

Department of the Treasury  
Internal Revenue Service

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Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Open to Public Inspection

**A For the 2013 calendar year, or tax year beginning and ending**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> <b>BAY AREA COMMUNITY FOUNDATION</b> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1000 ADAMS ST.</b> City or town, state or province, country, and ZIP or foreign postal code <b>BAY CITY, MI 48708</b> <b>F Name and address of principal officer: EILEEN CURTIS</b> <b>1000 ADAMS, BAY CITY, MI 48708</b>	<b>D Employer identification number</b> <b>38-2418086</b> <b>E Telephone number</b> <b>989-893-4438</b> <b>G Gross receipts \$</b> <b>10,781,051.</b> <b>H(a) Is this a group return for subordinates?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <b>H(b) Are all subordinates included?</b> Yes <input type="checkbox"/> No <input type="checkbox"/> If "No," attach a list. (see instructions) <b>H(c) Group exemption number</b> ▶
<b>I Tax-exempt status:</b> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J Website:</b> ▶ <b>WWW.BAYFOUNDATION.ORG</b>		
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L Year of formation:</b> <b>1982</b> <b>M State of legal domicile:</b> <b>MI</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO FULFILL A WIDE ARRAY OF DONORS' CHARITABLE WISHES THROUGHOUT BAY AND ARENAC COUNTIES.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>15</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>15</b>
	<b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)	<b>5</b>	<b>9</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>150</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>
<b>Revenue</b>		<b>Prior Year</b>	<b>Current Year</b>
	<b>8</b> Contributions and grants (Part VIII, line 1h)	1,802,294.	1,491,828.
	<b>9</b> Program service revenue (Part VIII, line 2g)	0.	0.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,618,245.	1,545,334.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	58,872.	98,703.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,479,411.	3,135,865.
<b>Expenses</b>			
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,510,680.	1,806,018.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	422,475.	460,448.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>170,734.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	375,352.	386,168.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,308,507.	2,652,634.
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	1,170,904.	483,231.
<b>Net Assets or Fund Balances</b>		<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16)	31,394,810.	36,130,169.
	<b>21</b> Total liabilities (Part X, line 26)	1,579,379.	1,759,246.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	29,815,431.	34,370,923.

**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.

<b>Sign Here</b>	Signature of officer <b>EILEEN CURTIS, PRESIDENT &amp; CEO</b> Type or print name and title	Date  		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JEFFREY E. HERT, CPA</b>	Preparer's signature <b>JEFFREY E. HERT, CPA</b>	Date <b>08/08/14</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P00066715</b>
	Firm's name ▶ <b>REHMANN ROBSON LLC</b>	Firm's EIN ▶ <b>38-3635706</b>		
	Firm's address ▶ <b>5800 GRATIOT PO BOX 2025 SAGINAW, MI 48605-2025</b>	Phone no. <b>989-799-9580</b>		

May the IRS discuss this return with the preparer shown above? (see instructions)  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 MISSION OF BACF IS TO FULFILL A WIDE ARRAY OF DONORS' CHARITABLE WISHES THROUGHOUT BAY AND ARENAC COUNTIES (MICHIGAN) BY BUILDING PERMANENT ENDOWMENT FUNDS AND SERVING AS A LEADER FOR COMMUNITY IMPROVEMENT THROUGH EFFECTIVE GRANTMAKING AND COLLABORATION.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

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 \$ 1,367,299. including grants of \$ 1,193,948. ) (Revenue \$ ) GRANTS (287 DURING YEAR) IN THE AREAS OF ARTS & CULTURE, COMMUNITY DEVELOPMENT, EDUCATION, ENVIRONMENT, HEALTH, HUMAN SERVICES, RECREATION AND YOUTH.

4b (Code: ) (Expenses \$ 864,642. including grants of \$ 612,070. ) (Revenue \$ ) SCHOLARSHIPS - PROCESSED 391 SCHOLARSHIP FUNDS DURING THE CURRENT YEAR

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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

4e Total program service expenses 2,231,941.

**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> ?	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	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <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 Revenue Procedure 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 temporarily restricted endowments, permanent endowments, or 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>		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?		

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

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	X	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	X	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	X	
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	X	
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	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

Main form table with columns for question numbers (1a-14b), Yes/No checkboxes, and a grid for responses. Includes questions about Form 1096, Form W-2G, backup withholding, Form W-3, foreign accounts, prohibited tax shelter transactions, and charitable contributions.

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	15	
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent	15	
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **MI**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **SUZANN E. JENSEN, CPA - 989-893-4438**  
**1000 ADAMS STREET, SUITE 200, BAY CITY, MI 48708**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BILL BOWEN TRUSTEE	1.00	X						0.	0.	0.
(2) KAY BURKS TRUSTEE	1.00	X						0.	0.	0.
(3) BETH ELLIOT TRUSTEE	1.00	X						0.	0.	0.
(4) KAROLYN GOSLIN TRUSTEE	1.00	X						0.	0.	0.
(5) MICHAEL HANISKO CHAIR	5.00	X		X				0.	0.	0.
(6) DEBRA K. LUTZ TRUSTEE	1.00	X						0.	0.	0.
(7) RICHARD MILSTER TRUSTEE	1.00	X						0.	0.	0.
(8) WILLIAM MULDER VICE CHAIR	5.00	X		X				0.	0.	0.
(9) AMY RODRIGUEZ TREASURER	5.00	X		X				0.	0.	0.
(10) ANNE TRAHAN TRUSTEE	1.00	X						0.	0.	0.
(11) CATHERINE WASHABAUGH SECRETARY	5.00	X		X				0.	0.	0.
(12) JEFF YANTZ TRUSTEE	1.00	X						0.	0.	0.
(13) DOMINIC MONASTIERE TRUSTEE	1.00	X						0.	0.	0.
(14) GREG GROCHOLSKI TRUSTEE	1.00	X						0.	0.	0.
(15) DOUGLAS NEWCOMBE TRUSTEE	1.00	X						0.	0.	0.
(16) EILEEN CURTIS PRESIDENT & CEO	40.00			X				101,685.	0.	3,812.



**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	1,491,828.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		26,510.				
	<b>h Total.</b> Add lines 1a-1f		1,491,828.				
	<b>Program Service Revenue</b>	<b>2 a</b>	<b>Business Code</b>				
<b>b</b>							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b> All other program service revenue							
<b>g Total.</b> Add lines 2a-2f							
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		478,786.			478,786.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	(i) Real	50.				
		(ii) Personal	0.				
		<b>b</b> Less: rental expenses	50.				
		<b>c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss)		50.			50.	
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	8,711,734.				
		(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses	7,645,186.				
		<b>c</b> Gain or (loss)	1,066,548.				
	<b>d</b> Net gain or (loss)		1,066,548.			1,066,548.	
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>					
		<b>b</b> Less: direct expenses					
<b>c</b> Net income or (loss) from fundraising events							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>						
	<b>b</b> Less: direct expenses						
	<b>c</b> Net income or (loss) from gaming activities						
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>						
	<b>b</b> Less: cost of goods sold						
	<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> OTHER REVENUE	900099	98,653.			98,653.		
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d		98,653.					
<b>12 Total revenue.</b> See instructions.		3,135,865.	0.	0.	1,644,037.		

**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 governments and organizations in the United States. See Part IV, line 21	1,193,948.	1,193,948.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	612,070.	612,070.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	102,628.	46,059.	33,611.	22,958.
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	275,770.	137,494.	82,158.	56,118.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	50,373.	23,094.	16,208.	11,071.
10 Payroll taxes	31,677.	15,526.	9,596.	6,555.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	17,828.	8,001.	5,839.	3,988.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	63,128.	28,332.	20,674.	14,122.
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	24,982.	13,156.	7,027.	4,799.
14 Information technology	38,147.	17,120.	12,493.	8,534.
15 Royalties				
16 Occupancy	70,259.	39,621.	18,204.	12,434.
17 Travel	6,020.	3,300.	1,616.	1,104.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,804.	4,987.	2,862.	1,955.
20 Interest	222.	100.	73.	49.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	18,003.	8,080.	5,896.	4,027.
23 Insurance	6,112.	2,842.	1,943.	1,327.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>ASSET DEVELOPMENT</b>	83,866.	37,639.	27,466.	18,761.
b <b>COMMUNITY PROJECTS</b>	28,216.	28,216.		
c <b>OTHER EXPENSES</b>	17,291.	11,328.	3,543.	2,420.
d <b>BANK FEES</b>	2,290.	1,028.	750.	512.
e All other expenses				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	2,652,634.	2,231,941.	249,959.	170,734.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	27,559.	<b>1</b>	55,756.	
	<b>2</b> Savings and temporary cash investments .....	1,889,380.	<b>2</b>	1,914,071.	
	<b>3</b> Pledges and grants receivable, net .....	679,451.	<b>3</b>	450,912.	
	<b>4</b> Accounts receivable, net .....		<b>4</b>		
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>		
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>		
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>		
	<b>8</b> Inventories for sale or use .....		<b>8</b>		
	<b>9</b> Prepaid expenses and deferred charges .....	26,483.	<b>9</b>	22,460.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 160,045.			
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 74,797.	98,472.	<b>10c</b> 85,248.	
	<b>11</b> Investments - publicly traded securities .....	27,029,237.	<b>11</b>	31,848,984.	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	1,615,735.	<b>12</b>	1,720,089.	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>		
	<b>14</b> Intangible assets .....		<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11 .....	28,493.	<b>15</b>	32,649.	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	31,394,810.	<b>16</b>	36,130,169.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	89,948.	<b>17</b>	56,046.	
	<b>18</b> Grants payable .....	37,000.	<b>18</b>	8,000.	
	<b>19</b> Deferred revenue .....	1,000.	<b>19</b>	5,000.	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>		
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>		
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	1,451,431.	<b>25</b>	1,690,200.	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	1,579,379.	<b>26</b>	1,759,246.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets .....	25,964,717.	<b>27</b>	30,309,075.	
	<b>28</b> Temporarily restricted net assets .....	2,436,814.	<b>28</b>	2,647,948.	
	<b>29</b> Permanently restricted net assets .....	1,413,900.	<b>29</b>	1,413,900.	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>		
<b>33</b> Total net assets or fund balances .....	29,815,431.	<b>33</b>	34,370,923.		
<b>34</b> Total liabilities and net assets/fund balances .....	31,394,810.	<b>34</b>	36,130,169.		

**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	3,135,865.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,652,634.
3	Revenue less expenses. Subtract line 2 from line 1	3	483,231.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	29,815,431.
5	Net unrealized gains (losses) on investments	5	4,312,773.
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 in Schedule O)	9	-240,512.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	34,370,923.

**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 in 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			
2b	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			
2c	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 in 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 Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2013)



**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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	1,460,848.	1,043,002.	1,874,509.	1,802,294.	1,491,828.	7,672,481.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	1,460,848.	1,043,002.	1,874,509.	1,802,294.	1,491,828.	7,672,481.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						1,527,228.
<b>6 Public support.</b> Subtract line 5 from line 4.						6,145,253.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4 .....	1,460,848.	1,043,002.	1,874,509.	1,802,294.	1,491,828.	7,672,481.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	449,964.	402,738.	461,966.	584,664.	478,786.	2,378,118.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....	34,794.	71,681.	71,892.	58,872.	98,703.	335,942.
<b>11 Total support.</b> Add lines 7 through 10						10,386,541.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	59.17	%
<b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 .....	<b>15</b>	58.50	%
<b>16a 33 1/3% support test - 2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five 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**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2013.** 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 - 2012.** 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** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

Lined area for supplemental information with a large diagonal 'COPY' watermark.

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No. 1545-0047

**2013**

Open to Public Inspection

Name of the organization **BAY AREA COMMUNITY FOUNDATION** Employer identification number **38-2418086**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....	24	169
2 Aggregate contributions to (during year) .....	360,907.	521,544.
3 Aggregate grants from (during year) .....	612,562.	636,832.
4 Aggregate value at end of year .....	2,630,123.	19,093,494.
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" to 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 (e.g., recreation or education)  Preservation of an 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 1
b Total acreage restricted by conservation easements .....	2b 20.72
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, 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 ▶ 1

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, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

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

Yes  No

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

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

a Revenues included in Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

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

(check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

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

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

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

	Amount
c Beginning balance	<b>1c</b>
d Additions during the year	<b>1d</b>
e Distributions during the year	<b>1e</b>
f Ending balance	<b>1f</b>

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	28,539,140.	25,823,105.	26,714,946.	24,324,702.	19,303,808.
b Contributions	1,024,999.	1,026,345.	1,166,344.	448,905.	573,985.
c Net investment earnings, gains, and losses	5,565,244.	3,479,813.	-439,338.	3,479,397.	5,469,441.
d Grants or scholarships	1,255,000.	1,133,904.	1,139,802.	941,714.	1,168,962.
e Other expenditures for facilities and programs					
f Administrative expenses	669,096.	656,219.	479,045.	596,344.	336,452.
g End of year balance	33,205,287.	28,539,140.	25,823,105.	26,714,946.	23,841,820.

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

- a Board designated or quasi-endowment **▶ 90.06 %**
- b Permanent endowment **▶ 3.42 %**
- c Temporarily restricted endowment **▶ 6.52 %**

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

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

	Yes	No
(i) unrelated organizations		<b>X</b>
(ii) related organizations		<b>X</b>

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		160,045.	74,797.	85,248.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				<b>85,248.</b>

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to 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) CAPITAL LEASE PAYABLE	479.
(3) OBLIGATIONS FOR AGENCY ENDOWMENTS	1,689,721.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,690,200.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	7,170,629.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	4,105,549.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	4,105,549.
3	Subtract line 2e from line 1	3	3,065,080.
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	
b	Other (Describe in Part XIII.)	4b	70,785.
c	Add lines 4a and 4b	4c	70,785.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,135,865.

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

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

1	Total expenses and losses per audited financial statements	1	2,607,466.
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	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	2,607,466.
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	
b	Other (Describe in Part XIII.)	4b	45,168.
c	Add lines 4a and 4b	4c	45,168.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,652,634.

**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:**

**EXPLANATION: THE ENDOWMENT FUND INCOME IS USED IN THE MANNER DIRECTED BY THE DONORS WHEN THE FUND WAS ESTABLISHED. FUNDS ARE ESTABLISHED TO SUPPORT SCHOLARSHIPS, PROVIDE INCOME TO A DESIGNATED AGENCY, SUPPORT A FIELD OF INTEREST, OR FOR UNRESTRICTED REASONS.**

**PART X, LINE 2:**

**EXPLANATION: ACCOUNTING STANDARDS CODIFICATION ("ASC") TOPIC 740, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, SEEKS TO REDUCE THE SIGNIFICANT DIVERSITY IN PRACTICE ASSOCIATED WITH FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT IN ACCOUNTING FOR INCOME TAXES AND PRESCRIBES THE RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR DISCLOSURES OF TAX**

**Part XIII** Supplemental Information (continued)

POSITIONS PREVIOUSLY TAKEN OR EXPECTED TO BE TAKEN ON AN INCOME TAX RETURN. THE FOUNDATION ANALYZES ITS FILING POSITIONS IN THE TAX JURISDICTIONS WHERE IT IS REQUIRED TO FILE INCOME TAX RETURNS, AS WELL AS ALL OPEN TAX YEARS IN THESE JURISDICTIONS. THE FOUNDATION HAS ALSO ELECTED TO RETAIN ITS EXISTING ACCOUNTING POLICY WITH RESPECT TO THE TREATMENT OF INTEREST AND PENALTIES ATTRIBUTABLE TO INCOME TAXES, AND CONTINUES TO REFLECT ANY CHARGES FOR SUCH, TO THE EXTENT THEY ARISE, AS A COMPONENT OF ITS GENERAL AND ADMINISTRATIVE EXPENSES. THE CONTINUED APPLICATION OF ASC TOPIC 740 HAS NO SIGNIFICANT IMPACT ON THE FOUNDATION'S CONSOLIDATED FINANCIAL STATEMENTS.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FAS 136 ADJUSTMENT	70,785.
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PART XII, LINE 4B - OTHER ADJUSTMENTS:

FAS 136 ADJUSTMENT	45,168.
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**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" to Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

**BAY AREA COMMUNITY FOUNDATION**

**Employer identification number**

**38-2418086**

**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 Governments and Organizations in the United States.** Complete if the organization answered "Yes" to 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.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
BAY AREA WOMEN'S CENTER P.O. BOX 1458 BAY CITY, MI 48706	38-2118004	501 (C) (3)	16,825.	0.			DESIGNATED FUND DISTRIBUTION, HOLIDAY GIVING PROGRAM, BATTERER'S INTERVENTION
BAYSAIL 107 5TH STREET BAY CITY, MI 48708	38-3378118	501 (C) (3)	5,356.	0.			DESIGNATED FUND DISBURSEMENTS
BOYS & GIRLS CLUBS OF GREAT LAKES BAY REGION - 300 W. LAFAYETTE - BAY CITY, MI 48708	38-2277056	501 (C) (3)	6,916.	0.			DESIGNATED FUND DISBURSEMENTS
DELTA COLLEGE FOUNDATION 1961 DELTA ROAD UNIVERSITY CENTER, MI 48710	38-2274366	501 (C) (3)	22,000.	0.			DELTA COLLEGE HEALTH PROFESSIONS BUILDING RENOVATION PROJECT, STUDENT ASSISTANCE
DISABILITY SERVICES RESOURCE CENTER 1820 N. TRUMBULL DRIVE BAY CITY, MI 48708	38-1677220	501 (C) (3)	5,748.	0.			DESIGNATED FUND DISBURSEMENT
BAY COUNTY CHILD & SENIOR CITIZEN CENTER - 1001 MARSAC ST. - BAY CITY, MI 48708	38-2324957	501 (C) (3)	20,000.	0.			DEMENTIA TRAINING PROJECT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ **23.**
- 3** Enter total number of other organizations listed in the line 1 table ▶ **0.**

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

Schedule I (Form 990) (2013)

**SEE PART IV FOR COLUMN (H) DESCRIPTIONS**

**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SAGINAW BASIN LAND CONSERVANCY PO BOX 222 BAY CITY, MI 48707-0222	38-3362048	501 (C) (3)	25,638.	0.			DESIGNATED FUND DISBURSEMENTS
STATE THEATRE OF BAY CITY/ BAY COUNTY - 913 WASHINGTON AVE. - BAY CITY, MI 48708	38-3562110	501 (C) (3)	24,055.	0.			DESIGNATED FUNDS, PHASE 2 OF SOUND & LIGHTING UPGRADES, COLLABATIVE MARKETING EFFORT, HOLIDAY
STUDIO 23 901 N. WATER BAY CITY, MI 48708	38-1704855	501 (C) (3)	58,790.	0.			DESIGNATED FUND DISBURSEMENTS
THE CONSERVATION FUND PO BOX 734 BAY CITY, MI 48707	52-1388917	501 (C) (3)	434,385.	0.			DESIGNATED FUND DISBURSEMENTS
UNITED WAY OF BAY COUNTY 909 WASHINGTON AVE. BAY CITY, MI 48708	38-1360524	501 (C) (3)	5,242.	0.			DESIGNATED FUND DISBURSEMENTS
WESTMINISTER PRESBYTERIAN CHURCH 103 E. MIDLAND ST. BAY CITY, MI 48706	38-1381137	501 (C) (3)	8,576.	0.			DESIGNATED FUND DISBURSEMENT
YWCA GREAT LAKES BAY REGION 723 WASHINGTON AVE. BAY CITY, MI 48708	38-1367099	501 (C) (3)	20,500.	0.			DESIGNATED FUNDS, GETTING AHEAD WORKSHOP, CAMP MEADOWS AND GREENER PASTURES, ECONOMIC
FISH TALES INC. 2177 E. ERIKSON ROAD PINCONNING, MI 48650	38-2954588	501 (C) (3)	12,843.	0.			ACCESSIBLE PLAYGROUND, PURCHASE NEW STOVE
MUSCULAR DYSTROPHY ASSOCIATION 1605 CONCENTRIC BLVD. STE. 3 SAGINAW, MI 48604	13-1665552	501 (C) (3)	9,816.	0.			SUMMER CAMP PROJECT

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SAGINAW VALLEY STATE UNIVERSITY FOUNDATION - 7400 BAY ROAD - UNIVERSITY CENTER, MI 48710	38-6085447	501 (C) (3)	5,000.	0.			SVSU SCHOLARSHIP PROGRAM
ARC OF BAY COUNTY 709 COLUMBUS AVENUE BAY CITY, MI 48708	38-1532542	501 (C) (3)	11,000.	0.			PROJECT LIFE SAVER
BAY CITY DOWNTOWN MANAGEMENT BOARD AND DEVELOPMENT AUTHORITY - 901 SAGINAW STREET - BAY CITY, MI 48708	38-2765844	GOVERNMENT	5,675.	0.			DOWNTOWN BAY CITY BIKE RACKS
CENTRAL MICHIGAN UNIVERSITY 524 EAST BELLOWS STREET MOUNT PLEASANT, MI 48859	38-6004447	GOVERNMENT	20,000.	0.			CENTRAL MICHIGAN UNIVERSITY COLLEGE OF MEDICINE
CROSSPOINT CHAPEL 3111 BARNARD ROAD SAGINAW, MI 48603	38-6150296	501 (C) (3)	10,000.	0.			BAY AREA ROYAL FAMIY KIDS CAMP
ESSEXVILLE-HAMPTON PUBLIC SCHOOLS 303 PINE STREET ESSEXVILLE, MI 48732-1598	38-6000516	GOVERNMENT	8,000.	0.			T1-NSPIRE FOR COMMON CORE ALGEBRA
MID MICHIGAN COMMUNITY ACTION AGENCY, INC. - P.O. BOX 768 - FARWELL, MI 48622	38-2056236	501 (C) (3)	5,000.	0.			WATER/SEWER SHUT-OFF ASSISTANCE
SAGINAW BAY COMMUNITY SAILING ASSOCIATION - P.O. BOX 2122 - BAY CITY, MI 48707	38-3246877	501 (C) (3)	53,021.	0.			DESIGNATED FUNDS

**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to 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 non-cash assistance
SCHOLARSHIPS	391	556,025.	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: BAY AREA WOMEN'S CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: DESIGNATED FUND DISTRIBUTION,

HOLIDAY GIVING PROGRAM, BATTERER'S INTERVENTION PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT: STATE THEATRE OF BAY CITY/ BAY COUNTY

(H) PURPOSE OF GRANT OR ASSISTANCE: DESIGNATED FUNDS, PHASE 2 OF SOUND &

LIGHTING UPGRADES, COLLABATIVE MARKETING EFFORT, HOLIDAY MOVIE FIELD

TRIPS

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: YWCA GREAT LAKES BAY REGION

(H) PURPOSE OF GRANT OR ASSISTANCE: DESIGNATED FUNDS, GETTING AHEAD

WORKSHOP, CAMP MEADOWS AND GREENER PASTURES, ECONOMIC EMPOWERMENT PROGRAM

FORM 990, SCHEDULE I

EXPLANATION: EVALUATION OF GRANTS: THE FOUNDATION REQUIRES ALL GRANTEES TO SUBMIT AN EVALUATION AT SIX MONTHS AND ONE YEAR REGARDING THE RESULTS OF EACH PROJECT OR PROGRAM DETAILING FINANCIAL INFORMATION, IMPACT OF PROJECT, LESSONS LEARNED AND RECOMMENDATIONS FOR THE FUTURE. THE FOUNDATION USES THIS GRANT EVALUATION AS AS JOINT MANAGEMENT TOOL TO OBTAIN FEEDBACK TO IMPROVE PROGRAMS AND STIMULATE PROPER PLANNING. WE REALIZE THAT SOME GRANTS MAY NOT ACHIEVE ALL OF THEIR INITIAL OBJECTIVES AND ENCOURAGE GRANTEES TO BE CANDID ABOUT THEIR EXPERIENCES. FOUNDATION STAFF AND/OR COMMITTEE MEMBERS MAY ALSO VISIT THE SITE OF THE PROGRAM OR PROJECT AS PART OF THE EVALUATION.

SCHOLARSHIPS: ALL SCHOLARSHIP CHECKS ARE WRITTEN DIRECTLY TO THE EDUCATIONAL INSTITUTION TO ENSURE THE FUNDS ARE USED FOR EDUCATIONAL PURPOSES. A LETTER IS SENT TO THE EDUCATIONAL INSTITUTION STATING THE FUNDS CAN ONLY BE USED FOR TUITION, FEES & BOOKS, AND THAT ALL UNUSED FUNDS MUST BE RETURNED TO THE FOUNDATION.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2013**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Name of the organization **BAY AREA COMMUNITY FOUNDATION** Employer identification number **38-2418086**

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	4	26,510.	FMV
10	Securities - Closely held stock .....				
11	Securities - Partnership, LLC, or trust interests .....				
12	Securities - Miscellaneous .....				
13	Qualified conservation contribution - Historic structures .....				
14	Qualified conservation contribution - Other .....				
15	Real estate - Residential .....				
16	Real estate - Commercial .....				
17	Real estate - Other .....				
18	Collectibles .....				
19	Food inventory .....				
20	Drugs and medical supplies .....				
21	Taxidermy .....				
22	Historical artifacts .....				
23	Scientific specimens .....				
24	Archeological artifacts .....				
25	Other ▶ ( _____ )				
26	Other ▶ ( _____ )				
27	Other ▶ ( _____ )				
28	Other ▶ ( _____ )				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not 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 non-standard 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 did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) (2013)

**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:

EXPLANATION: CHEMICAL BANK AND WELLS FARGO RECEIVED AND SOLD THE CONTRIBUTED SECURITIES.

COPY

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

BAY AREA COMMUNITY FOUNDATION

Employer identification number

38-2418086

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE FORM 990 IS REVIEWED BY THE GOVERNANCE COMMITTEE, AS  
AUTHORIZED BY THE BOARD OF TRUSTEES, AT A MEETING IN ADVANCE OF FILING.  
BOARD TRUSTEES ARE PROVIDED A COMPLETE COPY OF THE FORM 990 BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: ORGANIZATION CONSISTENTLY MONITORS THE CONFLICT OF INTEREST  
POLICY TO SEE THAT IT IS ADHERED TO. THE BOARD MEMBERS ARE PROVIDED A COPY  
OF THE CONFLICT OF INTEREST POLICY AND ARE ASKED TO SIGN A DOCUMENT STATING  
THEY RECEIVED AND HAVE READ THE POLICY ON AN ANNUAL BASIS. THEY ARE ALSO  
REQUIRED TO LIST CONFLICTS OR DUALITY OF INTEREST. THESE FORMS ARE  
REVIEWED AND BOARD MEMBERS ARE ASKED TO DECLARE THEIR CONFLICT/DUALITY WHEN  
VOTES ARE TAKEN.

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

EXPLANATION: THE EXECUTIVE COMMITTEE ACTS AS THE GOVERNING BODY RESPONSIBLE  
FOR DETERMINING THE PRESIDENT'S & CEO'S ANNUAL COMPENSATION. THE EXECUTIVE  
COMMITTEE IS COMPRISED OF THE OFFICERS OF THE ORGANIZATION. THE CHAIR OF  
THE BOARD OF TRUSTEES IS RESPONSIBLE FOR COORDINATING THE ACTIONS OF THE  
EXECUTIVE COMMITTEE. THE CHAIR OF THE BOARD OF TRUSTEES GATHERS COMPARABLE  
COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE  
POSITIONS AT SIMILAR ORGANIZATIONS. THIS INFORMATION IS PROVIDED BY STATE  
AND NATIONAL AFFILIATED ORGANIZATIONS. THE CHAIR OF THE BOARD OF TRUSTEES  
SOLICITS AN ANNUAL ASSESSMENT FORM ON THE PRESIDENT & CEO FROM ALL BOARD  
TRUSTEES. THE EXECUTIVE COMMITTEE REVIEWS THE RESULTS OF THE ANNUAL  
ASSESSMENT WITH THE PRESIDENT & CEO AND THEN DOCUMENTS ITS COMPENSATION

Name of the organization <b>BAY AREA COMMUNITY FOUNDATION</b>	Employer identification number <b>38-2418086</b>
--	---

DECISION.

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

EXPLANATION: FINANCIAL STATEMENTS AND FORM 990 ARE POSTED ON BACF WEBSITE.

OTHER GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST AT BACF'S OFFICES.

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

FAS 136 ADJUSTMENT	-240,512.
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**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. ▶ See separate instructions.

▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

**BAY AREA COMMUNITY FOUNDATION**

Employer identification number

**38-2418086**

**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
GREAT LAKES CENTER FOUNDATION - 38-3106351 1000 ADAMS ST, SUITE 200 BAY CITY, MI 48708	ACQUISITION & DEVELOPMENT OF REAL ESTATE	MICHIGAN	501(C)(3)	11A-TYPE 1	BAY AREA COMMUNITY FOUNDATION		X
THE LESLIE L SQUIRES FOUNDATION - 38-2757029 300 RIVER PLACE DETROIT, MI 48207	PROVIDE ASSISTANCE TO BAY AREA INDIVIDUALS & FAMILIES	MICHIGAN	501(C)(3)	11A-TYPE 1	BAY AREA COMMUNITY FOUNDATION		X

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

Schedule R (Form 990) 2013



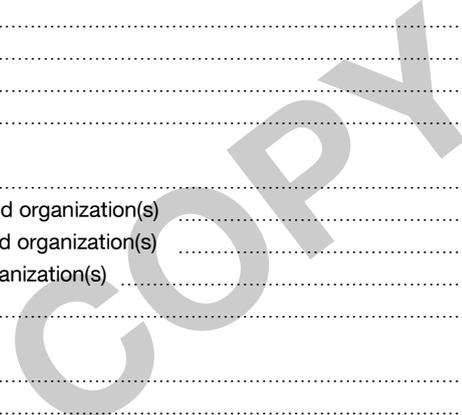
**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**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?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity .....
- b** Gift, grant, or capital contribution to related organization(s) .....
- c** Gift, grant, or capital contribution from related organization(s) .....
- d** Loans or loan guarantees to or for related organization(s) .....
- e** Loans or loan guarantees by related organization(s) .....
  
- f** Dividends from related organization(s) .....
- g** Sale of assets to related organization(s) .....
- h** Purchase of assets from related organization(s) .....
- i** Exchange of assets with related organization(s) .....
- j** Lease of facilities, equipment, or other assets to related organization(s) .....
  
- k** Lease of facilities, equipment, or other assets from related organization(s) .....
- l** Performance of services or membership or fundraising solicitations for related organization(s) .....
- m** Performance of services or membership or fundraising solicitations by related organization(s) .....
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....
- o** Sharing of paid employees with related organization(s) .....
  
- p** Reimbursement paid to related organization(s) for expenses .....
- q** Reimbursement paid by related organization(s) for expenses .....
  
- r** Other transfer of cash or property to related organization(s) .....
- s** Other transfer of cash or property from related organization(s) .....

	Yes	No
<b>1a</b>		X
<b>1b</b>		X
<b>1c</b>	X	
<b>1d</b>		X
<b>1e</b>		X
<b>1f</b>		X
<b>1g</b>		X
<b>1h</b>		X
<b>1i</b>		X
<b>1j</b>		X
<b>1k</b>	X	
<b>1l</b>		X
<b>1m</b>		X
<b>1n</b>	X	
<b>1o</b>	X	
<b>1p</b>		X
<b>1q</b>	X	
<b>1r</b>		X
<b>1s</b>		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
<b>(1)</b> LESLIE L SQUIRES FOUNDATION	C	11,380.	CASH
<b>(2)</b>			
<b>(3)</b>			
<b>(4)</b>			
<b>(5)</b>			
<b>(6)</b>			



