



# The Packard Motorcar Foundation

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Report Generated on: 03/08/2024

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# The Packard Motorcar Foundation




aka Packard Proving Grounds and Arsenal of Democracy



Shelby Township, MI



www.packardprovinggrounds.org



(586)739-4800



[View GuideStar Profile](#)



## MISSION

**Mission:**  
Preserve the legacy of the Packard Motor Car Company through the restoration and preservation of the Packard Proving Grounds and use this historic site educating future generations about Packard’s legendary achievements in automotive, aeronautical, and marine history.

**Vision:**  
The PMCF tells the story of the Packard Motor Car Company through its people, its products and its contributions to the significant events of the 20th century. We do this by preserving and restoring the Packard Proving Grounds, by curating a collection of its products, and by maintaining the historical archives of this American automotive icon.

## EIN

31-1502101

## RULING YEAR

1997

## IRS SUBSECTION

501(c)(3) Public Charity

## FOUNDING YEAR

1997

## MAIN ADDRESS

49965 Van Dyke Avenue  
Shelby Township, MI  
48317

## AFFILIATION TYPE

Independent Organization

## CONTACT

Mary Anne Demo  
(574) 612-1616  
maryanne@packardprovinggro  
unds.org

## PRESIDENT - TRUSTEE

Mark Smucker

## BOARD CHAIR

Mark Smucker

## SUBJECT AREA

Museums  
  
Science museums

## NTEE Code

Museum & Museum Activities  
(A50)  
  
Science & Technology Museum  
(A57)

PROGRAMS

1. Photo Digitization Program

Population(s) served:Adults

POPULATIONS SERVED

1. Adults

COMPLIANCE

- ☒ IRS Pub 78 Verified as of February 2024
- ☒ IRS BMF 509(a) (1) as of February 12, 2024
- ☒ A-133 Audit Required/Performed?
- ☒ Conflict of Interest Policy
- ☒ Written whistleblower policy

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

- ☒ Board Practices Reported?
- ☒ Diversity Data Reported?
- 12** Number of Independent Board Members

# Programs & Results

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## PROGRAMS

Source: Self-Reported by Organization,  
January 2024

### Photo Digitization Program

**Population(s) Served:**

General/Unspecified

Scan, at museum-quality standards, 40,000 images produced by the Packard Motor Car Company. These images are a combination of positives, negatives and transparencies of a sizes ranging from 3.5"X5" to 8"X 10" and larger.

# Financials

FISCAL YEAR START: 01/01  
FISCAL YEAR END: 12/31

## FINANCIALS QUICK VIEW

Surpluses in last 5 years	5
Negative Net Assets in past 5 years	0

## Financial Trends Analysis

### Business Model Indicators

Created in Partnership with



Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	\$194,786	\$309,859	\$835,300	\$462,103	\$281,828
As a % of expenses	66.7%	94.8%	251.9%	130.7%	59.4%
Unrestricted surplus (deficit) after depreciation	\$114,781	\$224,008	\$746,847	\$372,096	\$191,821
As a % of expenses	30.9%	54.3%	177.8%	83.9%	34.0%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$489,809	\$826,292	\$699,319	\$821,705	\$806,422
Total revenue, % change over prior year	-36.4%	68.7%	-15.4%	17.5%	-1.9%
Program services revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Membership dues	0.0%	0.0%	1.0%	0.1%	0.0%
Investment income	0.0%	0.0%	0.2%	0.1%	0.1%
Government grants	0.0%	0.0%	0.0%	5.9%	0.1%
All other grants and contributions	21.9%	52.4%	72.0%	34.4%	28.6%
Other revenue	78.0%	47.6%	26.8%	59.6%	71.2%
Expense Composition					
Total expenses before depreciation	\$291,940	\$326,779	\$331,619	\$353,572	\$474,219
Total expenses, % change over prior year	19.8%	11.9%	1.5%	6.6%	34.1%
Personnel	0.0%	0.0%	34.0%	35.2%	27.9%
Professional Fees	4.1%	6.1%	10.0%	8.0%	2.8%
Occupancy	0.0%	0.0%	0.0%	0.0%	0.0%
Interest	4.4%	3.1%	1.9%	0.5%	0.0%
Pass-Through	0.0%	0.0%	0.0%	0.0%	0.0%
All other expenses	91.4%	90.8%	54.0%	56.2%	69.2%

# Financial Trends Analysis, continued

## Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$371,945	\$412,630	\$420,072	\$443,579	\$564,226
One Month of Savings	\$24,328	\$27,232	\$27,635	\$29,464	\$39,518
Debt Principal Repayment	\$0	\$82,832	\$0	\$58,603	\$168,715
Fixed Asset Additions	\$226,094	\$178,664	\$0	\$0	\$0
Total Full Costs (estimated)	\$622,367	\$701,358	\$447,707	\$531,646	\$772,459

## Capital Structure Indicators

Liquidity					
Months of cash	0.4	5.3	16.7	16.4	15.0
Months of cash and investments	0.6	5.7	17.4	22.5	18.9
Months of estimated liquid unrestricted net assets	-56.9	-38.6	-6.2	7.5	7.8

Balance Sheet Composition					
Cash	\$10,589	\$143,800	\$462,445	\$482,261	\$593,193
Investments	\$4,714	\$11,070	\$17,799	\$180,092	\$155,020
Receivables	\$0	\$0	\$0	\$0	\$0
Gross land, buildings, and equipment (LBE)	\$4,535,301	\$4,713,965	\$4,741,948	\$4,751,661	\$4,779,062
Accumulated depreciation (% of LBE)	9.8%	11.3%	13.1%	15.0%	16.8%
Liabilities (as % of assets)	7.6%	6.3%	6.8%	3.3%	0.3%
Unrestricted net assets	\$2,704,088	\$2,974,149	\$3,720,996	\$4,093,092	\$4,284,913
Temporarily restricted net assets	\$46,053	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$1,067,000	N/A	N/A	N/A	N/A
Total restricted net assets	\$1,113,053	\$1,113,054	\$1,240,681	\$1,267,367	\$1,285,575
Total net assets	\$3,817,141	\$4,087,203	\$4,961,677	\$5,360,459	\$5,570,488

## Key Data Checks

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

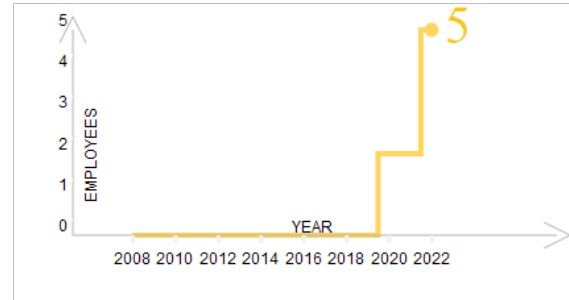
Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition.Please consult the 990s of any potentially related affiliates for additional information.

- ☒ [Formulas for key metrics](#)
- ☒ ['Key Revenue & Expense Data from Form 990'](#)
- ☒ ['Key Balance Sheet Data from Form 990'](#)

# Operations

## NUMBER OF EMPLOYEES

Source: IRS Form 990



Source: Self-Reported by Organization, January 2024

## BOARD CHAIR

Mark Smucker

Packard Motor Car Foundation

Term: 2019 - 2021

## BOARD MEMBERS

Brian Burke

Treasurer

Kelley Kuhn

Vice President

David Dolby

Secretary

## PRESIDENT - TRUSTEE

Dr. Mark Smucker

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Dr Mark Smucker	PRESIDENT	\$0	\$0	\$0
Brian Burke	TREASURER	\$0	\$0	\$0
David Dolby	SECRETARY	\$0	\$0	\$0
Bruce Blevins	TRUSTEE	\$0	\$0	\$0
John A James	TRUSTEE	\$0	\$0	\$0
Kelley Kuhn	TRUSTEE	\$0	\$0	\$0
Roger Luksik	TRUSTEE	\$0	\$0	\$0
Neal Porter	TRUSTEE	\$0	\$0	\$0
Bruce Webster	TRUSTEE	\$0	\$0	\$0
Thomas Tuls	TRUSTEE	\$0	\$0	\$0
Christopher Slater	TRUSTEE	\$0	\$0	\$0
Gregory Stachura	TRUSTEE	\$0	\$0	\$0



OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Dr Mark Smucker	PRESIDENT	\$0	\$0	\$0
Brian Burke	TREASURER	\$0	\$0	\$0
David Dolby	SECRETARY	\$0	\$0	\$0
Bruce Blevins	TRUSTEE	\$0	\$0	\$0
John A James	TRUSTEE	\$0	\$0	\$0
Kelley Kuhn	TRUSTEE	\$0	\$0	\$0
Roger Luksik	TRUSTEE	\$0	\$0	\$0
Neal Porter	TRUSTEE	\$0	\$0	\$0
Bruce Webster	TRUSTEE	\$0	\$0	\$0
Thomas Tuls	TRUSTEE	\$0	\$0	\$0
Christopher Slater	TRUSTEE	\$0	\$0	\$0
Gregory Stachura	TRUSTEE	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Charles Blackman	TRUSTEE	\$0	\$0	\$0
Brian Burke	TRUSTEE	\$0	\$0	\$0
John James	TRUSTEE	\$0	\$0	\$0
Bud Juneau	TRUSTEE	\$0	\$0	\$0
Roger Luksik	TRUSTEE	\$0	\$0	\$0
Neal Porter	TRUSTEE	\$0	\$0	\$0
Tom Tuls	TRUSTEE	\$0	\$0	\$0
Bruce Webster	TRUSTEE	\$0	\$0	\$0
Bruce Blevins	TREASURER	\$0	\$0	\$0
Dr Mark Smucker	PRESIDENT	\$0	\$0	\$0
Gregory Stachura	VICE-PRESIDE	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Charles Blackman	TRUSTEE	\$0	\$0	\$0
Brian Burke	TRUSTEE	\$0	\$0	\$0
Bud Juneau	TRUSTEE	\$0	\$0	\$0
Neal Porter	TRUSTEE	\$0	\$0	\$0
Gregory Stachura	TRUSTEE	\$0	\$0	\$0
Bruce Blevins	TREASURER	\$0	\$0	\$0
Roger Luksik	VICE-PRESIDE	\$0	\$0	\$0
John F MacArthur	SECRETARY	\$0	\$0	\$0
Dr Mark Smucker	PRESIDENT	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Bud Juneau	TRUSTEE	\$0	\$0	\$0
Charles Blackman	TRUSTEE	\$0	\$0	\$0
Richard Kughn	TRUSTEE	\$0	\$0	\$0
Neal Porter	TRUSTEE	\$0	\$0	\$0
Brian Burke	TRUSTEE	\$0	\$0	\$0
David Kane	TRUSTEE	\$0	\$0	\$0
Gregory Stachura	TRUSTEE	\$0	\$0	\$0
Donald Sommer	TRUSTEE	\$0	\$0	\$0
John F MacArthur	SECRETARY	\$0	\$0	\$0
Bruce Blevins	TREASURER	\$0	\$0	\$0
Mark Smucker	VICE-PRESIDE	\$0	\$0	\$0
Roger Luksik	PRESIDENT	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
UHY ADVISORS MI INC	381910111	27725 STANSBURY BLVD SUITE 210, FARMINGTON HILLS MI 48334	2483550280

Paid Preparers

FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
UHY ADVISORS MI INC	38-1910111	27725 STANSBURY BLVD SUITE 210, FARMINGTON HILLS MI 48334 USA	248-355-0280

Paid Preparers

FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
CARABELL LESLIE & CO	381998967	83 MACOMB PLACE, MT CLEMENS MI 48043	5864656285

BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations?

Not Applicable

CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year?

Not Applicable

ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year?

Yes

BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership?

Yes

BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years?

Not Applicable

Organizational Demographics

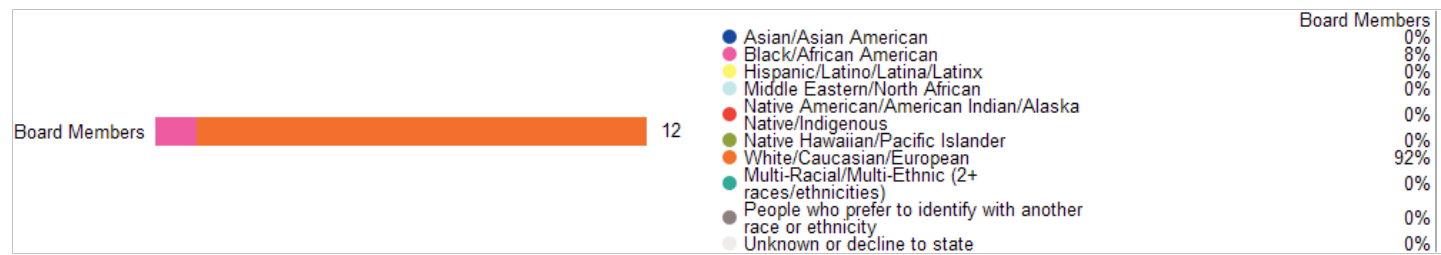
Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

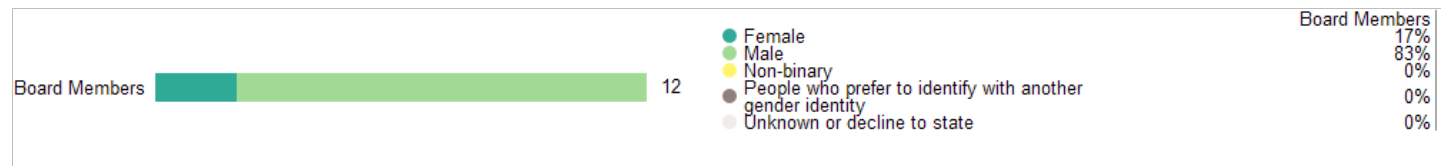
The organization's leader identifies as:

Race & Ethnicity	White/Caucasian/European
Gender Identity	Male, Not transgender
Sexual Orientation	Heterosexual or Straight
Disability Status	Person without a disability

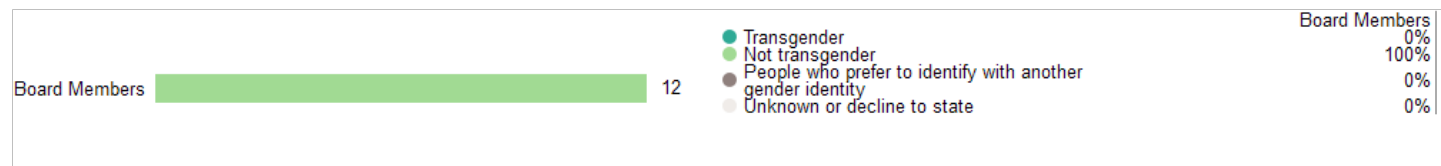
Race & Ethnicity



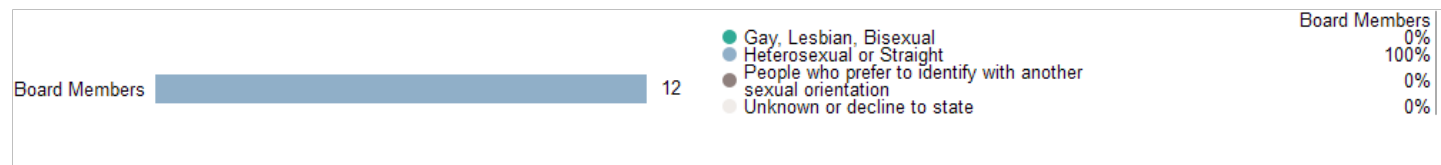
Gender Identity



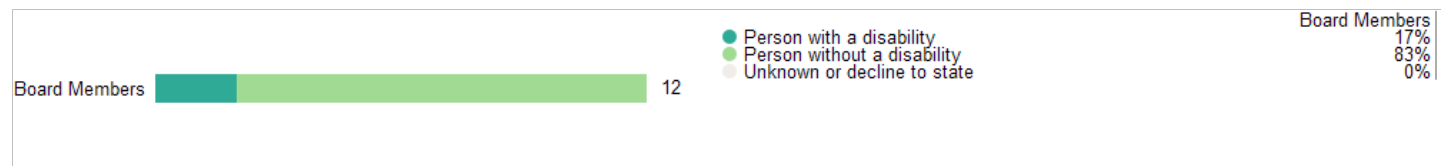
Transgender Identity



Sexual Orientation



Disability



# Appendix

Key Documents

IRS Forms 990	<a href="#">2022 990</a>
	<a href="#">2021 990</a>
	<a href="#">2020 990</a>
	<a href="#">2019 990</a>
	<a href="#">2018 990</a>
IRS Forms 990T	Not Available
Audited Financial Statements	<a href="#">2021 Audited Financial Statement</a>
	<a href="#">2020 Audited Financial Statement</a>
	<a href="#">2019 Audited Financial Statement</a>
Key Organization Documents	<a href="#">Letter of Determination</a>
	<a href="#">'Key Revenue &amp; Expense Data from Form 990'</a>
	<a href="#">'Key Balance Sheet Data from Form 990'</a>



The Packard Motorcar Foundation

Aka Packard Proving Grounds and Arsenal of Democracy

49965 Van Dyke Avenue

Shelby Township, MI 48317

✓ Foundation Status Code: PC\*

✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details			IRS Pub 78 verified
Organization name	Location	Most recent IRS Publication 78	
Packard Motorcar Foundation	Shelby Twp, MI	February 2024	
EIN	<a href="#">Deductibility status description</a>	Verified with most recent Internal Revenue Bulletin	
31-1502101	A public charity (50% deductibility limitation).	March 04, 2024	

IRS Business Master File Details			IRS BMF	509(a)(1)
Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status		
PACKARD MOTORCAR FOUNDATION	February 12 2024	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)		
EIN	IRS subsection	Ruling date		
31-1502101	This organization is a <u>501(c)(3) Public Charity</u>	05/1997		
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.				

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

\* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources	
-GuideStar acquires all IRS data directly from the Internal Revenue Service.	-The <a href="#">IRS Automatic Revocation of Exemption List</a> contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.
- <a href="#">IRS Publication 78 (Cumulative List of Organizations)</a> lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.	-The Foundation Status Code is a value derived by mapping the codes found on the <a href="#">990PF filing instructions</a> to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
-The <a href="#">IRS Internal Revenue Bulletin</a> (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.	-The Office of Foreign Assets Control (OFAC) <a href="#">Specially Designated Nationals (SDN) list</a> organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.
-The <a href="#">IRS Business Master File</a> lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.	