

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

**Return of Private Foundation**  
**or Section 4947(a)(1) Trust Treated as Private Foundation**  
 ▶ Do not enter social security numbers on this form as it may be made public.  
 ▶ Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

OMB No. 1545-0047  
**2022**  
**Open to Public Inspection**

**For calendar year 2022, or tax year beginning 09-01-2022, and ending 08-31-2023**

Name of foundation DEKKO FOUNDATION INC		<b>A Employer identification number</b> 35-1528135	
% DEKKO FOUNDATION INC			
Number and street (or P.O. box number if mail is not delivered to street address) PO BOX 548	Room/suite	<b>B Telephone number</b> (see instructions) (260) 347-1278	
City or town, state or province, country, and ZIP or foreign postal code KENDALLVILLE, IN 46755		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>	
<b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		<b>D 1.</b> Foreign organizations, check here..... <input type="checkbox"/> <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation ... <input type="checkbox"/>	
<b>H</b> Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here ..... <input type="checkbox"/>	
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ <u>264,725,051</u>		<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ..... <input type="checkbox"/>	
<b>J</b> Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ <i>(Part I, column (d) must be on cash basis.)</i>			

	<b>Part I Analysis of Revenue and Expenses</b> <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)</i>	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, etc., received (attach schedule)	319,903			
	<b>2</b> Check <input type="checkbox"/> if the foundation is <b>not</b> required to attach Sch. B				
	<b>3</b> Interest on savings and temporary cash investments	288,586	288,586		
	<b>4</b> Dividends and interest from securities	5,510,876	5,510,876		
	<b>5a</b> Gross rents				
	<b>b</b> Net rental income or (loss)				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10	6,531,671			
	<b>b</b> Gross sales price for all assets on line 6a	53,264,016			
	<b>7</b> Capital gain net income (from Part IV, line 2)		6,531,671		
	<b>8</b> Net short-term capital gain				
	<b>9</b> Income modifications				
	<b>10a</b> Gross sales less returns and allowances				
<b>b</b> Less: Cost of goods sold					
<b>c</b> Gross profit or (loss) (attach schedule)					
<b>11</b> Other income (attach schedule)	221,251				
<b>12 Total.</b> Add lines 1 through 11	12,872,287	12,331,133			
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc.	203,558			203,558
	<b>14</b> Other employee salaries and wages	607,620	90,315		517,305
	<b>15</b> Pension plans, employee benefits	224,958	33,323		191,635
	<b>16a</b> Legal fees (attach schedule)				
	<b>b</b> Accounting fees (attach schedule)	29,898	0	0	29,898
	<b>c</b> Other professional fees (attach schedule)	1,418,091	950,142		467,949
	<b>17</b> Interest				
	<b>18</b> Taxes (attach schedule) (see instructions)	493,799	28,417		
	<b>19</b> Depreciation (attach schedule) and depletion	52,154			
	<b>20</b> Occupancy	181,485	3,630		177,855
	<b>21</b> Travel, conferences, and meetings	61,613			61,613
	<b>22</b> Printing and publications	85,996			85,996
	<b>23</b> Other expenses (attach schedule)	255,426	122,166		133,260
	<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23	3,614,598	1,227,993	0	1,869,069
	<b>25</b> Contributions, gifts, grants paid	10,687,267			10,687,267
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	14,301,865	1,227,993	0	12,556,336	
<b>27</b> Subtract line 26 from line 12:					
<b>a Excess of revenue over expenses and disbursements</b>	-1,429,578				
<b>b Net investment income</b> (if negative, enter -0-)		11,103,140			
<b>c Adjusted net income</b> (if negative, enter -0-)					

**Part II Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .			
	<b>2</b> Savings and temporary cash investments . . . . .	3,173,848	6,691,088	6,691,088
	<b>3</b> Accounts receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	<b>4</b> Pledges receivable ▶ _____ Less: allowance for doubtful accounts ▶ _____			
	<b>5</b> Grants receivable . . . . .			
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .			
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ _____ 2,750,000 Less: allowance for doubtful accounts ▶ _____	3,250,000	2,750,000	2,750,000
	<b>8</b> Inventories for sale or use . . . . .			
	<b>9</b> Prepaid expenses and deferred charges . . . . .			
	<b>10a</b> Investments—U.S. and state government obligations (attach schedule)	24,959,601	28,392,354	27,850,103
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .	140,042,551	134,528,078	165,173,119
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .	9,328,018	6,821,874	6,434,108
	<b>11</b> Investments—land, buildings, and equipment: basis ▶ _____ Less: accumulated depreciation (attach schedule) ▶ _____			
	<b>12</b> Investments—mortgage loans . . . . .			
	<b>13</b> Investments—other (attach schedule) . . . . .	35,639,693	35,763,810	55,111,405
	<b>14</b> Land, buildings, and equipment: basis ▶ _____ 1,376,777 Less: accumulated depreciation (attach schedule) ▶ _____ 735,139	693,792	641,638	641,638
<b>15</b> Other assets (describe ▶ _____)	0	73,590	73,590	
<b>16 Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I)	217,087,503	215,662,432	264,725,051	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	2,101	6,608	
	<b>18</b> Grants payable . . . . .			
	<b>19</b> Deferred revenue . . . . .			
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons			
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .			
	<b>22</b> Other liabilities (describe ▶ _____)			
	<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .	2,101	6,608	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow FASB ASC 958, check here</b> ▶ <input type="checkbox"/> <b>and complete lines 24, 25, 29 and 30.</b>			
	<b>24</b> Net assets without donor restrictions . . . . .			
	<b>25</b> Net assets with donor restrictions . . . . .			
	<b>Foundations that do not follow FASB ASC 958, check here</b> ▶ <input checked="" type="checkbox"/> <b>and complete lines 26 through 30.</b>			
	<b>26</b> Capital stock, trust principal, or current funds . . . . .			
	<b>27</b> Paid-in or capital surplus, or land, bldg., and equipment fund			
	<b>28</b> Retained earnings, accumulated income, endowment, or other funds	217,085,402	215,655,824	
<b>29 Total net assets or fund balances</b> (see instructions) . . . . .	217,085,402	215,655,824		
<b>30 Total liabilities and net assets/fund balances</b> (see instructions) .	217,087,503	215,662,432		

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b> Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>1</b>	217,085,402
<b>2</b> Enter amount from Part I, line 27a . . . . .	<b>2</b>	-1,429,578
<b>3</b> Other increases not included in line 2 (itemize) ▶ _____	<b>3</b>	
<b>4</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>	215,655,824
<b>5</b> Decreases not included in line 2 (itemize) ▶ _____	<b>5</b>	
<b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29 .	<b>6</b>	215,655,824

**Part IV Capital Gains and Losses for Tax on Investment Income**

<b>(a)</b> List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	<b>(b)</b> How acquired P—Purchase D—Donation	<b>(c)</b> Date acquired (mo., day, yr.)	<b>(d)</b> Date sold (mo., day, yr.)
<b>1 a</b> SEE ATTACHMENT			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>(e)</b> Gross sales price	<b>(f)</b> Depreciation allowed (or allowable)	<b>(g)</b> Cost or other basis plus expense of sale	<b>(h)</b> Gain or (loss) (e) plus (f) minus (g)
<b>a</b> 52,582,933		46,732,345	5,850,588
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			<b>(l)</b> Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col.(h))
<b>(i)</b> F.M.V. as of 12/31/69	<b>(j)</b> Adjusted basis as of 12/31/69	<b>(k)</b> Excess of col. (i) over col. (j), if any	
<b>a</b>			5,850,588
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

<b>2</b> Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	<b>2</b> 6,531,671
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	{ . . . . . }	<b>3</b> 171,481

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

Table with 11 rows for excise tax calculation. Includes fields for exempt foundations, tax under section 511, subtitle A tax, tax based on investment income, credits/payments, and tax due/overpayment.

Part VI-A Statements Regarding Activities

Table with 10 rows for statements regarding activities. Includes questions about political campaigns, political expenditures, foundation changes, and substantial contributors.

Part VI-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-13 regarding controlled entities, distributions, and public inspection requirements.

14 The books are in care of DEKKO FOUNDATION INC Telephone no. (260) 347-1278

Located at 401 E DIAMOND ST PO BOX 548 KENDALLVILLE IN ZIP+4 467550548

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year. 15

Table with 3 columns: Question, Yes, No. Row 16 regarding foreign country interest.

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

Main table for Part VI-B with 3 columns: Question, Yes, No. Rows 1a-4b regarding Form 4720 exceptions and requirements.

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

<b>5a</b>	During the year did the foundation pay or incur any amount to:		<b>Yes</b>	<b>No</b>
	<b>(1)</b> Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?. . . . .	<b>5a(1)</b>		<b>No</b>
	<b>(2)</b> Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?. . . . .	<b>5a(2)</b>		<b>No</b>
	<b>(3)</b> Provide a grant to an individual for travel, study, or other similar purposes?. . . . .	<b>5a(3)</b>		<b>No</b>
	<b>(4)</b> Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions. . . . .	<b>5a(4)</b>		<b>No</b>
	<b>(5)</b> Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?. . . . .	<b>5a(5)</b>		<b>No</b>
<b>b</b>	If any answer is "Yes" to 5a(1)–(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions. . . . .	<b>5b</b>		
<b>c</b>	Organizations relying on a current notice regarding disaster assistance check . . . . . <input type="checkbox"/>			
<b>d</b>	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?. . . . . If "Yes," attach the statement required by Regulations section 53.4945–5(d).	<b>5d</b>		
<b>6a</b>	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?. . . . .	<b>6a</b>		<b>No</b>
<b>b</b>	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?. . . . . If "Yes" to 6b, file Form 8870.	<b>6b</b>		<b>No</b>
<b>7a</b>	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<b>7a</b>		<b>No</b>
<b>b</b>	If "Yes", did the foundation receive any proceeds or have any net income attributable to the transaction?. . . . .	<b>7b</b>		
<b>8</b>	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?. . . . .	<b>8</b>		<b>No</b>

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ERICA DEKKO PO BOX 548 KENDALLVILLE, IN 46755	DIRECTOR & SECRETARY 2.0	0	0	0
C E DEKKO PO BOX 548 KENDALLVILLE, IN 46755	CHAIRMAN 1.0	0	0	0
PHIL SALSBERY PO BOX 548 KENDALLVILLE, IN 46755	VICE-CHAIRMAN 1.0	0	0	0
THOMAS LEEDY PO BOX 548 KENDALLVILLE, IN 46755	PRESIDENT 40.0	203,558	52,686	0

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JENNA OTT 0333 N 500 E ALBION, IN 46701	VP PROGRAMS 40.0	108,944	29,816	0
ROBIN MCCORMICK 3322 E BASELINE RD ALBION, IN 46701	CONTROLLER 40.0	100,350	37,026	0
KIMBERLY SCHROEDER 7817 E CREE LAKE DR N KENDALLVILLE, IN 46701	ENGAGEMENT DIRECTOR 40.0	90,125	30,123	0
GREG MATNEY 2531 SIMON ROAD HUNTERTOWN, IN 46748	PROJ & FACILITIES MG 40.0	92,342	22,013	0
BARRY ROCHFORD 2810 COVINGTON HOLLOW TRAIL FORT WAYNE, IN 46804	COMMUNICATIONS DIR. 40.0	75,286	24,760	0

**Total** number of other employees paid over \$50,000. . . . . **2**

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

**Part VII**

**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
AMI INVESTMENT MANAGEMENT INC 710 N KRUEGER ST KENDALLVILLE, IN 46755	INVESTMENT SERVICES	630,493
LINSICO PRIVATE LEDGER 9785 TOWNE CENTRE DR SAN DIEGO, CA 92121	INVESTMENT SERVICES	246,506
RISHA MCLELLAN 2806 SMITH RD FORT WAYNE, IN 46804	PROGRAM CONSULTANT	109,184
ELIZABETH HEIMANN 605 HAROLD ST GARRETT, IN 46738	PROGRAM CONSULTANT	91,857
LINDSAY FOSTER 1367 STATE RD 327 WATERLOO, IN 46793	PROGRAM CONSULTANT	77,100
<b>Total</b> number of others receiving over \$50,000 for professional services. . . . . ▶		<b>3</b>

**Part VIII-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
<b>1</b> BEFORE 5 - SEE ATTACHED	191,428
<b>2</b> BLOOM! - SEE ATTACHED	187,455
<b>3</b> LIFFT - SEE ATTACHED	111,818
<b>4</b> YOUTH PODS - SEE ATTACHED	38,211

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
<b>1</b> NONE	
<b>2</b> _____ _____	
All other program-related investments. See instructions.	
<b>3</b> _____ _____	

**Total.** Add lines 1 through 3 . . . . . ▶

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities. . . . .	<b>1a</b>	249,568,411
<b>b</b>	Average of monthly cash balances. . . . .	<b>1b</b>	6,764,270
<b>c</b>	Fair market value of all other assets (see instructions). . . . .	<b>1c</b>	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c). . . . .	<b>1d</b>	256,332,681
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets. . . . .	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d. . . . .	<b>3</b>	256,332,681
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions). . . . .	<b>4</b>	3,844,990
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. . . . .	<b>5</b>	252,487,691
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5. . . . .	<b>6</b>	12,624,385

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

<b>1</b>	Minimum investment return from Part IX, line 6. . . . .	<b>1</b>	12,624,385
<b>2a</b>	Tax on investment income for 2022 from Part V, line 5. . . . .	<b>2a</b>	154,334
<b>b</b>	Income tax for 2022. (This does not include the tax from Part V.). . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	154,334
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1. . . . .	<b>3</b>	12,470,051
<b>4</b>	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4. . . . .	<b>5</b>	12,470,051
<b>6</b>	Deduction from distributable amount (see instructions). . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1. . . . .	<b>7</b>	12,470,051

**Part XI Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26. . . . .	<b>1a</b>	12,556,336
<b>b</b>	Program-related investments—total from Part VIII-B. . . . .	<b>1b</b>	0
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes. . . . .	<b>2</b>	0
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required). . . . .	<b>3a</b>	0
<b>b</b>	Cash distribution test (attach the required schedule). . . . .	<b>3b</b>	0
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4. . . . .	<b>4</b>	12,556,336



**Part XII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
<b>1</b> Distributable amount for 2022 from Part X, line 7				12,470,051
<b>2</b> Undistributed income, if any, as of the end of 2022:				
<b>a</b> Enter amount for 2021 only. . . . .			2,156,736	
<b>b</b> Total for prior years: 2020, 2019, 2018				
<b>3</b> Excess distributions carryover, if any, to 2022:				
<b>a</b> From 2017. . . . .				
<b>b</b> From 2018. . . . .				
<b>c</b> From 2019. . . . .				
<b>d</b> From 2020. . . . .				
<b>e</b> From 2021. . . . .	0			
<b>f</b> <b>Total</b> of lines 3a through e. . . . .	0			
<b>4</b> Qualifying distributions for 2022 from Part XI, line 4: <b>▶</b> \$ <u>12,556,336</u>				
<b>a</b> Applied to 2021, but not more than line 2a			2,156,736	
<b>b</b> Applied to undistributed income of prior years (Election required—see instructions). . . . .				
<b>c</b> Treated as distributions out of corpus (Election required—see instructions). . . . .				
<b>d</b> Applied to 2022 distributable amount. . . . .				10,399,600
<b>e</b> Remaining amount distributed out of corpus	0			
<b>5</b> Excess distributions carryover applied to 2022. <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>	0			0
<b>6</b> <b>Enter the net total of each column as indicated below:</b>				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b. . . . .				
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed. . . . .				
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see instructions. . . . .				
<b>e</b> Undistributed income for 2021. Subtract line 4a from line 2a. Taxable amount—see instructions. . . . .				
<b>f</b> Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023. . . . .				2,070,451
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions). . . . .				
<b>8</b> Excess distributions carryover from 2017 not applied on line 5 or line 7 (see instructions). . . . .				
<b>9</b> <b>Excess distributions carryover to 2023.</b> Subtract lines 7 and 8 from line 6a. . . . .	0			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2018. . . . .				
<b>b</b> Excess from 2019. . . . .				
<b>c</b> Excess from 2020. . . . .				
<b>d</b> Excess from 2021. . . . .				
<b>e</b> Excess from 2022. . . . .	0			

**Part XIII Private Operating Foundations** (see instructions and Part VI-A, question 9)

**1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2022, enter the date of the ruling . . . . .

**b** Check box to indicate whether the organization is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

	Tax year				(e) Total
	(a) 2022	(b) 2021	(c) 2020	(d) 2019	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed . . . . .					
<b>b</b> 85% (0.85) of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XI, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test—enter:					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part IX, line 6 for each year listed . .					
<b>c</b> "Support" alternative test—enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . . .					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> Gross investment income					

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

**1 Information Regarding Foundation Managers:**  
**a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)  
 NONE

**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.  
 NONE

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

**a** The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:  
 DEKKO FOUNDATION INC  
 PO BOX 548  
 KENDALLVILLE, IN 46755  
 (260) 347-1278

**b** The form in which applications should be submitted and information and materials they should include:  
 PLEASE SEE ONLINE APPLICATION AT DEKKOFOUNDATION.ORG

**c** Any submission deadlines:  
 NONE

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:  
 SEE ATTACHED NOTE: SPECIFIC GEOGRAPHIC AREAS AND AREAS OF INTEREST

**Part XIV Supplementary Information** (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a</b> <i>Paid during the year</i>  SEE ATTACHED SCHEDULE  PO BOX 548 KENDALLVILLE, IN 46755			VARIOUS	10,687,267
<b>Total</b> . . . . . ► <b>3a</b>				
<b>b</b> <i>Approved for future payment</i>  SEE ATTACHED SCHEDULE PO BOX 548 KENDALLVILLE, IN 46755			VARIOUS	0
<b>Total</b> . . . . . ► <b>3b</b>				19,063,553



Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

Part XVI

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

Table with 3 columns: Question, Yes, No. Rows include 1a(1) Cash, 1a(2) Other assets, 1b(1) Sales of assets, 1b(2) Purchases of assets, 1b(3) Rental of facilities, 1b(4) Reimbursement arrangements, 1b(5) Loans or loan guarantees, 1b(6) Performance of services, and 1c Sharing of facilities.

a Transfers from the reporting foundation to a noncharitable exempt organization of:

- (1) Cash
(2) Other assets

b Other transactions:

- (1) Sales of assets to a noncharitable exempt organization
(2) Purchases of assets from a noncharitable exempt organization
(3) Rental of facilities, equipment, or other assets
(4) Reimbursement arrangements
(5) Loans or loan guarantees
(6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation.

Schedule table with 4 columns: (a) Line No., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

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

b If "Yes," complete the following schedule.

Schedule table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

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

Sign Here

\*\*\*\*\*

2023-01-15

\*\*\*\*\*

Signature of officer or trustee

Date

Title

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

Paid Preparer Use Only

Table for paid preparer information including name (Lauren R Denton), signature, date, check if self-employed, PTIN (P01571860), firm's name (FORVIS LLP), firm's address (111 E Wayne St Suite 600, Fort Wayne, IN 46802), and phone number ((260) 460-4000).

**TY 2022 Accounting Fees Schedule****Name:** DEKKO FOUNDATION INC**EIN:** 35-1528135

<b>Category</b>	<b>Amount</b>	<b>Net Investment Income</b>	<b>Adjusted Net Income</b>	<b>Disbursements for Charitable Purposes</b>
ACCOUNTING CONSULTATION	29,898			29,898
- FORVIS LLP				



**TY 2022 Other Assets Schedule****Name:** DEKKO FOUNDATION INC**EIN:** 35-1528135**Other Assets Schedule**

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
CONSTRUCTION IN PROGRESS	0	73,590	73,590



**TY 2022 Other Expenses Schedule****Name:** DEKKO FOUNDATION INC**EIN:** 35-1528135**Other Expenses Schedule**

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MISCELLANEOUS	21,009	185		20,824
LIBRARY EXPENSE	503			503
OFFICE SUPPLIES	2,693	135		2,558
INSURANCE EXPENSE	32,061	503		31,558
DUES & MEMBERSHIP	26,772			26,772
TRAINING	48,654			48,654
POSTAGE	2,517	126		2,391
INVESTMENT EXPENSE	121,217	121,217		

**TY 2022 Other Income Schedule****Name:** DEKKO FOUNDATION INC**EIN:** 35-1528135**Other Income Schedule**

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
UBIT TAXABLE INCOME	211,251		
RENT INCOME	10,000		

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**TY 2022 Other  
Notes/Loans Receivable  
Long Schedule**

**Name:** DEKKO FOUNDATION INC

**EIN:** 35-1528135

**Earnings And Profits Other Adjustment Statement**

Borrower's Name	Relationship to Insider	Original Amount of Loan	Balance Due	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Security Provided by Borrower	Purpose of Loan	Description of Lender Consideration	Consideration FMV
COMMUNITY LEARNING CENTER INC		10,000,000	2,750,000	2018-12			0 %				

**TY 2022 Other Professional Fees Schedule****Name:** DEKKO FOUNDATION INC**EIN:** 35-1528135

<b>Category</b>	<b>Amount</b>	<b>Net Investment Income</b>	<b>Adjusted Net Income</b>	<b>Disbursements for Charitable Purposes</b>
INVESTMENT FEES-SEE ATTACHMENT	950,142	950,142		
OTHER-SEE ATTACHMENT	467,949			467,949

**TY 2022 Taxes Schedule****Name:** DEKKO FOUNDATION INC**EIN:** 35-1528135**Taxes Schedule**

<b>Category</b>	<b>Amount</b>	<b>Net Investment Income</b>	<b>Adjusted Net Income</b>	<b>Disbursements for Charitable Purposes</b>
FEDERAL EXCISE AND UBI TAX	465,382			
FOREGIN TAXES	28,417			

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

OMB No. 1545-0047  
**2022**

Name of the organization  
DEKKO FOUNDATION INC

**Employer identification number**  
35-1528135

**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( ) (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 other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

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

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

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

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

Name of organization  
DEKKO FOUNDATION INC

Employer identification number  
35-1528135

**Part I**

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	LORENE SALSBERY CHARITABLE LEAD ANN 1210 LAKESIDE DR  KENDALLVILLE, IN 46755	\$ 319,903	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization  
DEKKO FOUNDATION INC

Employer identification number  
35-1528135

**Part II Noncash Property**

(a) No. from Part I	(b) Description of noncash property given <small>(see instructions). Use duplicate copies of Part II if additional space is needed.</small>	(c) FMV (or estimate) <small>(See instructions)</small>	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____



Name of organization  
DEKKO FOUNDATION INC

Employer identification number  
35-1528135

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

Future Grants 2023

Schedule		Part XIV item 3b Future Payments			
Name	Dekko Foundation, Inc				
Address	PO Box 548 Kendallville, IN 46755				
EIN	35-1528135				
Year	Sept 1, 2022 Thru August 31,2023				
Name	Address	Relat	Type	Amount	Description
Athens-Limestone Public Library Foundation	Athens, AL	None	Public Charity	15,500.00	Program
Baker Boys Club/DBA Baker Youth Club	Warsaw, IN	None	Public Charity	50,000.00	Operating
Central Noble Community School Corporation	Albion, IN	None	Government	4,500.00	Program
Central Noble Community School Corporation	Albion, IN	None	Government	77,244.00	Program
Chariton Community School District	Chariton, IA	None	Government	6,755.00	Program
City of Athens	Athens, AL	None	Government	250,000.00	Capital
City of Columbia City	Columbia City, IN	None	Government	100,000.00	Capital
City of Kendallville	Kendallville, IN	None	Government	75,000.00	Capacity
City of Kendallville	Kendallville, IN	None	Government	3,000.00	Program
Clarke County Conservation Board	Osceola, IA	None	Government	100,000.00	Capital
Cole Center Family YMCA	Kendallville, IN	None	Public Charity	60,000.00	Operating
Community Foundation of DeKalb County	Auburn, IN	None	Public Charity	250,000.00	Capital
Community Foundation of Noble County	Ligonier, IN	None	Public Charity	100,000.00	Capacity
Community Learning Center Inc	Kendallville, IN	None	Public Charity	750,000.00	Capital
DeKalb County Central United School District	Waterloo, IN	None	Government	50,000.00	Capital
Fort Wayne Zoological Society	Fort Wayne, IN	None	Public Charity	33,897.00	Program
Freedom Academy, Inc	Kendallville, IN	None	Public Charity	60,000.00	Operating
Graceland University	Lamoni, IA	None	Public Charity	204,302.00	Program
Indiana Alliance of YMCAs Incorporated	Indianapolis, IN	None	Public Charity	40,000.00	Program
Joe's Kids Inc.	Warsaw, IN	None	Public Charity	25,000.00	Operating
LaGrange County 4-H Club Association	LaGrange, IN	None	Government	20,000.00	Operating
LaGrange First Church of God	LaGrange, IN	None	Public Charity	12,000.00	Operating
Learn to Read Council of Athens & Limestone County, Inc.	Athens, AL	None	Public Charity	11,000.00	Program
Leon Chamber of Commerce	Leon, IA	None	Public Charity	75,000.00	Capital
Leon United Methodist Church	Leon, IA	None	Public Charity	4,500.00	Program
Life and Family Services, Inc.	Kendallville, IN	None	Public Charity	2,000.00	Program
Lifeline Youth & Family Services	Fort Wayne, IN	None	Public Charity	53,000.00	Capital
Limestone County Schools	Athens, AL	None	Government	100,000.00	Capital
Oak Farm School	Avilla, IN	None	Public Charity	2,325,000.00	Operating
Oak Farm School	Avilla, IN	None	Public Charity	3,750,000.00	Capital
Oak Farm School	Avilla, IN	None	Public Charity	7,816,355.00	Capital
Quest Educational Foundation Inc	Naples, FL	None	Public Charity	391,000.00	Capacity
Ringgold County Fair Association	Mount Ayr, IA	None	Government	100,000.00	Capital
Southern Iowa STEAM Academy	Chariton, IA	None	Public Charity	2,000.00	Operating
St. Malachy School	Creston, IA	None	Public Charity	50,000.00	Capital
Steuben County Community Foundation Inc	Angola, IN	None	Public Charity	3,500.00	Program
Stone's Trace Historical Society	Kimmel, IN	None	Public Charity	8,000.00	Program
The Center for Whitley County Youth, Inc	Columbia City, IN	None	Public Charity	250,000.00	Operating
Town of North Webster	North Webster, IN	None	Government	150,000.00	Operating
Trine University	Angola, IN	None	Public Charity	650,000.00	Capital
Wagon Wheel Center Theatre Inc	Warsaw, IN	None	Public Charity	20,000.00	Program
Wawasee Community Schools	Syracuse, IN	None	Government	15,000.00	Operating
YMCA of Muncie/Camp Crosley	Muncie, IN	None	Public Charity	1,000,000.00	Capital
<b>Total Future Grants</b>				<b>\$19,063,553.00</b>	