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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 01-01-2010 and ending 12-31-2010

B Check if applicable
- [x] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization
DULUTH SUPERIOR AREA COMMUNITY FOUNDATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
ZEITGEIST ARTS BLD 222 E SUPERIOR
ST NO 302

City or town, state or country, and ZIP + 4
DULUTH, MN 55802

D Employer identification number
41-1429402

E Telephone number
(218) 726-0232

G Gross receipts $ 21,360,497

F Name and address of principal officer
HOLLY SAMPSON
ZEITGEIST ARTS BLD 222 E SUPERIOR
ST NO 3
DULUTH, MN 55802

H(a) Is this a group return for affiliates? [ ] Yes [x] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status [x] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW DSACOMMUNITYFOUNDATION COM

K Form of organization [x] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation 1983

M State of legal domicile MN

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE DULUTH SUPERIOR AREA COMMUNITY FOUNDATION PROMOTES PRIVATE GIVING FOR THE PUBLIC GOOD

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	13
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	**5**	9
6	Total number of volunteers (estimate if necessary)	**6**	270
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,020,623	1,913,395
9	Program service revenue (Part VIII, line 2g)	0	0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-478,319	1,621,594
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	32,639	38,592
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,574,943	3,573,581
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,481,211	1,459,680
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	546,952	525,798
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶151,311		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	566,624	439,082
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,594,787	2,424,560
19	Revenue less expenses Subtract line 18 from line 12	-1,019,844	1,149,021

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	46,802,169	51,800,410
21	Total liabilities (Part X, line 26)	1,701,599	1,834,263
22	Net assets or fund balances Subtract line 21 from line 20	45,100,570	49,966,147

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.

Sign Here

****** | 2011-06-27
Signature of officer | Date

HOLLY SAMPSON PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ▶ [ ]	PTIN
DEBORAH MEDLIN	DEBORAH MEDLIN			

Firm's name ▶ EIKILL & SCHILLING LTD — Firm's EIN ▶

Firm's address ▶ 230 W SUPERIOR ST SUITE 600
DULUTH, MN 55802 — Phone no ▶ (218) 722-4705

May the IRS discuss this return with the preparer shown above? (see instructions) [x] Yes [ ] No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III . . . . . ☑

1 Briefly describe the organization's mission

THE DULUTH SUPERIOR AREA COMMUNITY FOUNDATION PROMOTES PRIVATE GIVING FOR THE PUBLIC GOOD

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

If "Yes," describe these new services on Schedule O

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

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 1,910,666 including grants of $ 1,459,680) (Revenue $)

IN 2010 THE COMMUNITY FOUNDATION AWARDED $1,459,680 15 IN GRANTS AND SCHOLARSHIPS TOTAL GRANTS AWARDED WERE $1,172,334 15 (INCLUDING INTERFUND GRANTS COMPRISED OF 29% UNRESTRICTED FUNDS, 28% DESIGNATED, 24% FIELD OF INTEREST AND 19% DONOR ADVISED THE LARGEST PROGRAM AREA SUPPORTED WAS HUMAN SERVICES WITH 45% OF GRANT FUNDS, FOLLOWED BY 23% IN EDUCATION, 18% IN ARTS, 7% IN COMMUNITY AND ECONOMIC DEVELOPMENT, AND 7% IN ENVIRONMENT OVER 63% OF THE GRANTS FOR 2010 WERE AWARDED WITHIN ST LOUIS COUNTY IN 2010 THE COMMUNITY FOUNDATION AWARDED $166,596 IN SCHOLARSHIPS FROM ENDOWED FUNDS AND $120,750 FROM 8 TEMPORARY SCHOLARSHIP FUNDS FOR WHICH THE FOUNDATION PROVIDES SCHOLARSHIP SERVICES IN ADDITION THE FOUNDATION PROVIDED SCHOLARSHIPS TOTALING $495,000 FROM AN AFFILIATED TRUST SCHOLARSHIP

4b (Code) (Expenses $ 213,837 including grants of $) (Revenue $)

IN 2010 THE COMMUNITY FOUNDATION INCREASED ITS VISABILITY THROUGH A PAID MEDIA CAMPAIGN, EARNED MEDIA AND A SOCIAL MEDIA CAMPAIGN THESE EFFORTS RESULTED IN AN INCREASED INTEREST AND AWARENESS OF THE DULUTH SUPERIOR AREA COMMUNITY FOUNDATION THIS CAN BE QUANTIFIED VIA OUR WEBSITE ANALYTICALS AND ELECTRONIC COMMUNICATION DATA, ALONG WITH INCREASED ATTENDANCE AT OUR COMMUNITY WIDE EVENTS

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

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ $ 2,124,503

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)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6	Yes	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
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, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
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? *If "Yes," complete Schedule D, Part VII.*	11b		No
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? *If "Yes," complete Schedule D, Part VIII.*	11c		No
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? *If "Yes," complete Schedule D, Part IX.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e		No
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)? *If "Yes," complete Schedule D, Part X.*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Parts III and IV*	16		No
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? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		No
24a	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? *If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
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? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	**35**		No
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* ☐ **Yes** ☑ **No**			
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	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? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	4		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	9		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Yes	
b	If "Yes," enter the name of the foreign country ▶ BD , CJ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

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

Check if Schedule O contains a response to any question in this Part VI . . . . . ☑

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 13		
b	Enter the number of voting members included in line 1a, above, who are independent	1b 13		
2	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?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . .	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . .	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	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?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ MN

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ Own website ☑ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

JOHN M FOSCHI
222 E SUPERIOR ST SUITE 302
DULUTH, MN 55802
(218) 726-0232

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

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DONALD WALLGREN IMMEDIATE PAST CHAIR		X						0	0	0
(2) LYLE NORTHEY CHAIR		X		X				0	0	0
(3) RYAN BOMAN TRUSTEE		X						0	0	0
(4) JENNIFER CAREY VICE CHAIR		X		X				0	0	0
(5) PHILLIP ROLLE TRUSTEE		X						0	0	0
(6) AREND SANDBULTE TRUSTEE		X						0	0	0
(7) HOWARD KLATZKY SECRETARY		X		X				0	0	0
(8) LEROY KOLQUIST TREASURER		X		X				0	0	0
(9) FARIBA PENDLETON TRUSTEE		X						0	0	0
(10) DAVID NASBY TRUSTEE		X						0	0	0
(11) CLAUDIA SCOTT WELTY TRUSTEE		X						0	0	0
(12) AMY HUNT KURONEN TRUSTEE		X						0	0	0
(13) MIA THIBODEAU TRUSTEE		X						0	0	0
(14) HOLLY SAMPSON PRESIDENT	40 00			X				118,813	0	12,265

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b **Sub-Total**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								118,813	0	12,265

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

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

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations 1d				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f: 1,913,395				
	g	Noncash contributions included in lines 1a-1f $: 372,397				
	h	**Total.** Add lines 1a-1f ▶	1,913,395			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	**Total.** Add lines 2a–2f ▶				
	3	Investment income (including dividends, interest and other similar amounts) ▶	520,275			520,275
	4	Income from investment of tax-exempt bond proceeds ▶				
	5	Royalties ▶				
		(i) Real / (ii) Personal				
	6a	Gross Rents				
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss) ▶				
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory: 18,888,235				
	b	Less cost or other basis and sales expenses: 17,786,916				
	c	Gain or (loss): 1,101,319				
	d	Net gain or (loss) ▶	1,101,319			1,101,319
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 a				
	b	Less direct expenses b				
	c	Net income or (loss) from fundraising events ▶				
	9a	Gross income from gaming activities See Part IV, line 19 a				
	b	Less direct expenses b				
	c	Net income or (loss) from gaming activities ▶				
	10a	Gross sales of inventory, less returns and allowances a				
	b	Less cost of goods sold b				
	c	Net income or (loss) from sales of inventory ▶				
		Miscellaneous Revenue / Business Code				
	11a	REFUNDS 900099	37,818			37,818
	b	MISCELLANEOUS 900099	774			774
	c					
	d	All other revenue				
	e	**Total.** Add lines 11a–11d ▶	38,592			
	12	**Total revenue.** See Instructions ▶	3,573,581	0	0	1,660,186

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	1,172,334	1,172,334		
2 Grants and other assistance to individuals in the U S See Part IV, line 22	287,346	287,346		
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	131,078	71,239	30,065	29,774
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	311,089	169,474	70,747	70,868
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	54,272	28,818	13,473	11,981
10 Payroll taxes	29,359	15,192	7,047	7,120
a Fees for services (non-employees) Management				
b Legal	1,399	801	356	242
c Accounting	14,996	8,586	3,818	2,592
d Lobbying				
e Professional fundraising services *See Part IV, line 17*				
f Investment management fees	189,191	189,191		
g Other	3,599	2,061	916	622
12 Advertising and promotion	17,221	17,091	55	75
13 Office expenses	16,092	11,101	1,366	3,625
14 Information technology				
15 Royalties				
16 Occupancy	27,825	14,376	5,875	7,574
17 Travel	2,154	1,359	53	742
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,857	2,732	581	544
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,213	2,801	1,293	1,119
23 Insurance	7,022	3,888	1,684	1,450
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a PRINTING	36,652	33,233	168	3,251
b EQUIPMENT	36,278	21,394	7,886	6,998
c PUBLIC EDUCATION MEETIN	36,089	31,928	2,812	1,349
d MISCELLANEOUS	29,562	29,239	224	99
e DUES AND SUBSCRIPTIONS	6,486	5,638	167	681
f All other expenses	5,446	4,681	160	605
25 **Total functional expenses.** Add lines 1 through 24f	2,424,560	2,124,503	148,746	151,311
26 **Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		2,915,225	2	719,927
	3	Pledges and grants receivable, net		2,626,662	3	1,276,645
	4	Accounts receivable, net		16,198	4	18,366
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	232
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 125,448			
	b	Less accumulated depreciation	10b 117,842	12,018	10c	7,606
	11	Investments—publicly traded securities		28,795,148	11	34,179,295
	12	Investments—other securities See Part IV, line 11		12,237,119	12	15,398,540
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		199,799	15	199,799
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		46,802,169	16	51,800,410
Liabilities	17	Accounts payable and accrued expenses		470,666	17	460,355
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D		1,230,933	25	1,373,908
	26	**Total liabilities.** Add lines 17 through 25		1,701,599	26	1,834,263
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		7,607,638	27	10,853,924
	28	Temporarily restricted net assets		30,759,728	28	32,020,728
	29	Permanently restricted net assets		6,733,204	29	7,091,495
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		45,100,570	33	49,966,147
	34	Total liabilities and net assets/fund balances		46,802,169	34	51,800,410

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12) . . .	1	3,573,581
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,424,560
3	Revenue less expenses Subtract line 2 from line 1	3	1,149,021
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	45,100,570
5	Other changes in net assets or fund balances (explain in Schedule O)	5	3,716,556
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	49,966,147

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . . ☑

			Yes	No
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 in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 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 in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
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 in Schedule O and describe any steps taken to undergo such audits . .	3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
DULUTH SUPERIOR AREA COMMUNITY FOUNDATION

Employer identification number
41-1429402

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

_____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support
Total									

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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	2,992,962	3,713,893	4,053,018	2,064,180	1,927,709	14,751,762
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	2,992,962	3,713,893	4,053,018	2,064,180	1,927,709	14,751,762
5 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)						345,711
6 **Public Support.** Subtract line 5 from line 4						14,406,051

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	2,992,962	3,713,893	4,053,018	2,064,180	1,927,709	14,751,762
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,078,108	737,650	600,761	423,179	520,275	3,359,973
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						18,111,735

12 Gross receipts from related activities, etc (See instructions) **12**

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	**14**	79 540 %
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	**15**	66 790 %

16a **33 1/3% support test—2010.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support test—2009.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2010.** 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 **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2009.** 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 **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 **Public Support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)						

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15
16	Public support percentage from 2009 Schedule A, Part III, line 15	16

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2010** (line 10c column (f) divided by line 13 column (f))	17
18	Investment income percentage from **2009** Schedule A, Part III, line 17	18

19a **33 1/3% support tests—2010.** 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—2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

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

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
DULUTH SUPERIOR AREA COMMUNITY FOUNDATION

Employer identification number
41-1429402

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	26	
2	Aggregate contributions to (during year)	1,356,547	
3	Aggregate grants from (during year)	197,551	
4	Aggregate value at end of year	6,316,188	

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? ☑ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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 ☑ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–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 Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06	2d

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

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ _____

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

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

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

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

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

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

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

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

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

b If "Yes," explain the arrangement in Part XIV 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? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

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

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	44,206,525	35,343,030	50,172,041		
b Contributions	1,585,047	1,712,498	3,227,555		
c Investment earnings or losses	5,246,287	9,283,468	-15,466,829		
d Grants or scholarships	1,252,885	1,318,536	1,600,534		
e Other expenditures for facilities and programs					
f Administrative expenses	486,645	813,935	989,203		
g End of year balance	49,298,329	44,206,525	35,343,030		

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Term endowment ▶

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	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		125,448	117,842	7,606
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				7,606

Part VII Investments—Other Securities. 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) CHARITABLE REMAINDER TRUST	358,577	F
(B) ALTERNATIVE INVESTMENTS	15,039,963	F
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	15,398,540	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
HELD IN TRUST FOR OTHERS	337,627
MANAGED FOR OTHERS	1,036,281
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	1,373,908

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,573,581
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,424,560
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	1,149,021
4	Net unrealized gains (losses) on investments	4	3,716,556
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	3,716,556
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	4,865,577

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	7,313,702
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	3,716,556		
b	Donated services and use of facilities	2b	23,565		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	3,740,121
3	Subtract line **2e** from line **1**			3	3,573,581
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 XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	3,573,581

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	2,448,125
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	23,565		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	23,565
3	Subtract line **2e** from line **1**			3	2,424,560
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	2,424,560

Part XIV Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493182004051

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
DULUTH SUPERIOR AREA COMMUNITY FOUNDATION

Employer identification number
41-1429402

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient 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 Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations . . . ▶ 58

3 Enter total number of other organizations . . . ▶ 4

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) SCHOLARSHIPS	150	287,346			

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 DULUTH SUPERIOR AREA COMMUNITY FOUNDATION (DSACF) REQUIRES ALL GRANTEES TO SIGN AND ABIDE BY A GRANT AGREEMENT THAT REQUIRES THE GRANTEE TO USE GRANT MONIES ONLY FOR THE DESIGNATED PURPOSES DESCRIBED IN GRANT APPLICATION, MAINTAIN THEIR BOOKS/RECORDS TO ACCOUNT FOR SEPARATELY THE GRANT FUNDS AND EXPENDITURES, PERMIT DSACF ACCESS TO THEIR FILES/RECORDS, RETURN ANY UNUSED FUNDS, SUBMIT THE FINAL PROJECT REPORT BY A SET DATE THE DSACF DIRECTOR OF COMMUNITY PHILANTHROPY AND THEIR STAFF MONITORS THE GRANTEE'S COMPLETION OF THESE CRITERIA INCLUDING REPORT REVIEWS, RANDOM FIELD AND GRANTEE REQUIRED PROGRESS REPORTS AND OTHER WORK AS CONSIDERED NECESSARY TO ENSURE FULL GRANTEE COMPLIANCE WITH ALL TERMS OF THE GRANT AGREEMENT

Additional Data Return to Form

Software ID:
Software Version:
EIN: 41-1429402
Name: DULUTH SUPERIOR AREA COMMUNITY FOUNDATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AH ZEPPA FAMILY FOUNDATION222 E SUPERIOR ST STE 326 DULUTH,MN 55802	20-6424699	501(C)(3)	5,000				MAJORA CARTER PUBLIC PRESENTATION
ARROWHEAD ECONOMIC OPPORTUNITY AGENCY702 SOUTH THIRD AVENUE VIRGINIA,MN 55792	41-6052144	501(C)(3)	20,000				ASSIST INDIVIDUALS IN NEED
ARROWHEAD REGIONAL DEVELOPMENT COMMISSION221 WEST FIRST STREET DULUTH,MN 55802	41-0914274	501(C)(3)	10,000				AVIATION INDUSTRY BRANDING AND MARKETING PLAN
BAD RIVER WATERSHED ASSOCIATIONPO BOX 875 ASHLAND,WI 54806	41-3710575	501(C)(3)	5,000				COMMUNITY ASSESSMENT OF THE BAD RIVER WATERSHED
BAYFIELD COMMUNITY EDUCATION FOUNDATION INCPO BOX 921 BAYFIELD,WI 54814	39-1843162	501(C)(3)	7,497				INTEREST ALLOCATION AND PROGRAM SUPPORT
BONG P-38 FUND INC305 HARBOR VIEW PARKWAY SUPERIOR,WI 54880	39-1647421	501(C)(3)	5,871				EDUCATION OUTREACH COORDINATOR
BOYS & GIRLS CLUB OF DULUTH2623 WEST 2ND STREET DULUTH,MN 55816	41-0969947	501(C)(3)	13,700				PROGRAM SUPPORT AND CORE MISSION SUPPORT
CARLTON COUNTY CHILDREN AND FAMILY SERVICES COLLABORATIVE509 CARLTON AVENUE CLOQUET,MN 55720	41-6000448	501(C)(3)	10,000				JUMP START 4 KINDERGARTEN
CHALLENGE CENTER INC39 NORTH 25TH STREET EAST SUPERIOR,WI 54880	39-1658019	501(C)(3)	5,000				COMMUNITY BASED SUPPORTED EMPLOYMENT
CHURCHES UNITED IN MINISTRY102 WEST SECOND STREET DULUTH,MN 55802	41-1227969	501(C)(3)	11,239				ACTIVATING IMMERGING LEADERS IN NEIGHBORHOODS, EMERGENCY SHELTER OPERATING SUPPORT, INTEREST ALLOCATION FOOD SHELVES
CITY OF TWO HARBORS522 FIRST AVENUE TWO HARBORS,MN 55616	41-6005579	CITY OF TWO HARBORS	9,000				TWO HARBORS HERITAGE DAYS, FIRE DEPARTMENT STORAGE BUILDING, 2010 MAYOR'S BLOCK PARTY
CLOQUET EDUCATIONAL FOUNDATION302 14TH STREET CLOQUET,MN 55720	41-1543092	501(C)(3)	23,268				PROGRAM SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COLLEGE OF ST SCHOLASTICA1200 KENWOOD AVENUE DULUTH,MN 55811	41-0698301	501(C)(3)	10,738				INTERFAITH DIALOGUE AND SERVICE LEARNING, MULTICULTURAL LEADERSHIP ORIENTATION, TOWER FUND-FINANCIAL AID, THE WAR ON AMERICAN IDEALS, THE ROOTS OF TERROR
COMMUNITY ACTION DULUTH19 NORTH 21ST AVENUE WEST DULUTH,MN 55806	41-1410670	501(C)(3)	22,500				JUMP START DULUTH, 2010 TOUCHSTONE AWARD, COMMUNITY ENGAGEMENT GETTING AHEAD DULUTH
DAMIANO OF DULUTH INC 206 WEST FOURTH STREET DULUTH,MN 55806	41-1453521	501(C)(3)	18,484				DAMIANO SOCIAL SERVICES, CLOTHES THAT WORK, KIDS CAFE, INTEREST ALLOCATION - SOUP KITCHEN, BACK TO SCHOOL CLOTHING
DULUTH CHILDREN'S MUSEUM INC506 WEST MICHIGAN STREET DULUTH,MN 55802	41-0718361	501(C)(3)	14,259				MUSEUM ON THE MOVE EXHIBIT EXPLORATIONS, OPERATING SUPPORT, PROGRAM SUPPORT, BE THE SPARK CAPITAL CAMPAIGN
DULUTH FESTIVAL OPERA 222 EAST SUPERIOR STREET DULUTH,MN 55802	20-2525282	501(C)(3)	5,000				OPERA IN THE PARK
DULUTH LIGHTHOUSE FOR THE BLIND4505 WEST SUPERIOR STREET DULUTH,MN 55807	41-0706140	501(C)(3)	28,363				INTEREST ALLOCATION, JENKS FUND, PROGRAM SUPPORT
DULUTH PLAYHOUSE INC 506 WEST MICHIGAN STREET DULUTH,MN 55802	41-0694692	501(C)(3)	22,324				PROGRAM SUPPORT, STAGE PLAY THEATRE FOR CHILDREN WITH AUTISM, 13 THE MUSICAL COLLABORATION, YOUTH LEADERSHIP INTERNSHIP, NORSHOR THEATRE - BUSINESS PLAN, INTEREST ALLOCATION
GENDER MATTERS2001 WAVERLY AVENUE DULUTH,MN 55807	26-3603254	501(C)(3)	8,000				PROGRAM SUPPORT
GIRL SCOUTS OF MINNESOTA AND WISCONSIN LAKES AND PINES COUNCIL424 WEST SUPERIOR STREET G3 DULUTH,MN 55802	41-0877820	501(C)(3)	10,369				PROGRAM SUPPORT, JENKS FUND
GRACE LUTHERAN CHURCH 5454 MILLER TRUNK HIGHWAY DULUTH,MN 55811	41-0974537	501(C)(3)	11,284				PROGRAM SUPPORT
GRANT COMMUNITY SCHOOL COLLABORATIVE 108 EAST 6TH STREET DULUTH,MN 55805	41-2002724	501(C)(3)	16,500				COLLABORATIVE YOUTH DEVELOPMENT PROGRAM MERGER, ANISHINABE CULTURE CLASSES AND POW WOW
HAWK RIDGE BIRD OBSERVATORY INCPO BOX 3006 DULUTH,MN 55803	76-0746366	501(C)(3)	8,000				GENERAL OPERATING SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
HUMAN DEVELOPMENT CENTER1401 E FIRST ST DULUTH,MN 55805	41-0777937	501(C)(3)	8,100				"LOOK IT IN THE EYE" NORTHLAND, PROGRAM SUPPORT
ISD#381 LAKE SUPERIOR PUBLIC SCHOOLS1640 HIGHWAY 2 TWO HARBORS,MN 55616	41-6001896	ISD#381 LAKE SUPERIO	6,864				SCHOOL READINESS PROGRAM, ACCESS YOUTH
ISD#709 DULUTH PUBLIC SCHOOLS215 NORTH FIRST AVENUE EAST DULUTH,MN 55802	41-6003776	ISD#709 - DULUTH PUB	37,160				SCOTT ANDERSON LEADERSHIP FORUM - YEAR VII, INTEREST ALLOCATION, PROGRAM SUPPORT
JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST INC 301 W 1ST STREET DULUTH,MN 55816	41-1424988	501(C)(3)	6,000				JUNIOR ACHIEVEMENT OF THE TWIN PORTS, HERMANTOWN CLASSROOM EXPANSION
JUST KIDS DENTALPO BOX 146 TWO HARBORS,MN 55616	20-4869990	501(C)(3)	8,000				SCHOOL DENTAL CLINICS
KINSHIP OF AITKIN COUNTYPO BOX 372 AITKIN,MN 56431	41-1682641	501(C)(3)	8,500				YOUTH DEVELOPMENT PROGRAM
MARSHALL SCHOOL1215 RICE LAKE ROAD DULUTH,MN 55811	41-0765672	501(C)(3)	6,031				PROGRAM SUPPORT, BIG CIRCLE FUND - FINANCIAL AID
MENDING THE SACRED HOOP202 E SUPERIOR STREET DULUTH,MN 55802	61-1520024	501(C)(3)	10,000				NANDA-GIKENDAN, "TO SEEK KNOWLEDGE"
MILLER-DWAN FOUNDATION502 EAST SECOND STREET DULUTH,MN 55805	23-7396466	501(C)(3)	19,000				PEDIATRIC CANCER CARE, PEDIATRIC BURN CARE, CHILD ADOLESCENT MENTAL HEALTH, CHILDREN AND YOUTH MENTAL HEALTH FACILITY
MINNESOTA BALLET301 WEST FIRST STREET DULUTH,MN 55802	41-6055588	501(C)(3)	10,901				EDUCATION COORDINATOR, GUEST COSTUMER, HERMANTOWN MIDDLE SCHOOL OUTREACH PROGRAM
MINNESOTA COUNCIL FOR QUALITY1821 UNIVERSITY AVENUE W ST PAUL,MN 55104	41-1645157	501(C)(3)	10,000				DULUTH/SUPERIOR COMMUNITY LEADERSHIP FORUM
MINNESOTA LAND TRUST 2356 UNIVERSITY AVENUE WEST ST PAUL,MN 55114	41-1713652	501(C)(3)	15,000				NORTH SHORE PROTECTION INITIATIVE

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NEIGHBORHOOD HOUSING SERVICES OF DULUTH224 EAST 4TH STREET DULUTH,MN 55805	41-1465688	501(C)(3)	12,500				4TH STREET CORRIDOR REVITALIZATION, 2010 TOUCHSTONE AWARD
NORTH SHORE COMMUNITY SCHOOL5926 RYAN ROAD DULUTH,MN 55804	41-2009080	501(C)(3)	6,140				GREENHOUSE REVITALIZATION, INTEREST ALLOCATION
NORTH SHORE HEALTH CARE FOUNDATIONPO BOX 454 GRAND MARAIS,MN 55604	41-1694904	501(C)(3)	7,007				HOSPICE PROGRAM, EDUCATIONAL MATERIALS
NORTH SHORE HORIZONS PO BOX 206 TWO HARBORS,MN 55616	41-1451736	501(C)(3)	12,300				SURVIVOR EMOTIONAL SUPPORT SERVICES IN TWO HARBORS, SILVER BAY EXPANSION OF SERVICES, TECHNOLOGY UPGRADE
NORTHERN BIBLE SOCIETY 129 WEST FARIBAULT STREET DULUTH,MN 55803	41-0790153	501(C)(3)	7,387				PROGRAM SUPPORT AND INTEREST ALLOCATION
NORTHERN LAKE COUNTY ARTS BOARDPO BOX 67 SILVER BAY,MN 55614	41-1993330	501(C)(3)	5,587				ROSE ENSEMBLE EVENT, ROSE ENSEMBLE COMMUNITY CONCERT, DANCE PROGRAM SCHOLARSHIPS
NORTHSHORE AREA PARTNERS99 EDISON BOULEVARD R21 SILVER BAY,MN 55614	20-1156990	501(C)(3)	12,000				VOLUNTEER PROGRAM SUPPORT, CAREGIVER SUPPORT PROGRAM
PILGRIM CONGREGATIONAL CHURCH2310 EAST FOURTH STREET DULUTH,MN 55812	41-0704218	501(C)(3)	11,149				PROGRAM SUPPORT, OPERATIONAL SUPPORT
RANGE TRANSITIONAL HOUSING INCPO BOX 1146 VIRGINIA,MN 55792	41-1773248	501(C)(3)	5,761				HIBBING TRANSITIONAL HOUSING PROJECT
RANGE WOMEN'S ADVOCATES301 1ST STREET SOUTH STE 100 VIRGINIA,MN 55792	41-1369020	501(C)(3)	10,984				EMPOWERING SURVIVORS HEALING AND RECOVERY, ECONOMIC EMPOWERMENT FOR SURVIVORS
SAFE HAVEN SHELTER FOR BATTERED WOMENP O BOX 3558 DULUTH,MN 55803	41-1317462	501(C)(3)	14,000				PATHWAYS PROGRAM OF NORTHEASTERN MINNESOTA, SUPPORTING PETS SUPPORTING SURVIVORS, PROGRAM SUPPORT
SECOND HARVEST NORTHERN LAKES FOOD BANK4503 AIRPARK BOULEVARD DULUTH,MN 55811	36-3479964	501(C)(3)	8,000				GENERAL OPERATING SUPPORT

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SEXUAL ASSAULT PROGRAM OF NORTHERN ST LOUIS COUNTY505 12TH AVE WEST VIRGINIA,MN 55792	36-3297404	501(C)(3)	6,389				WEST RANGE OUTREACH, DIRECT SERVICES FOR SEXUAL VIOLENCE VICTIMS
SILVER BAY PARENT TEACHER STUDENT ORGANIZATION137 BANKS BOULEVARD SILVER BAY,MN 55614	25-1903810	501(C)(3)	5,748				WILLIAM KELLY ELEMENTARY AFTER SCHOOL PROGRAM
SOAR CAREER SOLUTIONS 205 WEST SECOND STREET DULUTH,MN 55805	41-1449179	501(C)(3)	10,000				SUBSIDIZED EMPLOYMENT SERVICES
ST PAUL'S EPISCOPAL CHURCH1710 EAST SUPERIOR STREET DULUTH,MN 55812	41-0694742	501(C)(3)	5,000				PROGRAM SUPPORT
SUPERIOR BUSINESS IMPROVEMENT DISTRICT 1401 TOWER AVENUE SUITE 302 SUPERIOR,WI 54880	39-6005631	CITY OF SUPERIOR	10,000				PHANTOM GALLERIES, SUPERIOR
SUSTAINABLE TWIN PORTSPO BOX 424 DULUTH,MN 55801	26-2103171	501(C)(3)	5,000				CREATING A SUSTAINABLE TWIN PORTS
THE SALVATION ARMY - DULUTH215 SOUTH 27TH AVENUE WEST DULUTH,MN 55806	41-0698597	501(C)(3)	31,231				INTEREST ALLOCATIONPROGRAM SUPPORT, ASSIST INDIVIDUALS IN NEED, GENERAL OPERATING SUPPORT, EMERGENCY FOOD SERVICES
TRINITY-BY-THE-COVE EPISCOPAL CHURCH553 GALLEON DRIVE NAPLES,FL 34102	11-1646315	501(C)(3)	5,000				PROGRAM SUPPORT
UNITED WAY OF GREATER DULUTH424 WEST SUPERIOR STREET DULUTH,MN 55802	41-0857077	501(C)(3)	67,992				INTEREST ALLOCATION, PROGRAM SUPPORT, JENKS FUND - QUARTERLY PAYMENT, 2-1-1 INFORMATION AND REFERRAL PROGRAM EXPANSION TO SUPERIOR/DOUGLAS COUNTY
UNIVERSITY OF MINNESOTA DULUTH1049 UNIVERSITY DRIVE DULUTH,MN 55812	41-6007513	501(C)(3)	13,645				CELEBRATING THE ART OF COLLABORATION WITH LIBBY LARSON, SCHOOL OF FINE ARTS PROGRAM SUPPORT IN MEMORY OF BOB EATON, THEATER DEPARTMENT, SOCIAL ENTERPRISE GARDEN
VOYAGEURS NATIONAL PARK ASSOCIATION126 N THIRD ST STE 400 MINNEAPOLIS,MN 55401	41-6049473	501(C)(3)	5,625				ENVIRONMENTAL EDUCATION INTERPRETER, VOYAGEURS VOLUNTEER RENDEZVOUS
WTIP NORTH SHORE RADIOPO BOX 1005 GRAND MARAIS,MN 55604	41-1754979	501(C)(3)	12,000				ENGAGING YOUTH, VOICES OF THE NORTH SHORE ARTS COMMUNITY

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
YMCA OF DULUTH302 WEST FIRST STREET DULUTH,MN 55802	41-0693931	501(C)(3)	10,700				PROGRAM SUPPORT, PARTNER WITH YOUTH FUND
YWCA OF DULUTH32 EAST 1ST STREET SUITE 202 DULUTH,MN 55802	41-0696493	501(C)(3)	26,839				PROGRAM SUPPORT, INTEREST ALLOCATION, WOMEN OF DISTINCTION LUNCHEON, GIRL POWER!, SPIRIT VALLEY YOUNG MOTHERS PROGRAM

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.**

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
DULUTH SUPERIOR AREA COMMUNITY FOUNDATION

Employer identification number
41-1429402

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	(c) Corrected? No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	(b) Loan to or from the organization? From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	(e) In default? No	(f) Approved by board or committee? Yes	(f) Approved by board or committee? No	(g) Written agreement? Yes	(g) Written agreement? No
Total . . . . . ▶ $										

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV **Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) HOWARD KLATZKY	TRUSTEE	19,045	PUBLIC COMMUNICATIONS/ANNUAL REPORT COMPLETED BY H T KLATZKY & ASSOCIATES		No
(2) JENNIFER CAREY	TRUSTEE	3,500	LEGAL WORK PROVIDED BY HANFT, FRIDE, PA		No

Part V **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
DULUTH SUPERIOR AREA COMMUNITY FOUNDATION

Employer identification number
41-1429402

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 oncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	28	372,397	AVERAGE MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

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

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
DULUTH SUPERIOR AREA COMMUNITY FOUNDATION

Employer identification number
41-1429402

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		UPON RECEIPT OF THE COMPETED AUDIT AND FORM 990 IN DRAFT FORM FROM THE INDEPENDENT AUDITOR THE ORGANIZATION'S FINANCIAL OFFICER REVIEWS THEM THE FINANCIAL OFFICER PROVIDES A COPY OF THE PUBLIC INSPECTION FORM 990 IN DRAFT FORM TO THE TREASURER FOR REVIEW THE AUDIT COMMITTEE WILL MEET TO REVIEW THE DRAFT OF THE AUDIT AND THE PUBLIC INSPECTION COPY OF THE FORM 990 AS PRESENTED BY THE INDEPENDENT AUDITOR THE DRAFTS OF EACH ARE SENT TO COMMITTEE MEMBERS IN ADVANCE OF THE MEETING TO PROVIDE ADEQUATE TIME FOR REVIEW PRIOR TO THE MEETING AFTER THE AUDIT COMMITTEE'S REVIEW, THE INDEPENDENT AUDITOR WILL PRESENT A DRAFT OF THE AUDIT AND THE PUBLIC INSPECTION COPY OF THE FORM 990 AT THE BOARD MEETING FOR THEIR APPROVAL A COPY OF EACH IS SENT OUT IN THE BOARD PACKET TO PROVIDE TIME FOR REVIEW PRIOR TO THE MEETING

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	AT THE START OF EACH YEAR THE CONFLICT OF INTEREST POLICY AND A QUESTIONNAIRE IS SENT TO ALL BOARD MEMBERS THE QUESTIONNAIRE IS COMPLETED AND RETURNED BY ALL BOARD MEMBERS INFORMATION PERTAINING TO CONFLICTS IS RECORDED BY THE ORGANIZATION A REPORT OF ALL CONFLICTS IS DISTRIBUTED AT EACH MEETING IN ADDITION A DECLARATION SHEET IS DISTRIBUTED AT ALL MEETINGS SO BOARD MEMBERS MAY LIST CONFLICTS OF INTEREST ARISING SINCE THE COMPLETION OF THE QUESTIONNAIRE

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE EXECUTIVE COMMITTEE RECOMMENDS THE SALARY FOR THE PRESIDENT AND ALL OTHER STAFF THIS IS COMPLETED ANNUALLY AS PART OF THE OVERALL BUDGET ANALYSIS BY THE EXECUTIVE COMMITTEE THE EXECUTIVE COMMITTEE THEN PRESENTS THE BUDGET TO THE BOARD FOR APPROVAL

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 18	THE ORGANIZATION MAKES ITS 990 AVAILABLE TO THE PUBLIC UPON REQUEST AND ON GUIDESTAR ORG

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 3,716,556

Identifier	Return Reference	Explanation
	FORM 990, PART XII, LINE 2C	THE PROCESS FOR OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT AUDITOR HAS NOT CHANGED FROM THE PRIOR YEAR