

**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.

**2022**

Open to Public Inspection

**A For the 2022 calendar year, or tax year beginning and ending**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <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>F</b> Name and address of principal officer: <b>DIANE M. MAHONEY</b> <b>1000 ADAMS ST, STE 200, BAY CITY, MI 48708</b>	<b>D</b> Employer identification number <b>38-2418086</b> <b>E</b> Telephone number <b>989-893-4438</b> <b>G</b> Gross receipts \$ <b>6,911,754.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> 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) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: <b>WWW.BAYFOUNDATION.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1982</b> <b>M</b> State of legal domicile: <b>MI</b>

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>TO FULFILL A WIDE ARRAY OF DONORS' CHARITABLE WISHES THROUGHOUT BAY AND ARENAC COUNTIES.</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>20</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>20</b>
	<b>5</b>	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	<b>9</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>273</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 2,043,825.
<b>9</b>		Program service revenue (Part VIII, line 2g)	0.	0.
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,919,597.	1,258,338.
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	64,278.	141,388.
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,027,700.	5,645,663.
<b>Expenses</b>		<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,853,863.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	531,972.	534,848.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) <b>59,674.</b>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	544,672.	676,937.
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,930,507.	3,763,581.
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	3,097,193.	1,882,082.
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 58,071,284.	<b>End of Year</b> 49,136,215.
	<b>21</b>	Total liabilities (Part X, line 26)	2,873,971.	2,516,822.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	55,197,313.	46,619,393.

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>DIANE M. MAHONEY, PRESIDENT &amp; CEO</b>	Date
	Type or print name and title	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>KATHLEEN M. UNDERHILL, CP</b>	Preparer's signature <b>KATHLEEN M. UNDERHILL</b>
	Firm's name <b>REHMANN ROBSON LLC</b>	Date <b>05/02/23</b>
	Firm's address <b>PO BOX 2025 SAGINAW, MI 48605-2025</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P00589677</b>
		Firm's EIN <b>38-3635706</b>
		Phone no. <b>989-799-9580</b>

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE MISSION OF BACF IS TO FULFILL A WIDE ARRAY OF DONORS' CHARITABLE WISHES THROUGHOUT BAY AND ARENAC COUNTIES (MICHIGAN) BY BUILDING PERMANENT ENDOWMENT FUNDS AND SERVING AS A LEADER FOR COMMUNITY IMPROVEMENT THROUGH EFFECTIVE GRANTMAKING AND COLLABORATION.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 2,391,941. including grants of \$ 1,997,440. ) (Revenue \$ 105,561. ) THE FOUNDATION PROVIDES GRANTS TO 501( C ) ( 3 ) NONPROFIT ORGANIZATIONS, MUNICIPALITIES, AND EDUCATIONAL INSTITUTIONS. IN 2022, 314 GRANTS WERE AWARDED IN THE AREAS OF ARTS & CULTURE, COMMUNITY DEVELOPMENT, EDUCATION, ENVIRONMENT, HEALTH & HUMAN SERVICES, RECREATION AND YOUTH ACTIVITIES

4b (Code: ) (Expenses \$ 717,708. including grants of \$ 554,356. ) (Revenue \$ ) DURING THE YEAR THE FOUNDATION AWARDED 410 SCHOLARSHIPS TO 312 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 3,109,649.

**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)

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b> 10	
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b> X	

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes 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?		
<b>16b</b>			

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DIANE MAHONEY PRESIDENT & CEO	48.00			X			108,634.	0.	11,855.	
(2) KAREN TIGHE CHAIR	1.00	X		X			0.	0.	0.	
(3) RICK LEARMAN VICE CHAIR	1.00	X		X			0.	0.	0.	
(4) LAURA EBEL TREASURER	1.00	X		X			0.	0.	0.	
(5) DANIELLE KRUPP SECRETARY	1.00	X		X			0.	0.	0.	
(6) ELLEN CHARLEBOIS PAST CHAIR	5.00	X		X			0.	0.	0.	
(7) ANDREAS TEICH TRUSTEE	1.00	X					0.	0.	0.	
(8) ANDY DWAN TRUSTEE	1.00	X					0.	0.	0.	
(9) BARB ENGELHARDT-CARTER 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) GUY MOULTHROP TRUSTEE	1.00	X					0.	0.	0.	
(13) JENNIFER WILLIAMS TRUSTEE	1.00	X					0.	0.	0.	
(14) JEREMY WALRAVEN TRUSTEE	1.00	X					0.	0.	0.	
(15) LINDSAY STEVENS EGGERS TRUSTEE	1.00	X					0.	0.	0.	
(16) MATT SCHMIDT TRUSTEE	1.00	X					0.	0.	0.	
(17) MAX HOLMAN 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) MICHAEL GAVIN TRUSTEE	1.00	X						0.	0.	0.
(19) TRISH BURNS TRUSTEE	1.00	X						0.	0.	0.
(20) RENEE GOUGEON GURSKI TRUSTEE	1.00	X						0.	0.	0.
(21) DAROLD NEWTON TRUSTEE	1.00	X						0.	0.	0.
<b>1b Subtotal</b> .....								108,634.	0.	11,855.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								108,634.	0.	11,855.

**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
<b>3</b> 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
<b>4</b> 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
<b>5</b> 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>	17,191.			
	<b>d</b>	Related organizations .....	<b>1d</b>				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>	687,500.			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	3,541,246.			
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 127,442.			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		4,245,937.			
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) .....		1,501,737.		1501737.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....					
	<b>5</b>	Royalties .....					
	<b>6 a</b>	Gross rents .....	<b>6a</b>	(i) Real			
				(ii) Personal			
					38,654.		
	<b>b</b>	Less: rental expenses ...	<b>6b</b>	18,030.			
	<b>c</b>	Rental income or (loss)	<b>6c</b>	20,624.			
	<b>d</b>	Net rental income or (loss) .....		20,624.		20,624.	
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities			
				(ii) Other			
					985,218.		
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>7b</b>	1,228,617.			
	<b>c</b>	Gain or (loss) .....	<b>7c</b>	-243,399.			
	<b>d</b>	Net gain or (loss) .....		-243,399.		-243,399.	
<b>8 a</b>	Gross income from fundraising events (not including \$ 17,191. of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		34,647.			
				19,444.			
				15,203.		15,203.	
<b>b</b>	Less: direct expenses .....	<b>8b</b>					
<b>c</b>	Net income or (loss) from fundraising events .....						
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
<b>b</b>	Less: direct expenses .....	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>10a</b>					
<b>b</b>	Less: cost of goods sold .....	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue	<b>11 a</b>	OTHER REVENUE	<b>Business Code</b>	900099	105,561.	105,561.	
	<b>b</b>	_____					
	<b>c</b>	_____					
	<b>d</b>	All other revenue .....					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....		105,561.			
<b>12</b>	<b>Total revenue.</b> See instructions .....		5,645,663.	105,561.	0.	1294165.	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	1,997,440.	1,997,440.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	554,356.	554,356.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	120,489.	59,714.	52,172.	8,603.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	334,028.	165,544.	144,634.	23,850.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	11,340.	5,620.	4,910.	810.
<b>9</b> Other employee benefits .....	35,251.	17,470.	15,264.	2,517.
<b>10</b> Payroll taxes .....	33,740.	16,722.	14,609.	2,409.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	6,871.	3,405.	2,975.	491.
<b>c</b> Accounting .....	24,924.	12,352.	10,792.	1,780.
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	71,073.		71,073.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
<b>12</b> Advertising and promotion .....				
<b>13</b> Office expenses .....	26,397.	12,880.	11,661.	1,856.
<b>14</b> Information technology .....	113,051.	56,028.	48,951.	8,072.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	93,442.	2,426.	90,666.	350.
<b>17</b> Travel .....	2,502.	1,240.	1,083.	179.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...	9,556.	4,736.	4,138.	682.
<b>19</b> Conferences, conventions, and meetings .....				
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	55,945.	945.	54,864.	136.
<b>23</b> Insurance .....	16,142.	4,827.	10,620.	695.
<b>24</b> 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.)				
<b>a</b> <b>COMMUNITY PROJECTS</b>	164,452.	164,452.		
<b>b</b> <b>ASSET DEVELOPMENT</b>	54,130.	26,802.	20,469.	6,859.
<b>c</b> <b>CONSERVATORY EXPENSES</b>	33,028.		33,028.	
<b>d</b> <b>BANK FEES</b>	3,749.	1,858.	1,623.	268.
<b>e</b> All other expenses	1,675.	832.	726.	117.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	3,763,581.	3,109,649.	594,258.	59,674.
<b>26</b> <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 .....	163,684.	<b>1</b>	350,116.
	<b>2</b> Savings and temporary cash investments .....	5,032,132.	<b>2</b>	3,322,319.
	<b>3</b> Pledges and grants receivable, net .....	34,913.	<b>3</b>	
	<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 .....	31,029.	<b>9</b>	28,194.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,544,312.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 288,333.	<b>10c</b>	1,255,979.
	<b>11</b> Investments - publicly traded securities .....	51,192,527.	<b>11</b>	43,863,223.
	<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 .....	35,719.	<b>15</b>	36,484.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	58,071,284.	<b>16</b>	49,136,215.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	67,810.	<b>17</b>	67,964.
	<b>18</b> Grants payable .....	135,000.	<b>18</b>	290,877.
	<b>19</b> Deferred revenue .....	18,380.	<b>19</b>	34,550.
	<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 .....	2,652,781.	<b>25</b>	2,123,431.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	2,873,971.	<b>26</b>	2,516,822.
<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 .....	50,729,893.	<b>27</b>	43,098,175.
	<b>28</b> Net assets with donor restrictions .....	4,467,420.	<b>28</b>	3,521,218.
	<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 .....	55,197,313.	<b>32</b>	46,619,393.
	<b>33</b> Total liabilities and net assets/fund balances .....	58,071,284.	<b>33</b>	49,136,215.

**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	5,645,663.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,763,581.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,882,082.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	55,197,313.
5	Net unrealized gains (losses) on investments	5	-10,995,354.
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	535,352.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	46,619,393.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  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? .....  
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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? .....  
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:  
 Separate basis  Consolidated basis  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? .....  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....
- 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 .....

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2022)



**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	4901561.	1180462.	1539264.	2043825.	4245937.	13911049.
<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 .....	4901561.	1180462.	1539264.	2043825.	4245937.	13911049.
<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) .....						2339960.
<b>6 Public support.</b> Subtract line 5 from line 4.						11571089.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	4901561.	1180462.	1539264.	2043825.	4245937.	13911049.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	623,523.	1491169.	1709043.	3047467.	1540391.	8411593.
<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.) .....	43,764.	79,788.	39,014.	68,483.	140,208.	371,257.
<b>11 Total support.</b> Add lines 7 through 10						22693899.
<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 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	50.99 %
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	51.79 %
<b>16a 33 1/3% support test - 2022.</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 - 2021.</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 - 2022.</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 - 2021.</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"/>

Schedule A (Form 990) 2022

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2022.** 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 - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<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)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, 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)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2022</b>	<b>(iii) Distributable Amount for 2022</b>
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017			
<b>b</b> From 2018			
<b>c</b> From 2019			
<b>d</b> From 2020			
<b>e</b> From 2021			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018			
<b>b</b> Excess from 2019			
<b>c</b> Excess from 2020			
<b>d</b> Excess from 2021			
<b>e</b> Excess from 2022			

Schedule A (Form 990) 2022

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10

OTHER INCOME INCLUDES ADMINISTRATIVE FEE INCOME AND EVENT INCOME.

Multiple horizontal lines for supplemental information.

**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

**2022**

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	24	49
2 Aggregate value of contributions to (during year)	98,660.	400,370.
3 Aggregate value of grants from (during year)	209,400.	191,505.
4 Aggregate value at end of year	2,475,926.	3,341,530.
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

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

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	1
b Total acreage restricted by conservation easements	17.25
c Number of conservation easements on a certified historic structure included in (a)	0
d Number of conservation easements included in (c) acquired after July 25, 2006, 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 1

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 \$ \_\_\_\_\_

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

Schedule D (Form 990) 2022

**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	52,138,404.	45,759,801.	40,082,506.	34,477,072.	37,061,178.
b Contributions	3,573,107.	1,794,561.	1,124,284.	830,032.	2,193,061.
c Net investment earnings, gains, and losses	-9,347,059.	6,752,875.	6,628,885.	7,138,476.	-2,563,589.
d Grants or scholarships	1,887,815.	1,425,893.	1,318,086.	1,611,141.	1,430,128.
e Other expenditures for facilities and programs					
f Administrative expenses	789,844.	742,940.	757,788.	751,933.	783,450.
g End of year balance	43,686,793.	52,138,404.	45,759,801.	40,082,506.	34,477,072.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 92.6600 %
  - b Permanent endowment 3.9200 %
  - c Term endowment 3.4200 %
- 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?
- 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.	149,851.	283,761.
c Leasehold improvements		739,250.	81,545.	657,705.
d Equipment		74,458.	56,937.	17,521.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,255,979.

**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	2,123,431.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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	-4,901,010.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-10,995,354.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	448,681.	
e	Add lines 2a through 2d	2e		-10,546,673.
3	Subtract line 2e from line 1	3		5,645,663.
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		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		5,645,663.

**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	3,676,896.
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	37,474.	
e	Add lines 2a through 2d	2e		37,474.
3	Subtract line 2e from line 1	3		3,639,422.
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	124,159.	
c	Add lines 4a and 4b	4c		124,159.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		3,763,581.

**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  
 2019 THROUGH 2022, THE YEARS WHICH REMAIN SUBJECT TO EXAMINATION AS OF  
 DECEMBER 31, 2022. 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, 2022 OR  
 2021, AND IS NOT AWARE OF ANY CLAIMS FOR SUCH AMOUNTS BY FEDERAL OR STATE  
 INCOME TAX AUTHORITIES.

## PART XI, LINE 2D - OTHER ADJUSTMENTS:

GLCF	14.
AUCTION EXPENSES	19,444.
RENTAL EXPENSE	18,030.
FAS 136 ADJUSTMENT	411,193.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	448,681.

## PART XII, LINE 2D - OTHER ADJUSTMENTS:

AUCTION EXPENSES	19,444.
RENTAL EXPENSE	18,030.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	37,474.

**Part XIII** Supplemental Information (continued)

PART XII, LINE 4B - OTHER ADJUSTMENTS:

FAS 136 ADJUSTMENT 124,159.



**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	51,838.		51,838.
	2	Less: Contributions	17,191.		17,191.
	3	Gross income (line 1 minus line 2)	34,647.		34,647.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	5,737.		5,737.
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	13,707.		13,707.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			19,444.
11	Net income summary. Subtract line 10 from line 3, column (d)			15,203.	

**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>13a</b>		%
<b>13b</b>		%

  - a The organization's facility
  - b An outside facility
- 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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**Part IV** Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**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

**2022**

**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
ANTIQUE TOY & FIREHOUSE MUSEUM PO BOX 742 BAY CITY, MI 48707-0742	37-1468256	501 (C)(3)	26,500.	0.			REMODEL NEW LOCATION
ARENAC COUNTY HISTORICAL SOCIETY PO BOX 272 AU GRES, MI 48703-0272	38-8211100	501 (C)(3)	8,062.	0.			REPLACE OLD FUEL OIL FURNACE WITH A GAS FURNACE, 2022 FUND DISBURSEMENT
ARENAC COUNTY PARKS AND RECREATION DEPT. - 120 N. GROVE STREET - STANDISH, MI 48658-2508	38-6004835	GOVERNMENT	18,725.	0.			TO CONSTRUCT A MODERN, ADA COMPLIANT RESTROOMS AT OASIS LAKE PARK
AU GRES-SIMS HIGH SCHOOL 140 S. COURT STREET AU GRES, MI 48703-9331	38-6000413	GOVERNMENT	9,459.	0.			SUPPORT LIBRARY RESOURCES IN OUR SECONDARY BUILDING.
BANGOR TOWNSHIP SCHOOLS 3359 E. MIDLAND ROAD BAY CITY, MI 48706-2825	38-6000491	GOVERNMENT	8,000.	0.			SUPPORT FOR HIGH SCHOOL THERAPY DOG PROGRAM
BAY AREA CHAMBER OF COMMERCE FOUNDATION - 812 N. WATER ST. - BAY CITY, MI 48708-5614	38-6000491	501 (C)(3)	20,445.	0.			2022 LEADERSHIP PROJECT: RIVER'S PATH SPONSORSHIP, SUPPORT FOR TWO CITIES CONNECTED PLAZA,

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 59.
- 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) 2022

**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 AREA WOMEN'S CENTER PO BOX 1458, 3411 E. MIDLAND RD. BAY CITY, MI 48706-1458	38-2118004	501 (C)(3)	68,820.	0.			PROGRAM SUPPORT, COLLAPSIBLE TABLES FOR FLEXIBLE MEETINGS, ARPA GRANT, ADDRESSING ARENAC
BAY ARENAC INTERMEDIATE SCHOOL DISTRICT - 4228 TWO MILE RD. - BAY CITY, MI 48706	38-1715580	GOVERNMENT	98,533.	0.			BAY ARENAC CAREER AND COLLEGE ACCESS NETWORK SUPPORT, 2022 FUND DISTRIBUTION
BAY CITY DEPARTMENT OF PUBLIC SAFETY - 501 3RD ST. - BAY CITY, MI 48708-5903	38-6004659	GOVERNMENT	6,000.	0.			BAY CITY DEPARTMENT OF PUBLIC SAFETY QUICK RESPONSE TEAM
BAY CITY PLAYERS, INC. 1214 COLUMBUS AVE. BAY CITY, MI 48708-6646	38-6072565	501 (C)(3)	32,584.	0.			2022 FUND DISBURSEMENT, ARPA GRANT, SUPPORT FOR THE SUMMER THEATE PROGRAM FOR YOUTH
BAY CITY PUBLIC SCHOOLS 910 N. WALNUT ST. BAY CITY, MI 48706	38-6000558	GOVERNMENT	10,613.	0.			2022 FUND DISBURSEMENT, DOW COMMUNITYGIVES SUPPORT OF SCHOOL GROUPS THAT VOLUNTEERED TO
BAY CITY ROWING CLUB PO BOX 615 BAY CITY, MI 48707-0615	30-0009320	501 (C)(3)	13,113.	0.			2022 FUND DISTRIBUTION
BAY COUNTY CHILD & SENIOR CITIZEN CENTER - 1001 MARSAC ST. - BAY CITY, MI 48708-7863	38-2324957	501 (C)(3)	20,860.	0.			THE DEMENTIA TRAINING PROJECT (DTP)
BAY COUNTY DEPARTMENT ON AGING 515 CENTER AVE., STE. 202 BAY CITY, MI 48708-5941	38-2077462	501 (C)(3)	6,609.	0.			MOBILE MEAL DELIVERY PROGRAM
BAY COUNTY EMERGENCY FOOD PANTRY NETWORK - PO BOX 1693 - BAY CITY, MI 48706-1693	38-2623316	501 (C)(3)	5,946.	0.			HOLIDAY BASKETS FOR FAMILIES IN BAY AND ARENAC COUNTIES, ASSIST NEEDY SCHOOL FAMILIES TO

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 COUNTY FAIR AND YOUTH EXPOSITION - PO BOX 633 - BAY CITY, MI 48707-0633	38-2470700	501 (C)(3)	6,000.	0.			EXPAND AND IMPROVE THE EQUINE FACILITIES
BAY COUNTY HABITAT FOR HUMANITY 3460 S. HURON RD. BAY CITY, MI 48706-1554	38-3055548	501 (C)(3)	75,350.	0.			OPERATION WE CARE TO HELP VETERANS REPLACE FURNACES FOR RESIDENTS IN NEED, ARPA GRANT, 2022 FUND
BAY COUNTY HISTORICAL SOCIETY 321 WASHINGTON AVE. BAY CITY, MI 48708-5837	38-1456041	501 (C)(3)	5,936.	0.			2022 FUND DISBURSEMENT,
BAYSAIL 107 5TH ST., 2ND FL BAY CITY, MI 48708-4624	38-3378118	501 (C)(3)	33,068.	0.			ARPA GRANT, 2022 FUND DISTRIBUTION, SUPPPORT FOR SCIENCE UNDER SAIL PROGRAM FOR BAY AND
BOYS & GIRLS CLUBS OF THE GREAT LAKES BAY REGION - 300 LAFAYETTE AVE. - BAY CITY, MI 48706	38-1648580	501 (C)(3)	51,970.	0.			MENTAL HEALTH AWARENESS. TAKING CARE OF THE INSIDE OF ME!
BRIAN'S HOUSE COMMUNITY GROUP, INC. - PO BOX 1201 - BAY CITY, MI 48706-0201	46-4515869	501 (C)(3)	35,654.	0.			SUPPORT FOR ASSISTANCE TO INDIVIDUALS/FAMILIES, ARPA GRANT
CAN COUNCIL GREAT LAKES BAY REGION 1311 N. MICHIGAN AVE. SAGINAW, MI 48602-4733	38-2520774	501 (C)(3)	39,650.	0.			ARPA GRANT, BAY COUNTY CASA HOLIDAY PARTY
CHARTER TOWNSHIP OF PORTSMOUTH 1711 CASS AVENUE ROAD BAY CITY, MI 48708-9101	23-3009013	GOVERNMENT	6,400.	0.			RAPID DEPLOYMENT CRAFT AND RESCUE EQUIPMENT
CITY OF BAY CITY 301 WASHINGTON AVE. BAY CITY, MI 48708-5866	38-6004659	GOVERNMENT	188,000.	0.			RENOVATIONS TO AN AREA OF THE KANTZLER MEMORIAL ARBORETUM, 2022 FUND DISTRIBUTIONS, MIDLAND

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
COUNTY OF BAY 515 CENTER AVENUE BAY CITY, MI 48708	38-6004837	GOVERNMENT	14,445.	0.			DEPT. ON AGING FREEZER AND PROOFING CABINET, 2022 FUND DISBURSEMENT FOR CIVIC ARENA
DELTA COLLEGE BROADCASTING 1961 DELTA ROAD UNIVERSITY CENTER, MI 48710-1002	38-2274366	501 (C)(3)	7,000.	0.			DOW GLBI
DELTA COLLEGE FOUNDATION 1961 DELTA ROAD UNIVERSITY CENTER, MI 48710-1002	38-2274366	501 (C)(3)	6,500.	0.			SUPPORT FOR SCHOLARSHIP FUNDS
ESSEXVILLE HAMPTON PUBLIC SCHOOLS 303 PINE ST. ESSEXVILLE, MI 48732-1584	38-6000516	GOVERNMENT	12,242.	0.			3D PRINTERS FOR COMPUTER SCIENCE CLUB, 6 CUSTOM-BUILT COMPUTERS, SUPPLIES FOR STEAM LAB,
FISH TALES, INC. 2177 E. ERICKSON RD. PINCONNING, MI 48650-9419	38-2954588	501 (C)(3)	101,500.	0.			ADAPTIVE PLAYGROUND SUPPORT EQUIPMENT AND RUBBER MAT TO IMPROVE MOBILITY, PROGRAM SUPPLIES
FOSTER FAMILIES NAVIGATION & RESOURCE CENTER - 1501 W. THOMAS ST. - BAY CITY, MI 48706	85-3564877	501 (C)(3)	9,400.	0.			GIFTS AND FOOD FOR HOLIDAY CELEBRATION, BACKPACKS AND ESSENTIAL SUPPLIES TO PRESERVE
FRESH AIRE SAMARITAN COUNSELING CENTER - PO BOX 1601 - BAY CITY, MI 48706-0601	45-4169554	501 (C)(3)	33,900.	0.			FRESH AIRE SAMARITAN COUNSELING CENTER - ARPA GRANT
FRIENDS OF PINCONNING COMMUNITY CENTER - PO BOX 327 - PINCONNING, MI 48650	84-1908502	501 (C)(3)	6,734.	0.			BACK ENTRANCE OF COMMUNITY CENTER REMODEL
FRIENDS OF THE ARENAC HERITAGE ROUTE AUTHORITY - PO BOX 456 - STANDISH, MI 48658	81-4895747	501 (C)(3)	19,200.	0.			2022 FUND DISBURSEMENT, LED DIGITAL SIGN ON DEPOT GROUNDS TO PROMOTE EVENTS

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
GREAT LAKES BAY FOUNDATION 122 UPTOWN DR., STE. 204 BAY CITY, MI 48706	20-8146148	501 (C)(3)	46,537.	0.			ADVANCE YOUTH MENTAL HEALTH FIRST AID IN BAY COUNTY, IMATTER ANTI-STIGMA CAMPAIGN
GREAT LAKES DREAM CENTER 1201 GARFIELD AVE. BAY CITY, MI 48732	82-4030259	501 (C)(3)	45,584.	0.			SANTA SHOP 2022, SOUTH END BLOCK PARTY, ARPA GRANT, SUPPLIES FOR BLESSING SHOP KITS
HUMANE SOCIETY OF BAY COUNTY 1607 MARQUETTE AVE. BAY CITY, MI 48706	38-2556864	501 (C)(3)	8,681.	0.			2022 FUND DISBURSEMENT
IRON BELLE TRAIL FUND PO BOX 27187 LANSING, MI 48909	82-4857694	501 (C)(3)	25,000.	0.			FUND TO COMPLETE THREE RECREATIONAL TRAIL PROJECTS THAT EXIST ON THE GREAT LAKES BAY
MICHIGAN CROSSROADS COUNCIL, BOY SCOUTS OF AMERICA - 5001 11 MILE RD. - AUBURN, MI 48611-8512	45-4003240	501 (C)(3)	38,400.	0.			ARPA GRANT, DOW GLBI GRANT
MID-MICHIGAN CHILDREN'S MUSEUM 315 W. GENESEE AVE. SAGINAW, MI 48602	38-3484109	501 (C)(3)	12,898.	0.			REFURBISH WATER, WATER EVERYWHERE ACTIVITY AREA
NORTHWEST LITTLE LEAGUE, INC. 3956 PATTERSON RD., #1 BAY CITY, MI 48706	38-6078822	501 (C)(3)	9,583.	0.			FENCING FOR BATTING CAGE
PINCONNING ARTS COUNCIL 4538 N. SAGINAW BAY SHORE DRIVE PINCONNING, MI 48650	84-2884688	501 (C)(3)	9,080.	0.			ARPA GRANT
PINCONNING UNITED METHODIST CHURCH 314 WHYTE ST. PINCONNING, MI 48650-8606	38-2343957	501 (C)(3)	10,320.	0.			ARPA GRANT

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
RAYOLA, INC. 3048 CURTIS CT. WEST BRANCH, MI 48661-9315	85-2662618	501 (C)(3)	8,000.	0.			PURCHASE OF COMFORT CARE ITEMS TO CHILDREN AND YOUTH IN FOSTER CARE IN BAY AND ARENAC COUNTY.
RIVER JORDAN, INC. 3442 KIESEL RD. BAY CITY, MI 48706	82-3467744	501 (C)(3)	8,300.	0.			GENERAL PROGRAM SUPPORT, ROOM SUPPLIES AT WOMEN'S TRANSITIONAL HOUSE
SAGINAW BASIN LAND CONSERVANCY 706 S. EUCLID AVE. BAY CITY, MI 48706	38-3362048	501 (C)(3)	83,170.	0.			2022 FUND DISBURSEMENT, ARPA GRANT, FUND DISCOVERY PRESERVE WETLAND HEALTH ASSESSMENT
SAGINAW BAY COMMUNITY SAILING ASSOCIATION - PO BOX 2122 - BAY CITY, MI 48707-2122	38-3246877	501 (C)(3)	11,847.	0.			2022 FUND DISTRIBUTION
SAGINAW COMMUNITY FOUNDATION 1 TUSCOLA ST., STE. 100 SAGINAW, MI 48607-2205	38-2474297	501 (C)(3)	10,000.	0.			SUPPORT FOR CHILDREN'S MUSEUM PROGRAMS
SAGINAW VALLEY STATE UNIVERSITY FOUNDATION - 7400 BAY ROAD - UNIVERSITY CENTER, MI 48710-0001	38-6085447	501 (C)(3)	6,500.	0.			CONTRIBUTION FOR THE OSCAR P. & LOUISE H. OSTHELDER SCHOLARSHIP FUND
SALVATION ARMY OF BAY CITY PO BOX 129 BAY CITY, MI 48708	38-1370971	501 (C)(3)	10,400.	0.			MEAT SLICER, GENERAL PROGRAM SUPPORT
SOCIETY FOR RESTORATION & PRESERVATION OF MASONIC TEMPLE BC - 700 N. MADISON AVE. - BAY CITY, MI 48708	45-3811183	501 (C)(3)	11,880.	0.			2022 FUND DISTRIBUTION, ARPA GRANT
STANDISH-STERLING YOUTH SPORTS ORGANIZATION - 4471 M-61 - STANDISH, MI 48658-9104	36-4706360	501 (C)(3)	6,000.	0.			PURCHASE A STORAGE SHED FOR EQUIPMENT

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
STATE THEATRE OF BAY CITY 913 WASHINGTON AVE. BAY CITY, MI 48708-5703	38-3562110	501 (C)(3)	44,247.	0.			ARPA GRANT
STUDIO 23/THE ARTS CENTER 901 N. WATER ST. BAY CITY, MI 48708-5621	38-1704855	501 (C)(3)	93,644.	0.			DEFOE NEIGHBORHOOD ART PROJECT, 2022 FUND DISTRIBUTION, ARPA GRANT
THE RACHEL SOVEREIGN MEMORIAL HOME 1014 CENTER AVE. BAY CITY, MI 48708-5199	38-1360591	501 (C)(3)	33,900.	0.			ARPA GRANT
THE WELL OUTREACH 1415 W. CEDAR ST. STANDISH, MI 48658	27-3267016	501 (C)(3)	10,000.	0.			SCHOOL BACKPACKS FOR AT-RISK CHILDREN IN OUR COMMUNITY, FILLING THE GAP OF FOOD INSECURITY-
TONI AND TRISH HOUSE FOR THE CARE OF THE TERMINALLY ILL - 4699 11 MILE ROAD - AUBURN, MI 48611	20-5698294	501 (C)(3)	32,350.	0.			NEW WASHER AND DRYER, 2022 FUND DISTRIBUTION, ARPA GRANT, ROOM AND BUILDING ENTRY
UNITED WAY OF BAY COUNTY 909 WASHINGTON AVE., STE. 2 BAY CITY, MI 48708-5722	38-1360524	501 (C)(3)	45,164.	0.			2022 FUND DISBURSEMENT, ARPA GRANT
WESTMINSTER PRESBYTERIAN CHURCH 103 E. MIDLAND ST. BAY CITY, MI 48706-4563	38-1381137	501 (C)(3)	9,393.	0.			2022 FUND DISBURSEMENT
YWCA GREAT LAKES BAY REGION 909 WASHINGTON AVE., STE. 5 BAY CITY, MI 48708	38-1367099	501 (C)(3)	45,185.	0.			2022 FUND DISBURSEMENT, ARPA GRANT

**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	312	554,356.	0.		

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

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT:

BAY AREA CHAMBER OF COMMERCE FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: 2022 LEADERSHIP PROJECT: RIVER'S

PATH SPONSORSHIP, SUPPORT FOR TWO CITIES CONNECTED PLAZA, VACCINATION

POLLING SURVEY,

NAME OF ORGANIZATION OR GOVERNMENT: BAY AREA WOMEN'S CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: PROGRAM SUPPORT, COLLAPSIBLE TABLES

**Part IV Supplemental Information**

FOR FLEXIBLE MEETINGS, ARPA GRANT, ADDRESSING ARENAC COUNTY  
TRANSPORTATION BARRIERS, 2022 FUND DISBURSEMENT

NAME OF ORGANIZATION OR GOVERNMENT: BAY CITY PUBLIC SCHOOLS

(H) PURPOSE OF GRANT OR ASSISTANCE: 2022 FUND DISBURSEMENT, DOW  
COMMUNITYGIVES SUPPORT OF SCHOOL GROUPS THAT VOLUNTEERED TO IMPROVE THEIR  
COMMUNITY, GRANT FOR HOLIDAY STUDENT/ FAMILY NEEDS

NAME OF ORGANIZATION OR GOVERNMENT:

BAY COUNTY EMERGENCY FOOD PANTRY NETWORK

(H) PURPOSE OF GRANT OR ASSISTANCE: HOLIDAY BASKETS FOR FAMILIES IN BAY  
AND ARENAC COUNTIES, ASSIST NEEDY SCHOOL FAMILIES TO HELP WITH SCHOOL  
NEEDS

NAME OF ORGANIZATION OR GOVERNMENT: BAY COUNTY HABITAT FOR HUMANITY

(H) PURPOSE OF GRANT OR ASSISTANCE: OPERATION WE CARE TO HELP VETERANS  
REPLACE FURNACES FOR RESIDENTS IN NEED, ARPA GRANT, 2022 FUND  
DISBURSEMENT, NEIGHBORHOOD GRANT FOR 11TH ST. BLOCK PARTY

NAME OF ORGANIZATION OR GOVERNMENT: BAYSAIL

(H) PURPOSE OF GRANT OR ASSISTANCE: ARPA GRANT, 2022 FUND DISTRIBUTION,  
SUPPORT FOR SCIENCE UNDER SAIL PROGRAM FOR BAY AND ARENAC YOUTH

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF BAY CITY

(H) PURPOSE OF GRANT OR ASSISTANCE: RENOVATIONS TO AN AREA OF THE  
KANTZLER MEMORIAL ARBORETUM, 2022 FUND DISTRIBUTIONS, MIDLAND STREET  
LIGHTING PROJECT, CARE OF THE VETERANS MONUMENT, A NEIGHBORHOOD GRANT FOR  
SOUTHEND CDC

**Part IV** Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: DISABILITY SERVICES RESOURCE CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: 2022 FUND DISTRIBUTION, ARPA GRANT, ELECTRIC SIGN, PROGRAM SUPPORT FOR PEOPLE WITH PHYSICAL DISABILITIES

NAME OF ORGANIZATION OR GOVERNMENT:

DOW BAY AREA FAMILY YOUNG MEN'S CHRISTIAN ASSOCIATION

(H) PURPOSE OF GRANT OR ASSISTANCE: 2022 FUND DISBURSEMENTS, ADA COMPLIANT FIXED-POOL LIFT FOR LAP POOL, BREAKFAST WITH SANTA, KIDS AND FAMILY COMMUNITY COOKING PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT:

FOSTER FAMILIES NAVIGATION & RESOURCE CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: GIFTS AND FOOD FOR HOLIDAY CELEBRATION , BACKPACKS AND ESSENTIAL SUPPLIES TO PRESERVE FUNCTIONALITY AND SELF WORTH

NAME OF ORGANIZATION OR GOVERNMENT: IRON BELLE TRAIL FUND

(H) PURPOSE OF GRANT OR ASSISTANCE: FUND TO COMPLETE THREE RECREATIONAL TRAIL PROJECTS THAT EXIST ON THE GREAT LAKES BAY REGIONAL TRAIL.

NAME OF ORGANIZATION OR GOVERNMENT: THE WELL OUTREACH

(H) PURPOSE OF GRANT OR ASSISTANCE: SCHOOL BACKPACKS FOR AT-RISK CHILDREN IN OUR COMMUNITY, FILLING THE GAP OF FOOD INSECURITY- COOKING CHALLENGE/CLASS

NAME OF ORGANIZATION OR GOVERNMENT:

TONI AND TRISH HOUSE FOR THE CARE OF THE TERMINALLY ILL



**Part IV** Supplemental Information

(H) PURPOSE OF GRANT OR ASSISTANCE: NEW WASHER AND DRYER, 2022 FUND DISTRIBUTION, ARPA GRANT, ROOM AND BUILDING ENTRY MODFICATIONS

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

**2022**

Open to Public Inspection

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

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

Department of the Treasury  
Internal Revenue Service

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		17,191.	FMV
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	3	110,251.	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**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? **X**

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

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

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

b If "Yes," describe in Part II.

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

	Yes	No
30a		X
31	X	
32a		X

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

Schedule M (Form 990) 2022



**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

**2022**

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	535,352.
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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

**2022**

**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	130,047.	1,277,413.	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) 2022

**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 VII** Supplemental Information

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

Multiple horizontal lines for supplemental information.