICK COUNTY.

NAME OF ORGANIZATION OR GOVERNMENT: BLESSINGS IN A BACKPACK, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: WEEKEND FOOD BACKPACKS FOR LOW-INCOME FCPS STUDENTS, FCPS SUCCESS PROGRAM AND CHILDREN ATTENDING FREDERICK COUNTY YMCA HEAD START PROGRAM, SHELVING, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:

BOYS & GIRLS CLUB OF FREDERICK COUNTY, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: STEM LABORATORY, SUPPORT FULL SCHOLARSHIP AND MEALS FOR TWO STUDENTS, YOUTH PROGRAMS, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT: BROOK HILL UNITED METHODIST CHURCH

(H) PURPOSE OF GRANT OR ASSISTANCE: FOOD4KIDS PROGRAM, HEALTH AND SAFETY REPAIR PROJECTS AT HOMES OF VETERANS, RENT PAYMENTS, COBRA PAYMENTS, STROLLER FOR TEEN WITH CEREBRAL PALSY, POWERWHEEL CHAIR, STAIRLIFT SYSTEM, DENTAL CARE, COMMUNITY MISSION OUTREACH PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT:

CENTER FOR ADOPTION SUPPORT AND EDUCATION

(H) PURPOSE OF GRANT OR ASSISTANCE: MENTAL HEALTH PROGRAMS FOR ADOPTIVE, FOSTER, AND KINSHIP CARE FAMILIES IN FREDERICK COUNTY, MARYLAND.

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: CENTRO HISPANO DE FREDERICK, INC

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT EMPOWERMENT AND

SELF-SUFFICIENCY PROGRAM, FULL-TIME OFFICE MANAGER AND INTAKE SPECIALIST,

UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:

CHILDREN OF INCARCERATED PARENTS PARTNERSHIP INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: CHILDREN'S LITERACY "BOOK NOOK" OF

IMPACTED CHILDREN, COLLEGE SCHOLARSHIPS TO INDIVIDUAL'S WHOSE LIVES ARE

IMPACTED BY INCARCERATION, FINANCIAL LITERACY PROGRAM FOR CAREGIVERS

IMPACTED BY INCARCERATION, SUPPORT FOR CAREGIVERS, TRANSPORTATION FOR

FAMILIES IMPACTED BY INCARCERATION OF A LOVED ONE, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:

CITY OF FREDERICK DEPARTMENT OF HOUSING AND HUMAN SERVICES

(H) PURPOSE OF GRANT OR ASSISTANCE: FOOD BACKPACK PROGRAM, COMMUNITY

ACTION AGENCY, FOOD BANK, BEHAVIORAL HEALTH SERVICES FOR MARYLAND'S

VETERANS, SUBSTANCE USE DISORDER SUPPORT SERVICES FOR FREDERICK COUNTY

RESIDENTS

NAME OF ORGANIZATION OR GOVERNMENT:

CITY OF FREDERICK ECONOMIC DEVELOPMENT

(H) PURPOSE OF GRANT OR ASSISTANCE: BEST PLACES TO WORK EVENTS, AND

CHAMBER BUSINESS CARD EXCHANGE, FREDERICK DAY IN ANNAPOLIS EVENT

NAME OF ORGANIZATION OR GOVERNMENT: CITY YOUTH MATRIX

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT ACCESS TO EXTRACURRICULAR

ACTIVITIES FOR ALICE CHILDREN AND TO PROVIDE FAMILY EMPOWERMENT

Part IV Supplemental Information

PROGRAMMING, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT: EACH 1 TEACH 1

(H) PURPOSE OF GRANT OR ASSISTANCE: RESTRICTED FOR SOCIAL EMOTIONAL
LEARNING PROGRAM USING YOGA, MEDITATION AND MINDFUL ACTIVITIES

NAME OF ORGANIZATION OR GOVERNMENT: FEBRUARY STAR SANCTUARY

(H) PURPOSE OF GRANT OR ASSISTANCE: CARING FOR AT-RISK RESCUE HORSES,
FSS KIDS' HORSE & FARM CAMP, TRAP-NEUTER/RE-HOME PROGRAM, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:

FREDERICK COMMUNITY COLLEGE FOUNDATION, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: STUDENT SUCCESS PROGRAM,
SCHOLARSHIPS, PROJECT FORWARD STEP, PARENTS LEAD PROGRAM, EXPAND ACCESS
TO FOOD CHOICES FOR VULNERABLE STUDENTS, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:

FREDERICK COUNTY CAREER & TECHNOLOGY CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPLIES, TOOLS, CERTIFICATIONS
EXAMS FOR STUDENTS IN WELDING AND/OR CONSTRUCTION TRADES, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT: FREDERICK COUNTY HUMANE SOCIETY

(H) PURPOSE OF GRANT OR ASSISTANCE: SPAYING AND MEDICAL TREATMENT OF
ADOPTABLE ANIMALS, EMERGENCY PET FOOD BANK FOR SENIOR CITIZEN PET OWNERS,
UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT: FREDERICK COUNTY PUBLIC LIBRARIES

(H) PURPOSE OF GRANT OR ASSISTANCE: BOOKS, MATERIALS, TECHNOLOGY

Part IV Supplemental Information

SUPPLIES, BOOK MOBILE PROGRAM, CHILDREN'S PROGRAMS, THE MARYLAND ROOM,
MAINTENANCE, MATERIALS FOR C BURR ARTZ LIBRARY, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT: FREDERICK COUNTY PUBLIC SCHOOLS

(H) PURPOSE OF GRANT OR ASSISTANCE: CELLO FOR TJ HS, EQUIPMENT AND
MATERIALS, CONSTRUCTION TRADES SCHOLARSHIPS, SUPPLIES, TOOLS AND
CERTIFICATION EXAMS IN CULINARY ARTS PROGRAM, MIDDLE SCHOOL PROGRAMS
TEACHING BASIC KNOWLEDGE OF CITIZENSHIP AND ITS INHERENT RESPONSIBILITIES
,ACADEMIC AND EXTRA-CURRICULAR PROGRAMS AT CATOCTIN HS, ENRICHMENT AND
ENHANCEMENT PROGRAMS AT HILLCREST ELEMENTARY, WALKERSVILLE HS, VARIOUS HS
KEY CLUBS, MONOCACY ELEMENTARY MEDIA CENTER BOOKS, DYSLEXIA SUPPORT
PROGRAMS, AGRICULTURE PROGRAMS, THERAPY PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT: FREDERICK COUNTY, MD GOVERNMENT

(H) PURPOSE OF GRANT OR ASSISTANCE: TRAINING AND EDUCATION FOR EMPLOYEES
OF CITIZENS CARE AND REHABILITATION CENTER AND RESIDENT ENHANCEMENTS AND
DENTAL CARE, SENIOR SERVICES DIVISION, POD CHAIR, RENTAL ASSISTANCE,
UTILITY BILL ASSISTANCE, TRANSPORTATION ASSISTANCE,

NAME OF ORGANIZATION OR GOVERNMENT: FREDERICK HEALTH HOSPITAL, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: GOOD SAMARITAN, EMERGENCY SERVICES,
DEVELOPMENT COUNCIL, UTILIZING PROMOTION FITNESS FOR CANCER SURVIVORS,
COMMUNITY RESOURCE GARDEN AT FREDERICK VILLAGE, PURCHASE OF MEDICATION
MANAGEMENT TOOLS FOR BEHAVIORAL HEALTH UNIT PATIENTS, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:

FRIENDS FOR NEIGHBORHOOD PROGRESS, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: VEHICLE AND FOOD PURCHASES, STAFF

EXPANSION, CASE MANAGEMENT SERVICES FOR CLIENTS EXPERIENCING SUBSTANCE USE DISORDERS, HOUSING SUBSIDIES FOR CLIENTS EXPERIENCING SUDS.

NAME OF ORGANIZATION OR GOVERNMENT:
FRIENDS OF CARROLL CREEK URBAN PARK, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: DEVELOPMENT OF THE COLOR ON THE CREEK WATER GARDEN AND THE SAILING THROUGH THE WINTER SOLSTICE DISPLAY

NAME OF ORGANIZATION OR GOVERNMENT: HEARTLY HOUSE, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: CHILDREN'S SERVICES AND PROGRAMS, CHILD ABUSE PREVENTION PROGRAMS, SURVIVOR HOMELESSNESS PREVENTION, COMMUNITY BASED SERVICES PROGRAM, COUNSELING FOR FAMILIES EXPERIENCING TRAUMA, EMERGENCY SHELTER, SCHOLARSHIPS TO PERSONS SERVED, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:
HISTORICAL SOCIETY OF FREDERICK COUNTY, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: MAINTENANCE & PRESERVATION OF BUILDINGS, MATERIALS, TRAINING AND ACTIVITIES THAT PROMOTE HISTORIC RESEARCH AND PROGRAMS THAT COVER HISTORIC TOPICS, DOCUMENTARY ABOUT FREDERICK, HISTORIC BRICK WALL PIER RESTORATION, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT: HOMEWOOD FOUNDATION, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: UNRESTRICTED FOR CRUMLAND FARMS, THE BENEVOLENCE FUND, ALZHEIMER UNIT FOR SERVICES TO PERSONS WITH ALZHEIMER'S

NAME OF ORGANIZATION OR GOVERNMENT: HOOD COLLEGE

(H) PURPOSE OF GRANT OR ASSISTANCE: SCHOLARSHIPS, FACILITIES REPAIR AND IMPROVEMENTS AND ENHANCING PROGRAMMING, CAMPUS GROUNDS BEAUTIFICATION,

Part IV Supplemental Information

UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:

HOUSING AUTHORITY OF THE CITY OF FREDERICK

(H) PURPOSE OF GRANT OR ASSISTANCE: ASSISTANCE WITH TRANSPORTATION,
REMOVING LANGUAGE BARRIERS TO MENTAL HEALTH SUPPORT, CHILDCARE OBSTACLES,
SERVICE COORDINATION FOR PROSPERITY PROGRAMS, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:

LIFE & DISCOVERY INC. DBA ASIAN AMERICAN CENTER OF FREDERICK

(H) PURPOSE OF GRANT OR ASSISTANCE: CANCER ASSISTANCE PROJECT,
NATURALIZATION AND LEGAL ASSISTANCE PROJECT, SUPPORT FOR CHILDREN WITH
CATASTROPHIC NEEDS, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:

LITERACY COUNCIL OF FREDERICK COUNTY, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: LITERACY PROGRAMS AND LIFE SKILLS
PROGRAMS, WORKPLACE LITERACY EXPANSION FOR INDIVIDUALS IN LOW WAGE JOBS,
ADULT ENGLISH LANGUAGE LEARNERS, LITERACY PROGRAM FOR ADULTS IN LOW-WAGE
JOBS, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT: MARYLAND HUNGER SOLUTIONS

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT AND EXPAND SERVICES IN
FREDERICK COUNTY, INCLUDING OUTREACH, ADVOCACY, COLLABORATION, AND
TECHNICAL ASSISTANCE PROGRAMS

NAME OF ORGANIZATION OR GOVERNMENT:

MENTAL HEALTH ASSOCIATION OF FREDERICK COUNTY, INC.

Part IV Supplemental Information

(H) PURPOSE OF GRANT OR ASSISTANCE: FAMILY SUPPORT, CASA OF FREDERICK COUNTY, EMPLOYEE EDUCATION EXPENSES, AND UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT: PLATOON 22 INC

(H) PURPOSE OF GRANT OR ASSISTANCE: EXPAND FOOD DISTRIBUTION OPPORTUNITIES FOR VETERANS, ACTIVE DUTY MILITARY AND THEIR FAMILIES, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:

PRESERVATION AND ENHANCEMENT FUND OF MOUNT OLIVET CEMETERY

(H) PURPOSE OF GRANT OR ASSISTANCE: ASSIST IN THE CONSERVATION OF THE NATURAL BEAUTY AND HISTORIC INTEGRITY OF MOUNT OLIVET CEMETERY IN FREDERICK, MD AND TO INCREASE PUBLIC KNOWLEDGE AND APPRECIATION OF ITS UNIQUE CULTURAL, HISTORIC, AND NATURAL RESOURCES

NAME OF ORGANIZATION OR GOVERNMENT:

SPANISH SPEAKING COMMUNITY OF MD, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: CRITICAL SERVICES PARTNERSHIP WITH FREDERICK COUNTY PUBLIC SCHOOLS PROGRAM, CRITICAL LEGAL INTERVENTION

NAME OF ORGANIZATION OR GOVERNMENT:

STEADFAST, STANDING FIRM AGAINST YOUTH HOMELESSNESS, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: FOOD, CLOTHING AND SHELTER FOR HOMELESS ADOLESCENTS, FOOD PURCHASES AND COOKING AND SHOPPING CLASSES, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:

STUDENT HOMELESSNESS INITIATIVE PARTNERSHIP(SHIP)

Part IV Supplemental Information

(H) PURPOSE OF GRANT OR ASSISTANCE: FOOD, CLOTHING AND SHELTER FOR HOMELESS ADOLESCENTS, MEDICAL AND DENTAL EXPENSES FOR HIGH SCHOOL YOUTH NOT UNDER DIRECT PARENTAL CARE, THRIVE HOUSING NETWORK, NEW HORIZONS SUMMER ACADEMY, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT:
SUPPORTING OLDER ADULTS THROUGH RESOURCES, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: EMERGENCY ASSISTANCE FOR LOW-INCOME SENIORS AGING IN PLACE , GROCERY DELIVERY TO VULNERABLE HOMEBOUND SENIORS, HOLIDAY PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT: THE MONOCACY FOUNDATION INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT FREDERICK COUNTY MARYLAND RESIDENTS DIAGNOSED WITH EPILEPSY AND/OR RELATED DISORDERS BY PROVIDING PRESCRIPTION MEDICATIONS AND TRANSPORTATION SERVICES AND ANNUAL AWARDS TO THOSE WITH DEVELOPMENTAL DISABILITIES WHO EXHIBIT A SPECIAL NEED THAT CANNOT FUND THROUGH OTHER MEANS

NAME OF ORGANIZATION OR GOVERNMENT: THE PRIDE CENTER OF MARYLAND

(H) PURPOSE OF GRANT OR ASSISTANCE: SUPPORT ACCESS TO SUBSTANCE USE DISORDER PREVENTION AND TREATMENT PROGRAMS FOR INDIVIDUALS OF FREDERICK COUNTY, MARYLAND

NAME OF ORGANIZATION OR GOVERNMENT: UNITED WAY OF FREDERICK COUNTY, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: UNITY CAMPAIGN, ALICE REPORT UPDATE, FINANCIAL LITERACY TRAINING FOR FIRST TIME HOMEBUYERS, UNRESTRICTED

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: WEINBERG CENTER FOR THE ARTS, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: FAMILIES NEED FUN PROGRAM, CAPITAL
IMPROVEMENTS AND PURCHASES, NEW SPIRE ARTS, UNRESTRICTED

NAME OF ORGANIZATION OR GOVERNMENT: YMCA OF FREDERICK COUNTY

(H) PURPOSE OF GRANT OR ASSISTANCE: ARTHRITIS WELLNESS PROGRAM,
PARKINSON'S HEALTH PROGRAM, YOUTH PROGRAMS, Y ARTS CENTER INSTRUMENTS,
SCHOLARSHIPS, THE HUNGRY HARVEST SNAP MARKET, UNRESTRICTED

Multiple horizontal lines for additional supplemental information.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

2023

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization **THE COMMUNITY FOUNDATION OF FREDERICK COUNTY MARYLAND, INC.** Employer identification number **52-1488711**

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 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 checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input 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
1a		
1b		
2		
3		
4a		<input checked="" type="checkbox"/>
4b		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
7		<input checked="" type="checkbox"/>
8		<input checked="" type="checkbox"/>
9		

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

Schedule J (Form 990) 2023

THE COMMUNITY FOUNDATION OF FREDERICK
 COUNTY MARYLAND, INC.

Schedule J (Form 990) 2023

52-1488711

Page 2

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ELIZABETH Y. DAY PRESIDENT & CEO	(i)	219,358.	10,000.	0.	9,174.	15,939.	254,471.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) GAIL M. FITZGERALD CHIEF FINANCIAL OFFICER	(i)	178,743.	0.	0.	7,150.	16,071.	201,964.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization **THE COMMUNITY FOUNDATION OF FREDERICK COUNTY MARYLAND, INC.** Employer identification number **52-1488711**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	22	3,263,841.	FAIR MARKET VALUE
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 V, 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 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? **X**

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

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

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

b If "Yes," describe in Part II.

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

	Yes	No
30a		X
31	X	
32a	X	

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

Schedule M (Form 990) 2023

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

SCHEDULE M, LINE 32B:

PUBLICLY TRADED STOCK IS PLACED IN AN ACCOUNT AND SOLD BY A BROKERAGE FIRM.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	THE COMMUNITY FOUNDATION OF FREDERICK COUNTY MARYLAND, INC.	Employer identification number	52-1488711
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
 SCHOLARSHIPS. IN FY2024, GRANTS TOTALING \$6,310,590 BENEFITED 331
 NONPROFITS SERVING THE COMMUNITY, SUPPORTING THEIR CRITICAL PROGRAMS
 AND PROVIDING SERVICES TO THOUSANDS OF RESIDENTS. SCHOLARSHIPS FOR
 POST-SECONDARY STUDY (INCLUDING CAREER TRAINING) TOTALING \$2,136,556
 WERE AWARDED TO 373 STUDENTS. AS A RESULT, THE WELL-BEING, GROWTH, AND
 SUCCESS OF FREDERICK COUNTY CITZENS AND OUR COMMUNITY -AT-LARGE WERE
 IMPROVED, AND COMMUNITY MEMBERS WERE MOTIVATED TO PARTICIPATE IN
 COMMUNITY FOUNDATION INITIATIVES.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:
 ALMOST ANY AREA OF STUDY, SOME DO NOT CONSIDER FINANCIAL NEED AS
 CRITERIA, AND SOME ARE RENEWABLE FOR ONE OR MORE YEARS. ADDITIONALLY,
 SOME SCHOLARSHIPS ARE OFFERED FOR STUDENTS AGES 6 TO 17 FOR MUSIC,
 INSTRUMENTAL, DANCE AND VOCAL INSTRUCTION AND SOME ARE OFFERED FOR
 YOUTH AGES 11 TO 18 FOR ATHLETIC PROGRAMS.

FORM 990, PART VI, SECTION B, LINE 11B:
 THE AUDIT COMMITTEE, TREASURER, AND EXECUTIVE COMMITTEE REVIEW THE FORM
 990, AND THEN FORWARD IT TO THE BOARD OF TRUSTEES FOR ITS REVIEW AND
 APPROVAL PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:
 OFFICERS, TRUSTEES, AND KEY EMPLOYEES MUST COMPLETE A QUESTIONNAIRE
 OUTLINING THEIR INTERESTS AND RELATIONSHIPS THAT COULD GIVE RISE TO
 CONFLICTS OF INTEREST. THE GOVERNANCE COMMITTEE AND STAFF REVIEW THE

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization THE COMMUNITY FOUNDATION OF FREDERICK COUNTY MARYLAND, INC.	Employer identification number 52-1488711
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INFORMATION CONTAINED THEREIN AND ARE WATCHFUL AT BOARD MEETINGS FOR VOTES THAT MAY CONSTITUTE A CONFLICT MAKING SURE THAT THE INTERESTED PARTY ABSTAINS FROM VOTING. THE ABSTENTION IS NOTED IN THE MEETING MINUTES.

FORM 990, PART VI, SECTION B, LINE 15:

THE HUMAN RESOURCES COMMITTEE SETS A SALARY RANGE FOR EACH POSITION. THE RANGE IS BASED ON INFORMATION OBTAINED BY COMMITTEE MEMBERS FROM THE COUNCIL ON FOUNDATIONS SALARY SURVEY, LOCAL AND REGIONAL SURVEYS AND DISCUSSIONS OF COMMITTEE MEMBERS WHO ARE BUSINESS MEMBERS AND HUMAN RESOURCES PERSONNEL FROM OTHER BUSINESSES.

FORM 990, PART VI, SECTION C, LINE 19:

COPIES ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE AS WELL AS UPON REQUEST. ALL DONORS FOUNDING FUNDS RECEIVE A COPY OF THE ARTICLES OF INCORPORATION AND BYLAWS AT THE TIME THE FUND AGREEMENT IS SIGNED.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN PRESENT VALUE OF REMAINDER INTERESTS	1,777,529.
CHANGE IN CASH SURRENDER VALUE OF LIFE INSURANCE	5,786.
FUNDS HELD FOR OTHERS	-958,352.
TOTAL TO FORM 990, PART XI, LINE 9	824,963.

PART XII, LINE 2C

THE PROCESS REGARDING THE PREPARATION OF THE AUDITED FINANCIAL STATEMENTS IS UNCHANGED FROM THE PRIOR YEAR.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **THE COMMUNITY FOUNDATION OF FREDERICK COUNTY MARYLAND, INC.** Employer identification number **52-1488711**

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
THE COMMUNITY FOUNDATION HOLDING COMPANY INC. - 52-2028247, 312 EAST CHURCH STREET, FREDERICK, MD 21701	PROVIDE FINANCIAL SUPPORT TO THE COMMUNITY FOUNDATION OF FREDERICK	MARYLAND	501(C)(3)	LINE 12A, I		X	
THE AUSHERMAN FAMILY TRUST - 52-7165889 7420 HAYWARD ROAD FREDERICK, MD 21702	PROVIDE SUPPORT TO THE COMMUNITY FOUNDATION OF FREDERICK COUNTY MD	MARYLAND	501(C)(3)	LINE 12A, I			X
THE PLEASANTS SUPPORTING CHARITABLE TRUST - 82-3576661, 24012 FREDERICK ROAD, CLARKSBURG, MD 20871	PROVIDE FINANCIAL SUPPORT TO THE COMMUNITY FOUNDATION OF FREDERICK	MARYLAND	501(C)(3)	LINE 12A, I		X	

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

Schedule R (Form 990) 2023

SEE PART VII FOR CONTINUATIONS

**THE COMMUNITY FOUNDATION OF FREDERICK
COUNTY MARYLAND, INC.**

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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) THE COMMUNITY FOUNDATION HOLDING COMPANY INC.	Q	31,998.	CASH AMOUNT
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

THE COMMUNITY FOUNDATION HOLDING COMPANY INC.

PRIMARY ACTIVITY: PROVIDE FINANCIAL SUPPORT TO THE COMMUNITY FOUNDATION OF
FREDERICK COUNTY MD

NAME OF RELATED ORGANIZATION:

THE PLEASANTS SUPPORTING CHARITABLE TRUST

PRIMARY ACTIVITY: PROVIDE FINANCIAL SUPPORT TO THE COMMUNITY FOUNDATION OF
FREDERICK COUNTY MD

ELLIN & TUCKER

THE COMMUNITY FOUNDATION OF FREDERICK COUNTY,
MARYLAND, INC., THE COMMUNITY FOUNDATION
HOLDING COMPANY, INC., AND PLEASANTS SUPPORTING
CHARITABLE TRUST
CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023



TABLE OF CONTENTS
The Community Foundation of Frederick County, Maryland, Inc.,
The Community Foundation Holding Company, Inc., and
Pleasants Supporting Charitable Trust
June 30, 2024 and 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
The Community Foundation of Frederick County, Maryland, Inc.,
The Community Foundation Holding Company, Inc., and
Pleasants Supporting Charitable Trust

OPINION

We audited the accompanying consolidated financial statements of The Community Foundation of Frederick County, Maryland, Inc., The Community Foundation Holding Company, Inc., and Pleasants Supporting Charitable Trust (collectively referred to as the Foundation), which comprise the Consolidated Statements of Financial Position as of June 30, 2024 and 2023, the related Consolidated Statements of Activities, Functional Expenses, and Cash Flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of June 30, 2024 and 2023 and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINION

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audits of the Consolidated Financial Statements section of our report. We are required to be independent of the Foundation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

RESPONSIBILITIES OF MANAGEMENT FOR THE CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

AUDITORS' RESPONSIBILITIES FOR THE AUDITS OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance matters regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.



ELLIN & TUCKER
Certified Public Accountants

Baltimore, Maryland
October 18, 2024

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
The Community Foundation of Frederick County, Maryland, Inc.,
The Community Foundation Holding Company, Inc., and
Pleasants Supporting Charitable Trust
June 30, 2024 and 2023

<u>ASSETS</u>	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,406,175	\$ 1,932,032
Promises to Give (Note 3)	130,582	153,914
Contributions Receivable (Note 4)	8,459,474	15,759,106
Prepaid Expenses	242,976	175,344
Investments, at Fair Value (Note 2)	178,302,734	153,129,395
Land Held for Sale (Note 5)	19,500,000	19,500,000
Present Value of Remainder Interests	4,507,514	2,723,618
Cash Surrender Value of Life Insurance	251,674	245,888
Property and Equipment, Net of Accumulated Depreciation of \$579,521 and \$560,675, Respectively	112,620	103,107
Other Asset	222,000	-
Right-of-Use Asset – Operating (Note 9)	70,321	144,768
Total Assets	<u>\$ 213,206,070</u>	<u>\$ 193,867,172</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES		
Accounts Payable	\$ 1,473,783	\$ 132,916
Other Liabilities	315,114	119,070
Liabilities Under Split-Interest Agreements	2,032,202	1,989,648
Funds Held for Others	9,407,087	8,448,735
Lease Liability – Operating (Note 9)	66,301	143,155
Total Liabilities	<u>13,294,487</u>	<u>10,833,524</u>
COMMITMENTS (Note 2)		
NET ASSETS		
Without Donor Restrictions	171,522,454	158,074,914
With Donor Restrictions (Note 6)	28,389,129	24,958,734
Total Net Assets	<u>199,911,583</u>	<u>183,033,648</u>
Total Liabilities and Net Assets	<u>\$ 213,206,070</u>	<u>\$ 193,867,172</u>

(See Independent Auditors' Report and Accompanying Notes)

CONSOLIDATED STATEMENT OF ACTIVITIES
The Community Foundation of Frederick County, Maryland, Inc., The
Community Foundation Holding Company, Inc., and
Pleasants Supporting Charitable Trust
For the Year Ended June 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE			
Contributions and Bequests Raised	\$ 4,802,607	\$ 4,514,780	\$ 9,317,387
Less: Amounts Received on Behalf of Others	(61,774)	(610,812)	(672,586)
Net Contributions and Bequests Raised	<u>4,740,833</u>	<u>3,903,968</u>	<u>8,644,801</u>
Revenue:			
Change in Present Value of Remainder Interests	1,777,533	-	1,777,533
Investment Income, Net (Note 2)	14,524,224	3,003,675	17,527,899
Administrative Fee Income (Expense), Net	459,153	(368,078)	91,075
Increase in Cash Surrender Value of Life Insurance	5,786	-	5,786
Revenue Before Investment Income Allocated to Funds Held for Others	<u>16,766,696</u>	<u>2,635,597</u>	<u>19,402,293</u>
Less: Investment Income Allocated to Funds Held for Others, Net	(646,346)	(249,209)	(895,555)
Net Revenue	<u>16,120,350</u>	<u>2,386,388</u>	<u>18,506,738</u>
Net Assets Released From Restrictions	<u>2,978,653</u>	<u>(2,978,653)</u>	<u>-</u>
Total Support and Revenue	<u>23,839,836</u>	<u>3,311,703</u>	<u>27,151,539</u>
GRANTS AND EXPENSES			
Grants, Scholarships, and Philanthropic Distributions	8,447,146	-	8,447,146
Other Supporting Program Expenses	819,831	-	819,831
Less: Amounts Distributed on Behalf of Others	(516,762)	-	(516,762)
Total Grants, Scholarships, and Philanthropic Distributions	<u>8,750,215</u>	<u>-</u>	<u>8,750,215</u>
Fundraising	567,907	-	567,907
Administrative	955,482	-	955,482
Total Grants and Expenses	<u>10,273,604</u>	<u>-</u>	<u>10,273,604</u>
Changes in Net Assets	13,566,232	3,311,703	16,877,935
RECLASSIFICATION OF NET ASSETS (Note 11)	<u>(118,692)</u>	<u>118,692</u>	<u>-</u>
NET ASSETS – JULY 1, 2023	<u>158,074,914</u>	<u>24,958,734</u>	<u>183,033,648</u>
NET ASSETS – JUNE 30, 2024	<u>\$ 171,522,454</u>	<u>\$ 28,389,129</u>	<u>\$ 199,911,583</u>

(See Independent Auditors' Report and Accompanying Notes)

CONSOLIDATED STATEMENT OF ACTIVITIES
The Community Foundation of Frederick County, Maryland, Inc., The
Community Foundation Holding Company, Inc., and
Pleasants Supporting Charitable Trust
For the Year Ended June 30, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE			
Contributions and Bequests Raised	\$ 13,802,416	\$ 2,964,648	\$ 16,767,064
Less: Amounts Received on Behalf of Others	(156,126)	(303,305)	(459,431)
Net Contributions and Bequests Raised	<u>13,646,290</u>	<u>2,661,343</u>	<u>16,307,633</u>
Revenue:			
Change in Present Value of Remainder Interests	178,302	-	178,302
Investment Income, Net (Note 2)	10,610,643	1,841,220	12,451,863
Administrative Fee Income (Expense), Net	422,348	(337,051)	85,297
Increase in Cash Surrender Value of Life Insurance	6,886	-	6,886
Revenue Before Investment Income Allocated to Funds Held for Others	<u>11,218,179</u>	<u>1,504,169</u>	<u>12,722,348</u>
Less: Investment Income Allocated to Funds Held for Others, Net	(483,603)	(170,820)	(654,423)
Net Revenue	<u>10,734,576</u>	<u>1,333,349</u>	<u>12,067,925</u>
Net Assets Released From Restrictions	<u>3,039,804</u>	<u>(3,039,804)</u>	<u>-</u>
Total Support and Revenue	<u>27,420,670</u>	<u>954,888</u>	<u>28,375,558</u>
GRANTS AND EXPENSES			
Grants, Scholarships, and Philanthropic Distributions	8,957,830	-	8,957,830
Other Supporting Program Expenses	832,452	-	832,452
Less: Amounts Distributed on Behalf of Others	(1,199,682)	-	(1,199,682)
Total Grants, Scholarships, and Philanthropic Distributions	<u>8,590,600</u>	<u>-</u>	<u>8,590,600</u>
Fundraising	721,241	-	721,241
Administrative	962,127	-	962,127
Total Grants and Expenses	<u>10,273,968</u>	<u>-</u>	<u>10,273,968</u>
Changes in Net Assets	17,146,702	954,888	18,101,590
RECLASSIFICATION OF NET ASSETS (Note 11)	<u>(107,190)</u>	<u>107,190</u>	<u>-</u>
NET ASSETS – JULY 1, 2022	<u>141,035,402</u>	<u>23,896,656</u>	<u>164,932,058</u>
NET ASSETS – JUNE 30, 2023	<u>\$ 158,074,914</u>	<u>\$ 24,958,734</u>	<u>\$ 183,033,648</u>

(See Independent Auditors' Report and Accompanying Notes)

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
The Community Foundation of Frederick County, Maryland, Inc., The Community
Foundation Holding Company, Inc., and
Pleasants Supporting Charitable Trust
For the Year Ended June 30, 2024

	Grants, Scholarships, and Philanthropic Distributions			Fundraising	General and Administrative	Total
	Scholarships	Grants	Total			
Grants, Scholarships, and Philanthropic Distributions	\$ 2,136,556	\$ 6,310,590	\$ 8,447,146	\$ -	\$ -	\$ 8,447,146
Less: Amounts Distributed on Behalf of Others	-	(516,762)	(516,762)	-	-	(516,762)
Salaries	266,573	266,573	533,146	361,757	484,112	1,379,015
Payroll Taxes	17,660	17,660	35,320	27,791	33,259	96,370
Advertising	1,665	1,665	3,330	1,628	4,883	9,841
Annual Report	3,124	3,124	6,248	1,735	9,371	17,354
Bad Debts	-	-	-	1,228	-	1,228
Contracted Services	5,918	5,918	11,836	1,045	659	13,540
Depreciation	4,941	4,941	9,882	2,745	14,824	27,451
Employee Health Insurance	20,419	20,419	40,838	49,098	44,215	134,151
Events	8,908	8,908	17,816	14,146	10,688	42,650
Facility Lease	14,739	14,739	29,478	27,996	25,981	83,455
General Insurance	4,799	4,799	9,598	2,740	12,907	25,245
Graphics, Printing, and Brochures	613	613	1,226	22,903	-	24,129
Legal and Accounting	1,924	3,849	5,773	-	31,600	37,373
Meetings	685	685	1,370	1,931	1,351	4,652
Memberships, Dues, and Subscriptions	1,413	1,413	2,826	5,047	10,640	18,513
Newsletter	857	857	1,714	1,713	13,707	17,134
Office	35,367	35,367	70,734	17,369	90,192	178,295
Other	2,464	2,464	4,928	1,378	4,725	11,031
Photography and Website	3,299	3,299	6,598	1,319	5,277	13,194
Postage	615	615	1,230	6,847	1,949	10,026
Real Estate Taxes	-	-	-	-	131,107	131,107
Repairs and Maintenance	1,515	1,515	3,030	1,561	4,592	9,183
Retirement Contributions	8,413	8,413	16,826	13,003	14,825	44,654
Strategic Initiatives	-	-	-	1,005	87	1,092
Telephone	352	352	704	627	627	1,958
Travel	1,310	1,310	2,620	310	15	2,945
Utilities	1,144	1,144	2,288	890	3,511	6,689
Volunteer and Donor Recognition	236	236	472	95	378	945
Total Expenses	\$ 2,545,509	\$ 6,204,706	\$ 8,750,215	\$ 567,907	\$ 955,482	\$ 10,273,604

(See Independent Auditors' Report and Accompanying Notes)

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
The Community Foundation of Frederick County, Maryland, Inc., The Community
Foundation Holding Company, Inc., and
Pleasants Supporting Charitable Trust
For the Year Ended June 30, 2023

	Grants, Scholarships, and Philanthropic Distributions			Fundraising	General and Administrative	Total
	Scholarships	Grants	Total			
Grants, Scholarships, and Philanthropic Distributions	\$ 2,180,855	\$ 6,776,975	\$ 8,957,830	\$ -	\$ -	\$ 8,957,830
Less: Amounts Distributed on Behalf of Others	-	(1,199,682)	(1,199,682)	-	-	(1,199,682)
Salaries	269,738	269,738	539,476	440,456	444,952	1,424,884
Payroll Taxes	18,180	18,181	36,361	34,285	29,850	100,496
Advertising	2,397	2,397	4,794	10,192	9,226	24,212
Annual Report	2,709	2,709	5,418	1,505	8,127	15,050
Bad Debts	-	-	-	1,432	-	1,432
Contracted Services	3,124	3,124	6,248	14,543	3,946	24,737
Depreciation	5,367	5,368	10,735	2,982	16,102	29,819
Employee Health Insurance	17,245	17,245	34,490	47,191	38,347	120,028
Events	10,126	10,126	20,252	20,401	12,152	52,805
Facility Lease	14,795	14,795	29,590	28,053	26,036	83,679
General Insurance	4,217	4,217	8,434	2,320	12,283	23,037
Graphics, Printing, and Brochures	3,365	3,365	6,730	38,338	-	45,068
Legal and Accounting	1,533	3,067	4,600	-	25,500	30,100
Meetings	432	432	864	2,966	-	3,830
Memberships, Dues, and Subscriptions	1,230	1,231	2,461	6,360	19,510	28,331
Newsletter	1,293	1,293	2,586	2,587	20,694	25,867
Office	34,253	34,253	68,506	19,427	86,485	174,418
Other	2,312	2,312	4,624	7,832	7,733	20,189
Photography and Website	10,640	10,640	21,280	4,256	17,025	42,561
Postage	582	583	1,165	9,223	1,781	12,169
Real Estate Taxes	-	-	-	-	126,629	126,629
Repairs and Maintenance	1,340	1,340	2,680	1,380	4,059	8,119
Retirement Contributions	7,885	7,885	15,770	14,244	14,548	44,562
Strategic Initiatives	-	-	-	6,300	29,697	35,997
Telephone	398	398	796	707	708	2,211
Travel	1,107	1,107	2,214	2,328	4,328	8,870
Utilities	1,057	1,057	2,114	1,880	2,197	6,191
Volunteer and Donor Recognition	132	132	264	53	212	529
Total Expenses	\$ 2,596,312	\$ 5,994,288	\$ 8,590,600	\$ 721,241	\$ 962,127	\$ 10,273,968

(See Independent Auditors' Report and Accompanying Notes)

CONSOLIDATED STATEMENTS OF CASH FLOWS
The Community Foundation of Frederick County, Maryland, Inc., The
Community Foundation Holding Company, Inc., and
Pleasants Supporting Charitable Trust
For the Years Ended June 30, 2024 and 2023

	2024	2023
OPERATING ACTIVITIES		
Change in Net Assets	\$ 16,877,935	\$ 18,101,590
Adjustments to Reconcile Change in Net Assets to Net Cash		
Provided by Operating Activities:		
Depreciation	27,451	29,819
Noncash Lease Expense	(2,407)	(1,613)
Donation of Other Asset	(222,000)	-
Change in Cash Surrender Value of Life Insurance	(5,786)	(6,886)
Net Unrealized Appreciation of Investments	(5,376,962)	(7,522,596)
Realized Gain on Sale of Investments	(7,425,689)	(902,916)
Contributions to Permanent Endowments	(1,051,182)	(151,994)
Net Changes in:		
Promises to Give	23,332	27,213
Contributions Receivable	7,299,632	(3,841,100)
Prepaid Expenses	(67,632)	4,031
Present Value of Remainder Interests	(1,783,896)	(132,876)
Accounts Payable	1,340,867	(62,767)
Other Liabilities	196,044	(165,773)
Liabilities Under Split-Interest Agreements	42,554	53,434
Funds Held for Others	958,352	(172,227)
	10,830,613	5,255,339
INVESTING ACTIVITIES		
Purchases of Property and Equipment	(36,964)	(4,232)
Proceeds From Sale of Investments	40,923,098	13,230,241
Purchases of Investments	(53,293,786)	(17,696,186)
	(12,407,652)	(4,470,177)
FINANCING ACTIVITIES		
Contributions to Permanent Endowments	1,051,182	151,994
	(525,857)	937,156
CASH AND CASH EQUIVALENTS – BEGINNING OF YEAR	1,932,032	994,876
CASH AND CASH EQUIVALENTS – END OF YEAR	\$ 1,406,175	\$ 1,932,032

(See Independent Auditors' Report and Accompanying Notes)

NOTE 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

NATURE OF OPERATIONS

The Community Foundation of Frederick County, Maryland, Inc. (Community Foundation), The Community Foundation Holding Company, Inc. (Holding Company), and Pleasants Supporting Charitable Trust (Pleasants) are public charities formed to attract contributions and distribute funds for community betterment. Together, they match many donors' charitable intentions with community needs, bringing philanthropy within as broad a reach of Frederick County's citizenry as possible. Community Foundation and Holding Company were incorporated under the laws of Maryland in 1986 and 1997, respectively. Pleasants was established in 2017. Holding Company and Pleasants are supporting organizations of the Community Foundation.

BASIS OF CONSOLIDATION

The accompanying consolidated financial statements include the accounts of Community Foundation, Holding Company, and Pleasants (collectively referred to as the Foundation). Community Foundation appoints the majority of the Board of Trustees for Holding Company and Pleasants. All material intercompany accounts and transactions were eliminated in the consolidation.

ACCOUNTING STANDARDS CODIFICATION

All references in the consolidated financial statements to the Codification refer to the Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles (GAAP) issued by the Financial Accounting Standards Board (FASB). The Codification is the single source of authoritative GAAP in the United States.

BASIS OF ACCOUNTING AND PRESENTATION

The consolidated financial statements were prepared on the accrual basis of accounting in accordance with GAAP. Under the accrual basis of accounting, support and revenue are recorded when earned, and expenses are recorded when incurred. Net assets, revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Net assets with donor restrictions consist of assets whose use is limited by donor-imposed time and/or purpose restrictions.

USE OF ESTIMATES

The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the

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consolidated financial statements and certain reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

CASH AND CASH EQUIVALENTS

The Foundation maintains its cash in money market funds and bank deposit accounts, which may exceed federally insured limits. The Foundation believes its cash and cash equivalents are not exposed to any significant credit risk.

The Foundation considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

PROMISES TO GIVE

Contributions are recognized when the donor makes a written promise to give amounts that are unconditional in substance to the Foundation. Contributions restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. The allowance for doubtful promises to give is based on management's evaluation of the status of existing promises to give and historical results.

Promises to give in a future period are discounted to their net present value at the time the revenue is recorded. The Foundation's promises to give are generally receivable over a five-year period and discounted at a rate of 3%.

INVESTMENTS

The Foundation invests in various equity and debt securities. All investments are stated at fair value. Unrealized appreciation (depreciation) of investments is reflected as a component of revenue in the Consolidated Statements of Activities during the period in which the changes occur. Realized gains and losses are also reflected in the Consolidated Statements of Activities in the period credited to the Foundation's account. See Note 2 for a discussion of fair value measurements.

REMAINDER INTERESTS – CHARITABLE REMAINDER TRUSTS

The Foundation was named beneficiary of various charitable remainder trusts. A qualifying charitable remainder trust provides lifetime income to the donor and/or donor's family members, with the remaining trust assets passing to the Foundation when the trust ends. These trusts are created by donors independently of the Foundation and are neither in the possession nor under the control of the Foundation. However, Holding Company is the trustee of a number of the trusts. The trusts are administered by outside fiscal agents as designated by the donor. The Foundation recorded the present value of the remainder interest

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discounted at the rate of 5.6% and 4.2% for the years ended June 30, 2024 and 2023, respectively.

RISKS AND UNCERTAINTIES

The Foundation's investments are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with such investments and the level of uncertainty related to changes in the value of such investments, it is reasonably possible that changes in risks in the near term would materially affect investment balances reported in the Consolidated Statements of Financial Position.

PROPERTY AND EQUIPMENT

Property and equipment in excess of \$1,000 are recorded at cost. Depreciation is provided using the straight-line method over the estimated useful lives of five to 10 years.

FUNDS HELD FOR OTHERS

These amounts represent funds established by various not-for-profit organizations for their benefit that are held and administered by the Foundation.

REVENUE RECOGNITION

Contributions received are recorded as support within net assets with or without donor restrictions, depending on the existence and/or nature of any donor restrictions.

All donor-restricted revenue is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Consolidated Statements of Activities as net assets released from restrictions.

Unconditional promises to give are recognized as revenue or gain in the period received as assets, decreases of liabilities, or expenses, depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depended are substantially met. Promises to give are reviewed at the end of each year, and any amounts deemed uncollectable by management are reserved.

As a donee, the Foundation records the assets received as contribution revenue. If the Foundation is considered an agent, trustee, or intermediary, a liability rather than contribution revenue is recorded.

Revenue from fees for services is recognized as the related services are performed.

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INCOME TAXES

The Foundation is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code (Code). In addition, the Internal Revenue Service determined the Foundation is not a private foundation within the meaning of Section 509(a) of the Code.

The Foundation follows the provisions of Accounting for Uncertainty in Income Taxes under the Income Taxes Topic of the Codification. The Codification requires the Foundation's evaluation of tax positions, which include maintaining its tax-exempt status and the taxability of any unrelated business income, and does not allow recognition of tax positions which do not meet a "more-likely-than-not" threshold of being sustained by the applicable tax authority. Management does not believe it took any tax positions that would not meet this threshold.

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities were summarized on a functional basis in the Consolidated Statements of Functional Expenses. Accordingly, certain costs were allocated among the benefitting programs and supporting services based upon estimates of actual time or resources devoted to each functional category.

LEASES

The Foundation determines if an arrangement is a lease at inception. Short-term leases are leases that, at lease commencement, have a lease term of 12 months or less and do not include an option to purchase the underlying asset that the Foundation is reasonably certain to exercise. With the exception of short-term leases, operating leases are included as right-of-use (ROU) assets and operating lease liabilities on the Consolidated Statements of Financial Position. ROU assets represent the Foundation's right to use an underlying asset for the lease term and lease liabilities represent its obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most leases do not provide an implicit rate, the Foundation uses a risk-free rate in determining the present value of lease payments for all leases. The operating lease ROU asset includes any lease payments made and excludes any lease incentives. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Foundation will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

SUBSEQUENT EVENTS

The Foundation evaluated subsequent events and transactions for potential recognition or disclosure in the consolidated financial statements through October 18, 2024, the date the consolidated financial statements were available to be issued.

(See Independent Auditors' Report)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
The Community Foundation of Frederick County, Maryland, Inc.,
The Community Foundation Holding Company, Inc., and
Pleasants Supporting Charitable Trust

NOTE 2 INVESTMENTS

The Foundation utilizes professional investment services to manage all assets held for investment purposes. At June 30, 2024, the distribution of invested assets was as follows:

	<u>Equities</u>	<u>Cash Equivalents</u>	<u>Bonds</u>	<u>Investment Funds</u>	<u>Mutual Funds</u>	<u>Total</u>
PNC Bank, N.A.	\$ 98,839	\$ 10,765	\$ -	\$ -	\$ 161,461	\$ 271,065
Wilmington Trust	16,594,428	12,222,228	-	-	78,827,197	107,643,853
Morgan Stanley	-	3,389,640	-	-	-	3,389,640
Maryland Financial Planners	-	-	-	-	7,476,805	7,476,805
Merrill Lynch	3,935,743	296,218	2,436,591	-	6,713,736	13,382,288
First United	-	2,045	-	-	32,791	34,836
Morgan Stanley PWM	2,286,788	8,342	523,433	-	420,944	3,239,507
Family Heritage Trust	-	82,533	-	-	7,210,117	7,292,650
Wells Fargo	2,014,083	49,235	-	-	-	2,063,318
Sandy Spring Bank	-	681,413	-	-	-	681,413
Other PVRT	436,452	28,606	84,701	-	-	549,759
Truist	32,984	200,737	-	-	2,062,345	2,296,066
RBC Wealth Management	618,021	58,219	152,530	-	2,475	831,245
Constitution Capital Partners	-	-	-	2,971,697	-	2,971,697
Crestline Management LP	-	-	-	703,742	-	703,742
Golub Capital	-	-	-	2,404,209	-	2,404,209
Prudential	-	-	-	8,425,020	-	8,425,020
Glouston Capital Partners	-	-	-	50,016	-	50,016
Intrinsic Edge Capital Management	-	-	-	2,481,483	-	2,481,483
ValStone Asset Management	-	-	-	1,174,442	-	1,174,442
StepStone Associates	-	-	-	5,286,805	-	5,286,805
Accolade Partners	-	-	-	1,835,496	-	1,835,496
Bedrock Capital	-	-	-	1,173,511	-	1,173,511
Base10 Partners	-	-	-	805,271	-	805,271
Auldbrass	-	-	-	918,701	-	918,701
JLL	-	-	-	919,896	-	919,896
June 30, 2024 Totals	<u>\$ 26,017,338</u>	<u>\$ 17,029,981</u>	<u>\$ 3,197,255</u>	<u>\$ 29,150,289</u>	<u>\$ 102,907,871</u>	<u>\$ 178,302,734</u>
Percentage of Total	14.6%	9.6%	1.8%	16.3%	57.7%	100.0%
June 30, 2023 Totals	\$ 21,373,407	\$ 10,622,613	\$ 1,896,319	\$ 35,488,390	\$ 83,748,666	\$ 153,129,395
Percentage of Total	14.0%	6.9%	1.2%	23.2%	54.7%	100.0%

(See Independent Auditors' Report)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
The Community Foundation of Frederick County, Maryland, Inc.,
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Investment income for the years ended June 30, 2024 and 2023 consisted of the following:

	2024	2023
Net Investment Income – Realized	\$ 12,792,478	\$ 5,323,687
Net Unrealized Appreciation on Investments	5,376,962	7,522,596
	18,169,440	12,846,283
Less: Investment Expenses	(641,541)	(394,420)
	<u>\$ 17,527,899</u>	<u>\$ 12,451,863</u>

The Fair Value Measurements and Disclosures Section of the Codification establishes a hierarchal disclosure framework which prioritizes and ranks the level of market price observability used in measuring investments at fair value. Market price observability is affected by a number of factors, including the type of investment, the characteristics specific to the investment, and the state of the marketplace, as well as the existence and transparency of transactions between market participants. Investments with readily available active quoted prices or for which fair value can be measured from actively quoted prices in an orderly market generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. Investments measured and reported at fair value are classified and disclosed in one of the following categories:

- Level 1 Quoted prices are available in active markets for identical investments as of the reporting date. The types of investments in Level 1 include listed equities and listed derivatives. As required by the Codification, the Foundation does not adjust the quoted price for these investments, even in situations where it holds a large position, and a sale could reasonably impact the quoted price.
- Level 2 Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Generally, investments in this category include corporate bonds and loans, less liquid and restricted equity securities, and certain over-the-counter derivatives.
- Level 3 Pricing inputs are unobservable for the investment and include situations where there is little, if any, market activity for the investment. The inputs into the determination of fair value require significant management judgment or estimation. Generally, investments in this category include general and limited partnership interests in corporate private equity and real estate funds, mezzanine funds, funds of hedge funds, distressed debt, and non-investment grade residual interests in securitizations and collateralized debt obligations.

(See Independent Auditors' Report)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, an investment's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. The Foundation's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment and considers factors specific to the investment.

The Foundation's investments in investment funds are measured at fair value using the net assets value as a practical expedient. In accordance with the FASB's Accounting Standards Update 2015-07, these investments are not required to be categorized within the fair value hierarchy.

The following table sets forth by level, within the fair value hierarchy, the Foundation's assets at fair value as of June 30, 2024 and 2023:

	2024		
	Level 1	Level 2	Total
Cash Equivalents	\$ 17,029,981	\$ -	\$ 17,029,981
Bonds:			
Agency	-	46,853	46,853
Corporate	-	1,481,819	1,481,819
Treasury	-	1,351,487	1,351,487
Municipal	-	317,096	317,096
Total Bonds	-	3,197,255	3,197,255
Mutual Funds:			
Fixed Income	7,799,046	-	7,799,046
Foreign	17,327,209	-	17,327,209
Large Cap	32,132,057	-	32,132,057
Mid Cap	8,048,693	-	8,048,693
Equity	9,617,470	-	9,617,470
Real Estate	585,664	-	585,664
Small Cap	11,640,008	-	11,640,008
High Yield	273,750	-	273,750
Commodity	114,309	-	114,309
Emerging Markets	13,614,894	-	13,614,894
Other	1,754,771	-	1,754,771
Total Mutual Funds	102,907,871	-	102,907,871

(See Independent Auditors' Report)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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	2023 (Continued)		
	Level 1	Level 2	Total
Mutual Funds:			
Fixed Income	5,651,870	-	5,651,870
Foreign	19,463,604	-	19,463,604
Large Cap	26,222,752	-	26,222,752
Mid Cap	11,292,490	-	11,292,490
Equity	3,074,578	-	3,074,578
Real Estate	298,415	-	298,415
Small Cap	6,699,347	-	6,699,347
High Yield	235,500	-	235,500
Commodity	211,289	-	211,289
Emerging Markets	6,068,612	-	6,068,612
Intermediate	199,777	-	199,777
Balanced	2,960,098	-	2,960,098
Other	1,370,334	-	1,370,334
Total Mutual Funds	<u>83,748,666</u>	<u>-</u>	<u>83,748,666</u>
Equities:			
Consumer Discretionary	2,175,254	-	2,175,254
Consumer Staples	787,597	-	787,597
Energy	989,822	-	989,822
Financial	4,883,804	-	4,883,804
Health Care	2,376,466	-	2,376,466
Industrials	3,042,518	-	3,042,518
Information Technology	2,988,702	-	2,988,702
Materials	447,872	-	447,872
Real Estate	197,814	-	197,814
Equity Cap	187,951	-	187,951
Telecommunications	3,201,620	-	3,201,620
Utilities	93,987	-	93,987
Total Equities	<u>21,373,407</u>	<u>-</u>	<u>21,373,407</u>
	<u>\$ 115,744,686</u>	<u>\$ 1,896,319</u>	117,641,005
Private Investment Funds			<u>35,488,390</u>
Total			<u>\$ 153,129,395</u>

(See Independent Auditors' Report)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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As of June 30, 2024, the fair value of the investments within the scope of the Fair Value Measurements and Disclosures Topic of the Codification and for which the Foundation estimated fair value using net asset value or partners' capital aggregated \$29,150,289. The table below summarizes such investments and certain attributes as of June 30, 2024:

	<u>Fair Value</u>	<u>Future Commitments</u>	<u>Redemption Provision</u>
Ironsides Partnership Fund III, LP	\$ 3,404	\$ 96,686	None *
Ironsides Co-Investment Fund III, LP	402,642	24,538	None *
Ironsides Offshore Direct Investment Fund IV	467,811	105,273	None *
Ironsides Offshore Opportunities Fund, LP	485,378	456,241	None *
Ironsides Co-Investment Fund VI, LP	1,612,462	204,652	None *
Glouston Private Equity Opportunities IV, LP	50,016	218,000	None *
Crestline Associates Fund III	703,742	152,182	None *
Intrinsic Edge Plus Offshore LTD	2,481,483	-	Monthly
Golub Capital Partners International 10, LP	1,335,656	187,500	With consent ***
Golub Capital Partners International 11, LP	1,068,553	150,000	With consent ***
Prudential Institutional Core Plus Bond-NQ	8,425,020	-	Monthly **
ValStone Opportunity Fund VI	1,174,442	73,172	Quarterly
StepStone Opportunities V, LP	923,813	40,000	Quarterly
StepStone Early Stage I, LP	966,704	7,500	Quarterly
StepStone Secondaries Fund IV, LP	1,671,558	26,602	Quarterly
StepStone Secondaries Fund V, LP	1,724,730	480,000	Quarterly
Accolade Partners VI-C, LP	835,632	112,499	None *
Accolade Partners Growth I, LP	999,864	208,125	None *
Bedrock Capital III, LP	1,173,511	61,000	None *
Base 10 Advancement Initiative I, LP	805,271	43,546	None *
Auldbrass Secondary Opportunity Fund III, LLC	918,701	646,452	None *
JLL Income Property Trust Class MI	919,896	-	Daily ****
	<u>\$ 29,150,289</u>	<u>\$ 3,293,968</u>	

* No redemption provision for these investments prior to funds liquidating the underlying investments

** Requires five days notice

*** Requires general partner consent

**** Subject to one year lockup period

(See Independent Auditors' Report)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 3 PROMISES TO GIVE

Promises to give at June 30, 2024 and 2023 were as follows:

	2024	2023
Promises to Give Expected to Be Collected in:		
Less Than One Year	\$ 101,378	\$ 92,952
One to Five Years	41,732	77,223
	143,110	170,175
Less: Allowance for Uncollectable Promises to Give	(6,873)	(8,101)
Less: Discount on Promises to Give	(5,655)	(8,160)
Net Promises to Give	<u>\$ 130,582</u>	<u>\$ 153,914</u>

NOTE 4 CONTRIBUTIONS RECEIVABLE

As of June 30, 2024, the Foundation was the beneficiary of estates with an estimated value of \$8,459,474. The Foundation expects to receive this amount during the year ending June 30, 2025.

NOTE 5 LAND HELD FOR SALE

During the year ended June 30, 2018, Pleasants was established as a Type 1 supporting organization of the Foundation and received a donation of land in Anne Arundel County valued at \$19,500,000. It is expected that the land will be developed and sold.

NOTE 6 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at June 30, 2024 and 2023 were restricted for the following purposes:

	2024	2023
Grants, Scholarships, and Philanthropic Purposes:		
Subject to Expenditure for Specified Purpose	\$ 14,746,685	\$ 13,469,557
Subject to Foundation's Spending Policy and Appropriation	2,091,458	1,036,669
Amounts Invested in Perpetuity	11,550,986	10,452,508
	<u>\$ 28,389,129</u>	<u>\$ 24,958,734</u>

(See Independent Auditors' Report)

NOTE 7 **ENDOWMENT FUNDS**

The Foundation's endowment consists of various donor-restricted funds established to provide a source of income for ongoing grants and scholarships. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

INTERPRETATION OF RELEVANT LAW

The Foundation is subject to the Maryland Uniform Prudent Management of Institutional Funds Act (UPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Trustees appropriates such amounts for expenditure. Most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Board of Trustees interprets UPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Foundation considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Foundation interprets UPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law. Additionally, in accordance with UPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) Duration and preservation of the fund
- (2) Purposes of the Foundation and the donor-restricted endowment fund
- (3) General economic conditions
- (4) Possible effect of inflation and deflation
- (5) Expected total return from income and the appreciation of investments
- (6) Other resources of the Foundation
- (7) Investment policies of the Foundation

(See Independent Auditors' Report)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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ENDOWMENT FUND COMPOSITION BY TYPE OF FUND AS OF JUNE 30, 2024 AND 2023:

	2024	2023
Donor-Restricted Endowment Funds:		
Original Donor-Restricted Gift Amount and Amounts Required to Be Maintained in Perpetuity by Donor	\$ 11,550,986	\$ 10,452,508
Accumulated Investment Gains	2,091,458	1,036,669
	<u>\$ 13,642,444</u>	<u>\$ 11,489,177</u>

CHANGES IN ENDOWMENT FUNDS FOR THE YEARS ENDED JUNE 30, 2024 AND 2023:

Endowment Funds, July 1, 2022		\$ 11,113,066
Investment Return:		
Investment Income – Realized		234,337
Net Unrealized Appreciation		301,564
Total Investment Return		535,901
Contributions		151,994
Net Assets Reclassified		(25,801)
Appropriation of Endowment Assets for Expenditure		(285,983)
Endowment Funds, June 30, 2023		11,489,177
Investment Return:		
Investment Income – Realized		477,751
Net Unrealized Appreciation		749,968
Total Investment Return		1,227,719
Contributions		1,051,182
Net Assets Reclassified		144,607
Appropriation of Endowment Assets for Expenditure		(270,241)
Endowment Funds, June 30, 2024		<u>\$ 13,642,444</u>

(See Independent Auditors' Report)

UNDERWATER ENDOWMENT FUNDS

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level the donor or UPMIFA requires the Foundation to retain as a fund of perpetual duration. As of June 30, 2024, there were underwater endowment funds totaling approximately \$411,000 with an original gift balance of approximately \$423,000. As of June 30, 2023, there were underwater endowment funds totaling approximately \$3,363,000 with an original gift balance of approximately \$3,472,000.

RETURN OBJECTIVES AND RISK PARAMETERS

The Foundation established investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to preserve the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds the Foundation must hold in perpetuity or for donor-specified periods. Under these policies, as approved by the Board of Trustees, the endowment assets are invested in a manner intended to produce results that exceed the portfolio's benchmark index, as defined by the indices represented by the portfolio's asset allocation, while assuming a moderate level of investment risk. The Foundation expects its endowment funds, over time, to provide an annual average rate of return that exceeds the spending rate. Actual returns in any given year may vary from this amount.

STRATEGIES EMPLOYED FOR ACHIEVING OBJECTIVES

To satisfy its long-term rate-of-return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through capital appreciation (realized and unrealized) and current yield (interest and dividends). The Foundation targets a diversified asset allocation that places an emphasis on fixed income-based investments to achieve its long-term return objectives within prudent risk constraints.

SPENDING POLICY AND HOW THE INVESTMENT OBJECTIVES RELATE TO SPENDING POLICY

The Foundation has a Board-approved endowment spending policy that targets net income as of June 30 of the previous fiscal year for all funds. In establishing this policy, the Foundation considers the long-term expected return on its endowment. Annually, the investment committee debates the prudence of continuing the spending policy, keeping in mind the seven prudence guidelines for appropriation as outlined in UPMIFA. Over the long term, the Foundation expects the current spending policy to allow its endowment to grow at an average rate of return that exceeds the spending rate. This is consistent with the objective to maintain the purchasing power of the endowment assets in perpetuity or for a donor-specified term as well as provide additional real growth through new gifts and investment return.

(See Independent Auditors' Report)

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NOTE 8 **EMPLOYEE RETIREMENT PLAN**

The Foundation has a 401(k) plan for eligible employees. The 401(k) plan requires the Foundation to contribute up to 3% of a participant’s compensation plus 50% of each participant’s contribution that exceeds 3% of a participant’s compensation up to 5% of a participant’s compensation. For the years ended June 30, 2024 and 2023, contributions were \$44,654 and \$44,562, respectively.

NOTE 9 **OPERATING LEASE OBLIGATION**

The Foundation leases office space under an operating lease agreement. The ROU asset and operating lease liability is being amortized over the life of the lease. The weighted-average remaining lease term was 0.83 and 1.83 years as of June 30, 2024 and 2023, respectively. The weighted-average discount rate was 2.85% as of June 30, 2024 and 2023. Operating lease expense was \$83,455 and \$83,679 for the years ended June 30, 2024 and 2023, respectively.

Future minimum lease payments under the operating lease are as follows:

Year Ending June 30, 2025	\$ 67,170
Less: Amount Representing Interest	<u>(869)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 66,301</u></u>

NOTE 10 **DONATED SERVICES**

No amounts were reflected in the consolidated financial statements for donated services because no objective basis is available to measure the value of such services. However, a substantial number of volunteers donates significant amounts of time to the Foundation’s program services, scholarship committees, and general administration.

NOTE 11 **RECLASSIFICATION OF NET ASSETS**

Certain net assets were reclassified as a result of revisions to the funds.

NOTE 12 **ADMINISTRATIVE FEES**

Gross administrative fees earned by the Foundation for the years ended June 30, 2024 and 2023 were as follows:

	2024	2023
Administrative Fees, Gross	\$ 1,920,128	\$ 1,662,301

(See Independent Auditors’ Report)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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NOTE 13 LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Foundation's financial assets available to meet cash needs for general expenditures within one year of the Consolidated Statements of Financial Position date were as follows:

	2024	2023
Cash and Cash Equivalents	\$ 1,406,175	\$ 1,932,032
Promises to Give	130,582	153,914
Investments, at Fair Value	178,302,734	153,129,395
Contributions Receivable	8,459,474	15,759,106
Total Financial Assets	188,298,965	170,974,447
 Financial Assets to Be Collected in More Than One Year:		
Promises to Give	(36,077)	(69,063)
Private Investment Funds	(29,150,289)	(35,488,390)
 Contractual or Donor-Imposed Restrictions:		
Endowment Funds	(13,642,444)	(11,489,177)
Donor Contributions Restricted to Specific Purpose	(14,746,685)	(13,469,557)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	\$ 130,723,470	\$ 110,458,260

As part of the Foundation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Foundation invests cash in excess of daily requirements in short-term investments.

(See Independent Auditors' Report)