

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

<b>A</b> For the <b>2021</b> calendar year, or tax year beginning and ending																									
<b>B</b> Check if applicable:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>C</b> Name of organization</td> <td><b>D</b> Employer identification number</td> </tr> <tr> <td>Address change Name change Initial return Final return/terminated Amended return Application pending</td> <td><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, SUITE 200</b> City or town, state or province, country, and ZIP or foreign postal code <b>BAY CITY, MI 48708</b></td> </tr> <tr> <td></td> <td><b>38-2418086</b></td> </tr> <tr> <td></td> <td><b>E</b> Telephone number <b>989-893-4438</b></td> </tr> <tr> <td></td> <td><b>G</b> Gross receipts \$ <b>8,711,993.</b></td> </tr> <tr> <td></td> <td><b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td></td> <td><b>H(b)</b> Are all subordinates included? Yes No</td> </tr> <tr> <td></td> <td>If "No," attach a list. See instructions</td> </tr> <tr> <td></td> <td><b>H(c)</b> Group exemption number ▶</td> </tr> <tr> <td><b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) ◀ (insert no.) 4947(a)(1) or 527</td> <td></td> </tr> <tr> <td><b>J</b> Website: ▶ <b>WWW.BAYFOUNDATION.ORG</b></td> <td></td> </tr> <tr> <td><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶</td> <td><b>L</b> Year of formation: <b>1982</b> <b>M</b> State of legal domicile: <b>MI</b></td> </tr> </table>	<b>C</b> Name of organization	<b>D</b> Employer identification number	Address change Name change Initial return Final return/terminated Amended return Application pending	<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, SUITE 200</b> City or town, state or province, country, and ZIP or foreign postal code <b>BAY CITY, MI 48708</b>		<b>38-2418086</b>		<b>E</b> Telephone number <b>989-893-4438</b>		<b>G</b> Gross receipts \$ <b>8,711,993.</b>		<b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No		<b>H(b)</b> Are all subordinates included? Yes No		If "No," attach a list. See instructions		<b>H(c)</b> Group exemption number ▶	<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) ◀ (insert no.) 4947(a)(1) or 527		<b>J</b> Website: ▶ <b>WWW.BAYFOUNDATION.ORG</b>		<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶	<b>L</b> Year of formation: <b>1982</b> <b>M</b> State of legal domicile: <b>MI</b>
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<b>Part II Signature Block</b>																					
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>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">▶ Signature of officer</td> <td style="width: 30%;">Date</td> </tr> <tr> <td>▶ <b>DIANE M. FONG, PRESIDENT &amp; CEO</b></td> <td></td> </tr> <tr> <td>Type or print name and title</td> <td></td> </tr> </table>	▶ Signature of officer	Date	▶ <b>DIANE M. FONG, PRESIDENT &amp; CEO</b>		Type or print name and title															
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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 \$ 1,726,142. including grants of \$ 1,428,661. ) (Revenue \$ ) THE FOUNDATION PROVIDES GRANTS TO 501(C)(3) NONPROFIT ORGANIZATIONS, MUNICIPALITIES, AND EDUCATIONAL INSTITUTIONS. IN 2021, 260 GRANTS WERE AWARDED IN THE AREAS OF ARTS & CULTURE, COMMUNITY DEVELOPMENT, EDUCATION, ENVIRONMENT, HEALTH & HUMAN SERVICES, RECREATION AND YOUTH ACTIVITIES

4b (Code: ) (Expenses \$ 596,351. including grants of \$ 425,202. ) (Revenue \$ ) DURING THE YEAR THE FOUNDATION AWARDED 377 SCHOLARSHIPS TO 292 RECIPIENTS TO FURTHER THEIR EDUCATION AND TRAINING.

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

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

4e Total program service expenses 2,322,493.

**Part IV Checklist of Required Schedules**

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, bond issues, and transactions.

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, and various organizational requirements.



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

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

**Section A. Governing Body and Management**

		Yes	No
<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 on Schedule O.		
	1a	20	
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	1b	20	
<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, 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>b</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>a</b>	The governing body?	X	
<b>b</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 on 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>b</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?	X	
<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>b</b>	Describe on 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>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on 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>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on 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>b</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 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **SUZANN E. JENSEN, CPA - 989-893-4438**  
**1000 ADAMS STREET, STE 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 the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DIANE FONG PRESIDENT & CEO	48.00			X				105,285.	0.	10,972.
(2) ELLEN CHARLEBOIS CHAIR	5.00	X		X				0.	0.	0.
(3) KAREN TIGHE VICE CHAIR	1.00	X		X				0.	0.	0.
(4) GREG GROCHOLSKI TREASURER	5.00	X		X				0.	0.	0.
(5) ANDREAS TEICH SECRETARY	1.00	X		X				0.	0.	0.
(6) ANDY DWAN TRUSTEE	1.00	X						0.	0.	0.
(7) BARB ENGELHARDT-CARTER TRUSTEE	1.00	X						0.	0.	0.
(8) BILL A. THOMPSON TRUSTEE	1.00	X						0.	0.	0.
(9) DANIELLE KRUPP TRUSTEE	1.00	X						0.	0.	0.
(10) DAVID KLIPPERT TRUSTEE	1.00	X						0.	0.	0.
(11) DIANE M. MORLEY TRUSTEE	1.00	X						0.	0.	0.
(12) DOUGLAS NEWCOMBE TRUSTEE	1.00	X						0.	0.	0.
(13) GUY MOULTHROP TRUSTEE	1.00	X						0.	0.	0.
(14) JENNIFER WILLIAMS TRUSTEE	1.00	X						0.	0.	0.
(15) JEREMY WALRAVEN TRUSTEE	1.00	X						0.	0.	0.
(16) LAURA EBEL TRUSTEE	1.00	X						0.	0.	0.
(17) LINDSAY STEVENS EGGERS TRUSTEE	1.00	X						0.	0.	0.

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MATT SCHMIDT TRUSTEE	1.00	X						0.	0.	0.
(19) MAX HOLMAN TRUSTEE	1.00	X						0.	0.	0.
(20) RICK LEARMAN TRUSTEE	1.00	X						0.	0.	0.
(21) TRISH BURNS TRUSTEE	1.00	X						0.	0.	0.
<b>1b Subtotal</b> .....								105,285.	0.	10,972.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								105,285.	0.	10,972.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> .....		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	<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>	2,043,825.		
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 125,455.		
	<b>h</b>	<b>Total.</b> Add lines 1a-1f		2,043,825.		
Program Service Revenue	<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</b>	<b>Total.</b> Add lines 2a-2f				
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts)		3,035,727.		3035727.
	<b>4</b>	Income from investment of tax-exempt bond proceeds				
	<b>5</b>	Royalties				
	<b>6 a</b>	Gross rents	(i) Real	11,740.		
			(ii) Personal			
	<b>6 b</b>	Less: rental expenses		4,506.		
	<b>6 c</b>	Rental income or (loss)		7,234.		
	<b>d</b>	Net rental income or (loss)		7,234.		7,234.
	<b>7 a</b>	Gross amount from sales of assets other than inventory	(i) Securities	3,552,218.		
			(ii) Other			
	<b>7 b</b>	Less: cost or other basis and sales expenses		2,668,348.		
	<b>7 c</b>	Gain or (loss)		883,870.		
<b>d</b>	Net gain or (loss)		883,870.		883,870.	
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		21,274.			
<b>8 b</b>	Less: direct expenses		11,439.			
<b>c</b>	Net income or (loss) from fundraising events		9,835.		9,835.	
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19					
<b>9 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>10 b</b>	Less: cost of goods sold					
<b>c</b>	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	<b>11 a</b>	OTHER REVENUE	900099	47,209.		47,209.
	<b>b</b>					
	<b>c</b>					
	<b>d</b>	All other revenue				
	<b>e</b>	<b>Total.</b> Add lines 11a-11d		47,209.		
<b>12</b>	<b>Total revenue.</b> See instructions		6,027,700.	0.	0.	3983875.

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,428,661.	1,428,661.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	425,202.	425,202.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	105,285.	49,379.	47,252.	8,654.
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	329,886.	154,717.	148,053.	27,116.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13,029.	6,111.	5,847.	1,071.
9 Other employee benefits	51,227.	24,025.	22,991.	4,211.
10 Payroll taxes	32,545.	15,264.	14,606.	2,675.
11 Fees for services (nonemployees):				
a Management				
b Legal	1,500.	704.	673.	123.
c Accounting	23,474.	11,009.	10,535.	1,930.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	77,427.		77,427.	
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	24,246.	11,155.	11,136.	1,955.
14 Information technology	42,016.	19,706.	18,857.	3,453.
15 Royalties				
16 Occupancy	97,687.	3,206.	93,919.	562.
17 Travel	1,692.	794.	759.	139.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	10,863.	5,095.	4,875.	893.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	55,632.	1,310.	54,092.	230.
23 Insurance	16,389.	4,112.	11,555.	722.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>COMMUNITY PROJECTS</b>	142,726.	142,726.		
b <b>ASSET DEVELOPMENT</b>	31,358.	16,205.	11,512.	3,641.
c <b>CONSERVATORY EXPENSES</b>	13,025.		13,025.	
d <b>OTHER EXPENSES</b>	3,621.	1,698.	1,625.	298.
e All other expenses	3,016.	1,414.	1,355.	247.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>2,930,507.</b>	<b>2,322,493.</b>	<b>550,094.</b>	<b>57,920.</b>
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 <input type="checkbox"/> 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 .....	59,707.	<b>1</b>	163,684.
	<b>2</b> Savings and temporary cash investments .....	4,230,610.	<b>2</b>	5,032,132.
	<b>3</b> Pledges and grants receivable, net .....	85,582.	<b>3</b>	34,913.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<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 .....	28,923.	<b>9</b>	31,029.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,648,756.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 347,376.	<b>10c</b>	1,301,380.
	<b>11</b> Investments - publicly traded securities .....	45,623,113.	<b>11</b>	51,192,527.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	279,900.	<b>12</b>	279,900.
	<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 .....	36,327.	<b>15</b>	35,719.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	51,694,114.	<b>16</b>	58,071,284.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	67,510.	<b>17</b>	67,810.
	<b>18</b> Grants payable .....	125,000.	<b>18</b>	135,000.
	<b>19</b> Deferred revenue .....	10,925.	<b>19</b>	18,380.
	<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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<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 .....	2,398,822.	<b>25</b>	2,652,781.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	2,602,257.	<b>26</b>	2,873,971.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	44,983,045.	<b>27</b>	50,729,893.
	<b>28</b> Net assets with donor restrictions .....	4,108,812.	<b>28</b>	4,467,420.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	49,091,857.	<b>32</b>	55,197,313.
<b>33</b> Total liabilities and net assets/fund balances .....	51,694,114.	<b>33</b>	58,071,284.	

**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	6,027,700.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,930,507.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,097,193.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	49,091,857.
5	Net unrealized gains (losses) on investments	5	3,262,223.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-253,960.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	55,197,313.

**Part XII Financial Statements and Reporting**

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2021)





**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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	1368383.	4901561.	1180462.	1539264.	2043825.	11033495.
<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 .....	1368383.	4901561.	1180462.	1539264.	2043825.	11033495.
<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) .....						1352026.
<b>6 Public support.</b> Subtract line 5 from line 4.						9681469.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 .....	1368383.	4901561.	1180462.	1539264.	2043825.	11033495.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	489,879.	623,523.	1491169.	1709043.	3047467.	7361081.
<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 VI.) .....	68,464.	43,764.	79,788.	39,014.	68,483.	299,513.
<b>11 Total support.</b> Add lines 7 through 10						18694089.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 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 2021 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	51.79 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	<b>15</b>	56.55 %
<b>16a 33 1/3% support test - 2021.</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 - 2020.</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 - 2021.</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 VI 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 - 2020.</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 VI 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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2021. 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 - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally Integrated Supporting Organizations**

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

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

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

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

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

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



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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

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" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	22	45
2 Aggregate value of contributions to (during year)	306,940.	190,596.
3 Aggregate value of grants from (during year)	180,585.	152,583.
4 Aggregate value at end of year	2,759,635.	3,926,618.
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	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	No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	1
b Total acreage restricted by conservation easements	20.72
c Number of conservation easements on a certified historic structure included in (a)	0
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	0

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ 0

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, handling of violations, and enforcing conservation easements during the year ▶ 10

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ 0.

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" on Form 990, Part IV, line 8.

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

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

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

**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 make 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 program
  - 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" on 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             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on 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	45,759,801.	40,082,506.	34,477,072.	37,061,178.	33,293,332.
b Contributions	1,794,561.	1,124,284.	830,032.	2,193,061.	879,087.
c Net investment earnings, gains, and losses	6,752,875.	6,628,885.	7,138,476.	-2,563,589.	5,022,159.
d Grants or scholarships	1,425,893.	1,318,086.	1,611,141.	1,430,128.	1,368,120.
e Other expenditures for facilities and programs					
f Administrative expenses	742,940.	757,788.	751,933.	783,450.	765,280.
g End of year balance	52,138,404.	45,759,801.	40,082,506.	34,477,072.	37,061,178.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  92.0800 %
  - b Permanent endowment  4.2600 %
  - c Term endowment  3.6600 %
- The percentages on 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   |     | X  |
| (ii) Related organizations  |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b  |    |
- 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" on 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		296,992.		296,992.
b Buildings		433,612.	62,328.	371,284.
c Leasehold improvements		739,250.	117,453.	621,797.
d Equipment		178,902.	167,595.	11,307.
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)  1,301,380.

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<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" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<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" on 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" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OBLIGATIONS FOR AGENCY ENDOWMENT'S	2,652,781.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	2,652,781.

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



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

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

1	Total revenue, gains, and other support per audited financial statements		1	8,866,966.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	3,262,223.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	15,947.	
e	Add lines 2a through 2d	2e		3,278,170.
3	Subtract line 2e from line 1	3		5,588,796.
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	438,904.	
c	Add lines 4a and 4b	4c		438,904.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		6,027,700.

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

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

1	Total expenses and losses per audited financial statements		1	2,761,547.
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	15,987.	
e	Add lines 2a through 2d	2e		15,987.
3	Subtract line 2e from line 1	3		2,745,560.
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	184,947.	
c	Add lines 4a and 4b	4c		184,947.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		2,930,507.

**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 II, LINE 9:**

DURING 2003, THE FOUNDATION WAS NOTIFIED IT WAS THE BENEFICIARY OF THE ROBERT CARRIER ESTATE, WHICH INCLUDED PROPERTY LOCATED AT 10 CARRIER LANE. THEREFORE, THE FOUNDATION RECORDED \$190,900 BASED ON INITIAL ESTIMATES OF THE PROPERTY VALUE. DURING 2005, THE PROPERTY WAS LEGALLY TRANSFERRED TO THE FOUNDATION, AND WAS VALUED AT \$279,900 AT THE TIME OF TRANSFER. THIS PROPERTY MAY NOT BE SOLD OR DEVELOPED BY THE FOUNDATION BUT RATHER MAINTAINED IN ITS NATURAL STATE AND FOREVER PRESERVED AS A NATURE CONSERVANCY.

**PART V, LINE 4:**

THE ENDOWMENT FUND INCOME IS USED IN THE MANNER DIRECTED BY THE DONORS

**Part XIII** Supplemental Information (continued)

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:

THE FOUNDATION HAS EVALUATED ITS INCOME TAX FILING POSITIONS FOR YEARS 2018 THROUGH 2021, THE YEARS WHICH REMAIN SUBJECT TO EXAMINATION AS OF DECEMBER 31, 2021. THE FOUNDATION CONCLUDED THAT THERE ARE NO SIGNIFICANT UNCERTAIN TAX POSITIONS REQUIRING RECOGNITION OR DISCLOSURE IN THESE CONSOLIDATED FINANCIAL STATEMENTS. THE FOUNDATION DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECOGNIZED TAX BENEFITS ("UTB") (E.G. TAX DEDUCTIONS, EXCLUSIONS, OR CREDITS CLAIMED OR EXPECTED TO BE CLAIMED) TO SIGNIFICANTLY CHANGE IN THE NEXT TWELVE MONTHS. THE FOUNDATION DOES NOT HAVE ANY AMOUNTS ACCRUED FOR INTEREST AND PENALTIES RELATED TO UTBS AT DECEMBER 31, 2021 OR 2020, AND IS NOT AWARE OF ANY CLAIMS FOR SUCH AMOUNTS BY FEDERAL OR STATE INCOME TAX AUTHORITIES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

GLCF	2.
AUCTION EXPENSES	11,439.
RENTAL EXPENSE	4,506.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	15,947.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FAS 136 ADJUSTMENT	438,904.
--------------------	----------

PART XII, LINE 2D - OTHER ADJUSTMENTS:

GLCF	42.
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**Part XIII** Supplemental Information (continued)

AUCTION EXPENSES 11,439.

RENTAL EXPENSE 4,506.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 15,987.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

FAS 136 ADJUSTMENT 184,947.

**SCHEDULE G**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

**BAY AREA COMMUNITY FOUNDATION**

Employer identification number

**38-2418086**

**Part I**

**Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a**  Mail solicitations
- b**  Internet and email solicitations
- c**  Phone solicitations
- d**  In-person solicitations
- e**  Solicitation of non-government grants
- f**  Solicitation of government grants
- g**  Special fundraising events

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  **Yes**  **No**

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			

**Total** .....

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		FUNDRAISING (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	21,274.		21,274.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	21,274.		21,274.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	11,439.		11,439.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			11,439.
	11	Net income summary. Subtract line 10 from line 3, column (d)			9,835.

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_

- 11** Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activity conducted in:
- |                                      |            |         |
|--------------------------------------|------------|---------|
| <b>a</b> The organization's facility | <b>13a</b> | _____ % |
| <b>b</b> An outside facility         | <b>13b</b> | _____ % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_
- c** If "Yes," enter name and address of the third party:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

**16** Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- Director/officer       Employee       Independent contractor

**17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_

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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" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
AU GRES-SIMS-WHITNEY FIRE & RESCUE AUTHORITY - PO BOX 848 - AU GRES, MI 48703	38-2188573	GOVERNMENT	11,928.	0.			AGSF AIR CYLINDERS
BANGOR TOWNSHIP SCHOOL DISTRICT 3359 E MIDLAND RD BAY CITY, MI 48706	38-6000491	GOVERNMENT	6,290.	0.			DOW COMMUNITYGIVES VOLUNTEER PROJECTS, BOOK VENDING MACHINE
BAY AREA SOCCER ASSOCIATION 1600 CENTER AVE BAY CITY, MI 48708	38-3221257	501(C)3	53,500.	0.			MAPLEWOOD PARK: RESURFACING OF BASKETBALL COURTS, MINI PITCH
BAY AREA WOMEN'S CENTER PO BOX 1458 BAY CITY, MI 48706	38-2118004	501(C)3	32,120.	0.			LANDSCAPING AND SURVIVOR FLOWER/HERB GARDENSHELTER UPDATE PROJECT, 2021 FUND DISBURSEMENT
BAY CITY DEPARTMENT OF PUBLIC SAFETY - 501 THIRD ST - BAY CITY, MI 48708	38-6004659	GOVERNMENT	8,675.	0.			BAY CITY PUBLIC SAFETY QUICK RESPONSE TEAM
BAY CITY DOWNTOWN MANAGEMENT BOARD AND DEVELOPMENT AUTHORITY - 901 SAGINAW ST - BAY CITY, MI 48708	38-2765844	GOVERNMENT	125,000.	0.			DOWNTOWN BAY CITY FACADE IMPROVEMENT PROGRAM, DOWNTOWN FIREPLACE PROJECT

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **48.**

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

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

Schedule I (Form 990) 2021

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BAY CITY PLAYERS 1214 COLUMBUS AVE BAY CITY, MI 48708	38-6072565	501(C)3	20,253.	0.			2021 FUND DISBURSEMENTS, ROOF REPLACEMENT, SOUND AND GRAPHIC DESIGN TECHNOLOGY
BAY CITY PUBLIC SCHOOLS 2300 E MIDLAND RD BAY CITY, MI 48706	38-6000558	GOVERNMENT	11,000.	0.			2021 FUND DISBURSEMENT, SPECIAL EDUCATION CLASS: DOG TREAT BUSINESS SUPPLIES, DOW
BAY CITY ROWING CLUB PO BOX 615 BAY CITY, MI 48706	30-0009320	501(C)3	9,098.	0.			2021 FUND DISTRIBUTION
BAY CITY WESTERN HIGH SCHOOL 500 W MIDLAND RD AUBURN, MI 48611	38-6000558	GOVERNMENT	18,140.	0.			HSC CARES GRANT FOR INDUSTRIAL ARTS SAW MILL, CAREER & COLLEGE CENTER
BAY COMMUNITY TENNIS ASSOCIATION PO BOX 607 BAY CITY, MI 48708	47-4662969	501(C)3	6,230.	0.			GIVE LOCAL BAY 21 DISBURSEMENT
BAY COUNTY CHILD & SENIOR CITIZEN CENTER - 1001 MARSAC ST - BAY CITY, MI 48708	38-2324957	501(C)3	20,070.	0.			DEMENTIA TRAINING PROJECT
BAY COUNTY FAIR AND YOUTH EXPO 800 LIVINGSTON ST BAY CITY, MI 48708	38-2470700	501(C)3	8,800.	0.			BCFYE DIGITAL SIGN
BAY COUNTY HISTORICAL SOCIETY 321 WASHINGTON BAY CITY, MI 48708	38-1456041	501(C)3	11,974.	0.			2021 FUND DISBURSEMENT, EXHIBIT: ROCK & ROLL LEGENDS HALL OF FAME
BAY COUNTY LIBRARY SYSTEM 500 CENTER AVE BAY CITY, MI 48708	38-2401417	501(C)3	12,000.	0.			LENA START PROGRAM

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BAY VALLEY CHRISTIAN CHURCH 2535 E WILDER RD BAY CITY, MI 48706	38-3003291	501(C)3	5,500.	0.			BAY VALLEY KIDS
BAY VETERANS FOUNDATION PO BOX 1513 BAY CITY, MI 48707	47-4708019	501(C)3	14,500.	0.			2021 DOW GREAT LAKES BAY INVITATIONAL AWARD, BAY VETERANS FOUNDATION BUILDING IMPROVEMENTS
BAYSAIL 107 5TH ST BAY CITY, MI 48708	38-3378118	501(C)3	44,411.	0.			2021 DESIGNATED FUND DISBURSEMENT, 2021 DOW GREAT LAKES BAY INVITATIONAL AWARD,
BIG BROTHERS/BIG SISTERS OF THE GREAT LAKES BAY REGION - 2200 N SAGINAW RD - MIDLAND, MI 48640	38-1438660	501(C)3	6,000.	0.			BBBS MENTOR RECRUITMENT & AWARENESS CAMPAIGN
BOYS & GIRLS CLUBS OF GREAT LAKES BAY REG - 300 W LAFAYETTE - BAY CITY, MI 48708	38-1648580	501(C)3	44,112.	0.			2021 DOW GREAT LAKES BAY INVITATIONAL AWARD, 2021 FUND DISTRIBUTION, PASSPORT TO MANHOOD,
CAN COUNCIL GREAT LAKES BAY REGION BAY CO - 1311 N MICHIGAN AVE - SAGINAW, MI 48602	38-2520774	501(C)3	27,251.	0.			DIAPER DISTRIBUTION, CASA PROGRAM SUPPORT
CITY OF AU GRES PO BOX 121, 124 W HURON RD AU GRES, MI 48703	38-6008392	GOVERNMENT	13,200.	0.			AU GRES COMMUNITY LIBRARY IMPROVEMENTS, ADA BATHROOMS & PARKING RENOVATIONS AT PAVILION
CITY OF AUBURN 113 E ELM ST AUBURN, MI 48611	38-6004520	GOVERNMENT	13,810.	0.			BALL FIELD FENCE REPLACEMENT, ADA GRILLS & DISK GOLF BASKETS, ADA COMPLIANCE EXPENSION
CITY OF BAY CITY C/O: ROBERTA SPENCER MANAGER'S OFFICE, RM 309 301 WASHINGTON AVE - BAY CITY,	38-3300958	GOVERNMENT	7,550.	0.			NATE DOAN PARK IMPROVEMENTS, YOUTH LEADERSHIP ACADEMY

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CITY OF PINCONNING DOWNTOWN DEVELOPMENT AUTHORITY - PO BOX 628 - PINCONNING, MI 48650	38-6004584	GOVERNMENT	13,000.	0.			BALL FIELDS LIGHTING UPGRADE AND IMPROVEMENTS
DISABILITY SERVICES RESOURCE CENTER - 1320 N TRUMBULL DR - BAY CITY, MI 48708	38-1677220	501(C)3	20,819.	0.			2021 DOW GREAT LAKES BAY INVITATIONAL AWARD, 2021 FUND DISTRIBUTION, CAMPS FOR YOUTH WITH
DOW BAY AREA FAMILY YMCA 225 WASHINGTON AVE BAY CITY, MI 48708	38-1358415	501(C)3	112,100.	0.			2021 DOW GREAT LAKES BAY INVITATIONAL AWARD, STRONG KIDS PROGRAM, YMCA MISSION: FORWARD, UPTOWN
FISH TALES INC. 2177 E ERICKSON RD PINCONNING, MI 48650	38-2954588	501(C)3	16,800.	0.			2021 DOW GREAT LAKES BAY INVITATIONAL AWARD, OUTDOOR COMMONS PROJECT, CAMP SCHOLARSHIPS AND
FRIENDS OF BAY CITY STATE PARK 3582 STATE PARK DR BAY CITY, MI 48706	38-3252548	501(C)3	46,363.	0.			2021 FUND DISBURSEMENTS, ANDERSON TRAIL UPDATES
FRIENDS OF THE ARENAC HERITAGE ROUTE AUTHORITY - 107 N MAIN ST - STANDISH, MI 48658	81-4895747	501(C)3	6,264.	0.			STANDISH DEPOT CHRISTMAS LED LIGHTS, DEPOT FURNACE REPLACEMENT
GOOD SAMARITAN RESCUE MISSION OF BAY CITY - PO BOX 613 - BAY CITY, MI 48707	38-1368362	501(C)3	110,722.	0.			SAMARITAN APARTMENTS, SAMARITAN LOFTS FOR TRANSITIONAL HOUSING, BAY CITY HOUSING AND
HUMANE SOCIETY OF BAY COUNTY 1607 MARQUETTE AVE BAY CITY, MI 48706	38-2556864	501(C)3	29,646.	0.			2021 FUND DISBURSEMENTS, GIVE LOCAL BAY 2021 DISBURSMENTS
HURON PINES 501 NORWAY ST GAYLORD, MI 49735	38-2502172	501(C)3	62,500.	0.			LAKE HURON FOREVER: CLASSROOM TO COMMUNITY, WEST BRANCH TITTABAWASSEE RIVER DAM REMOVAL, LAKE

Schedule I (Form 990)

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MARSHALL M. FREDERICKS SCULPTURE MUSEUM - 7400 BAY RD - UNIVERSITY CENTER, MI 48710	38-6085447	501(C)3	7,845.	0.			COMMUNITY READ: GREAT LAKES BAY REGION
NORTHWEST LITTLE LEAGUE, INC. 601 MARQUETTE ST BAY CITY, MI 48706	38-6078822	501(C)3	12,490.	0.			DUGOUT AND CONCESSION STAND IMPROVEMENTS
RIVER JORDAN, INC. 3442 KIESEL RD BAY CITY, MI 48706	82-3467744	501(C)3	6,675.	0.			DONATION STORAGE EXPANSION AND PROGRAM SUPPORT
SAGINAW BASIN LAND CONSERVANCY 706 S EUCLID AVE BAY CITY, MI 48706	38-3362048	501(C)3	42,968.	0.			2021 DOW GREAT LAKES BAY INVITATIONAL AWARD, 2021 FUND DISTRIBUTIONS, GIVE LOCAL BAY DISBURSEMENT,
SAGINAW BAY COMMUNITY SAILING ASSOCIATION - PO BOX 2122 - BAY CITY, MI 48707	38-3246877	501(C)3	6,000.	0.			UPGRADE AND REPLACETRAINING BOAT SAIL SETS
SAGINAW COMMUNITY FOUNDATION 1 TUSCOLA ST, STE 100B SAGINAW, MI 48607	38-2474297	501(C)3	16,000.	0.			BRIDGE THE GAP POLICE ACADEMY SCHOLARSHIPS
SAGINAW VALLEY STATE UNIVERSITY 7400 BAY RD UNIVERSITY CENTER, MI 48710	38-1798800	GOVERNMENT	9,249.	0.			REGIONAL FOR HENRY MARSH INSTITUTE MONITORING INVASIVE SPECIES
SAGINAW VALLEY STATE UNIVERSITY FOUNDATION - 7400 BAY RD - UNIVERSITY CENTER, MI 48710	38-6085447	501(C)3	5,500.	0.			OSTHELDER SCHOLARSHIP FUND
STATE THEATRE OF BAY CITY/BAY COUNTY - 913 WASHINGTON AVE - BAY CITY, MI 48708	38-3562110	501(C)3	33,925.	0.			2021 FUND DISBURSEMENTS, GIVE LOCAL BAY 2021 DISBURSEMENT

Schedule I (Form 990)



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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
STUDIO 23 901 N WATER BAY CITY, MI 48708	38-1704855	501(C)3	77,628.	0.			2021 FUND DISTRIBUTION, GIVE LOCAL BAY 2021 DISTRIBUTION, ARTIST IN RESIDENCE PROGRAM
THE CONSERVATION FUND PO BOX 734 BAY CITY, MI 48707	52-1388917	501(C)3	9,500.	0.			2021 DOW GREAT LAKES BAY INVITATIONAL AWARD
THE LEGACY CENTER FOR STUDENT SUCCESS - 3200 JAMES SAVAGE RD, STE 5 - MIDLAND, MI 48642	80-0109585	501(C)3	15,000.	0.			SURVEY/ANALYSIS OF CHILDCARE IN BAY COUNTY
UNITED WAY OF BAY COUNTY 909 WASHINGTON AVE BAY CITY, MI 48708	38-1360524	501(C)3	12,751.	0.			2021 FUND DISBURSEMENTS, GIVE LOCAL BAY 2021 DISBURSEMENT, VOLUNTEER INCOME TAX ASSISTANCE
WESTMINSTER PRESBYTERIAN CHURCH 103 E MIDLAND ST BAY CITY, MI 48706	38-1381137	501(C)3	9,122.	0.			2021 FUND DISBURSEMENT
YWCA GREAT LAKES BAY REGION 909 WASHINGTON AVE, STE 7 BAY CITY, MI 48708	38-1367099	501(C)3	9,740.	0.			2021 DOW GREAT LAKES BAY INVITATIONAL AWARD, GIVE LOCAL BAY 2021 DISBURSEMENT, GETTING

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS	292	425,202.	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: ARENAC COUNTY HISTORICAL SOCIETY

(H) PURPOSE OF GRANT OR ASSISTANCE: 2021 FUND DISBURSEMENTS, REPLACEMENT OF COURTHOUSE FIRE ESCAPE, MUSEUM ANIMAL AND PEST CONTROL PROJECT

NAME OF ORGANIZATION OR GOVERNMENT: BAY CITY PUBLIC SCHOOLS

(H) PURPOSE OF GRANT OR ASSISTANCE: 2021 FUND DISBURSEMENT, SPECIAL EDUCATION CLASS: DOG TREAT BUSINESS SUPPLIES, DOW COMMUNITYGIVES VOLUNTEER PROJECTS, SEL DOODLE BOOKS

**Part IV** Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: BAYSAIL

(H) PURPOSE OF GRANT OR ASSISTANCE: 2021 DESIGNATED FUND DISBURSEMENT,  
2021 DOW GREAT LAKES BAY INVITATIONAL AWARD, SCIENCE UNDER SAIL PROGRAM,  
CAPACITY BUILDING CONSULTING SERVICES

NAME OF ORGANIZATION OR GOVERNMENT:

BOYS & GIRLS CLUBS OF GREAT LAKES BAY REG

(H) PURPOSE OF GRANT OR ASSISTANCE: 2021 DOW GREAT LAKES BAY  
INVITATIONAL AWARD, 2021 FUND DISTRIBUTION, PASSPORT TO MANHOOD,  
COMPUTERS FOR PINCONNING UNIT, BGC INTERNET PROJECT, AFTER-SCHOOL  
PROGRAMS

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF AUBURN

(H) PURPOSE OF GRANT OR ASSISTANCE: BALL FIELD FENCE REPLACEMENT, ADA  
GRILLS & DISK GOLF BASKETS, ADA COMPLIANCE EXPENSION PROJECT, FESTIVAL OF  
LIGHTS FAMILY HOLIDAY PORJECT

NAME OF ORGANIZATION OR GOVERNMENT: DISABILITY SERVICES RESOURCE CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: 2021 DOW GREAT LAKES BAY  
INVITATIONAL AWARD, 2021 FUND DISTRIBUTION, CAMPS FOR YOUTH WITH  
DISABILITIES, ACCESSIBLE LENDING LIBRARY FOR YOUTH

NAME OF ORGANIZATION OR GOVERNMENT: DOW BAY AREA FAMILY YMCA

(H) PURPOSE OF GRANT OR ASSISTANCE: 2021 DOW GREAT LAKES BAY  
INVITATIONAL AWARD, STRONG KIDS PROGRAM, YMCA MISSION: FORWARD, UPTOWN  
PARK SITE FINISHES, HOMEWORK ENRICHMENT LIFESKILLS PROGRAM (HELP)

**Part IV** Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: FISH TALES INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: 2021 DOW GREAT LAKES BAY

INVITATIONAL AWARD, OUTDOOR COMMONS PROJECT, CAMP SCHOLARSHIPS AND PROGRAMMING SUPPLIES

NAME OF ORGANIZATION OR GOVERNMENT:

GOOD SAMARITAN RESCUE MISSION OF BAY CITY

(H) PURPOSE OF GRANT OR ASSISTANCE: SAMARITAN APARTMENTS, SAMARITAN LOFTS FOR TRANSITIONAL HOUSING, BAY CITY HOUSING AND MEALS ASSISTANCE

NAME OF ORGANIZATION OR GOVERNMENT: HURON PINES

(H) PURPOSE OF GRANT OR ASSISTANCE: LAKE HURON FOREVER: CLASSROOM TO COMMUNITY, WEST BRANCH TITTABAWASSEE RIVER DAM REMOVAL, LAKE HURON FOREVER CONSUMERS PLANET AWARD

NAME OF ORGANIZATION OR GOVERNMENT: SAGINAW BASIN LAND CONSERVANCY

(H) PURPOSE OF GRANT OR ASSISTANCE: 2021 DOW GREAT LAKES BAY INVITATIONAL AWARD, 2021 FUND DISTRIBUTIONS, GIVE LOCAL BAY DISBURSEMENT, HISTORICAL MUSEUM WATERSHED EXHIBIT

NAME OF ORGANIZATION OR GOVERNMENT: UNITED WAY OF BAY COUNTY

(H) PURPOSE OF GRANT OR ASSISTANCE: 2021 FUND DISBURSEMENTS, GIVE LOCAL BAY 2021 DISBURSEMENT, VOLUNTEER INCOME TAX ASSISTANCE (VITA) PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT: YWCA GREAT LAKES BAY REGION

(H) PURPOSE OF GRANT OR ASSISTANCE: 2021 DOW GREAT LAKES BAY INVITATIONAL AWARD, GIVE LOCAL BAY 2021 DISBURSEMENT, GETTING AHEAD PROGRAM SUPPPORT, WOMEN'S ECONOMIC EMPOWERMENT HOLIDAY

**Part IV** Supplemental Information

FORM 990, SCHEDULE I

EVALUATION OF GRANTS: THE FOUNDATION REQUIRES ALL GRANTEES TO SUBMIT AN EVALUATION AT 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 A 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

**2021**

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.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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	X		12,972.	FMV
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	3	112,483.	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 V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2021





**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

BAY AREA COMMUNITY FOUNDATION

Employer identification number

38-2418086

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

THE FORM 990 IS REVIEWED BY THE GOVERNANCE AND STEWARDSHIP COMMITTEES, 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:

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. THE FORMS ARE REVIEWED BY STAFF AND KEPT ON FILE FOR  
SEVEN YEARS.

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

THE EXECUTIVE COMMITTEE ACTS AS THE GOVERNING BODY RESPONSIBLE FOR  
DETERMINING THE PRESIDENT/CEO'S ANNUAL COMPENSATION. THE EXECUTIVE  
COMMITTEE IS COMPOSED 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

Name of the organization BAY AREA COMMUNITY FOUNDATION	Employer identification number 38-2418086
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ASSESSMENT AND PRESENTS THEIR RECOMMENDATION FOR APPROVAL TO THE BOARD.

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

FINANCIAL STATEMENTS AND FORM 990 ARE POSTED ON BACF WEBSITE. OTHER GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST AT BACF'S OFFICES.

FORM 990, PART VI, SECTION B, LINE 10B:

THE POLICIES OF BAY AREA COMMUNITY FOUNDATION, INCLUDING THE CONFLICT OF INTEREST, WHISTLEBLOWER, AND DOCUMENT RETENTION AND DESTRUCTION POLICIES, DO APPLY TO ITS DISREGARDED ENTITY.

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

FAS 136 ADJUSTMENT	-253,960.
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FORM 990, PART XII, LINE 2C

THE PROCESS FOR SELECTING AND OVERSEEING THE WORK OF THE INDEPENDENT AUDITOR HAS NOT CHANGED FROM PRIOR YEARS.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

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
PERE MARQUETTE DEPOT, LLC 1000 ADAMS ST, STE 200 BAY CITY, MI 48708	RENTAL PROPERTY	MICHIGAN	98,974.	1,321,120.	BAY AREA COMMUNITY FOUNDATION

**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) 2021

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) <b>LESLIE L. SQUIRES FOUNDATION</b>	<b>Q</b>	<b>1,000.</b>	<b>CASH</b>
(2)			
(3)			
(4)			
(5)			
(6)			



**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) <small>Are all partners sec. 501(c)(3) orgs.?</small>		(f) Share of total income	(g) Share of end-of-year assets	(h) <small>Dispropor- tionate allocations?</small>		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) <small>General or managing partner?</small>		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

**Part VII** Supplemental Information

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

Multiple horizontal lines for supplemental information.