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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 2012 Open to Public Inspection
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A For the 2012 calendar year, or tax year beginning 01-01-2012 , 2012, and ending 12-31-2012

B Check if applicable ☐ 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 \$ 12,258,733
	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 ☒ 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 ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527	
	J Website: ▶ WWW.DSACOMMUNITYFOUNDATION.COM	
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		L Year of formation 1983 M State of legal domicile MN

Part I	Summary
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Activities & Governance	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																				
	<table><tr><td>3 Number of voting members of the governing body (Part VI, line 1a)</td><td>3</td><td>13</td></tr><tr><td>4 Number of independent voting members of the governing body (Part VI, line 1b)</td><td>4</td><td>13</td></tr><tr><td>5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)</td><td>5</td><td>11</td></tr><tr><td>6 Total number of volunteers (estimate if necessary)</td><td>6</td><td>270</td></tr><tr><td>7a Total unrelated business revenue from Part VIII, column (C), line 12</td><td>7a</td><td>0</td></tr><tr><td>b Net unrelated business taxable income from Form 990-T, line 34</td><td>7b</td><td>0</td></tr></table>	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 2012 (Part V, line 2a)	5	11	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		
	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 2012 (Part V, line 2a)	5	11																		
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																			
Revenue	<table><tr><td>8 Contributions and grants (Part VIII, line 1h)</td><td>Prior Year</td><td>Current Year</td></tr><tr><td>9 Program service revenue (Part VIII, line 2g)</td><td>1,647,361</td><td>2,040,591</td></tr><tr><td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td><td>0</td><td>0</td></tr><tr><td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td><td>2,147,157</td><td>2,091,290</td></tr><tr><td>12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td><td>2,243</td><td>5,016</td></tr><tr><td>13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)</td><td>3,796,761</td><td>4,136,897</td></tr></table>	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	9 Program service revenue (Part VIII, line 2g)	1,647,361	2,040,591	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,147,157	2,091,290	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,243	5,016	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,796,761	4,136,897	1,855,591	1,860,658
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year																		
	9 Program service revenue (Part VIII, line 2g)	1,647,361	2,040,591																		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0																		
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12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,243	5,016																			
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,796,761	4,136,897																			
Expenses	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)	556,536	570,479																		
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0																		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶169,202																				
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	0	0																		
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	509,237	468,877																		
	19 Revenue less expenses Subtract line 18 from line 12	2,921,364	2,900,014																		
Net Assets or Fund Balances	<table><tr><td>20 Total assets (Part X, line 16)</td><td>Beginning of Current Year</td><td>End of Year</td></tr><tr><td>21 Total liabilities (Part X, line 26)</td><td>875,397</td><td>1,236,883</td></tr><tr><td>22 Net assets or fund balances Subtract line 21 from line 20</td><td>48,858,345</td><td>53,678,765</td></tr><tr><td></td><td>1,752,004</td><td>1,881,512</td></tr><tr><td></td><td>47,106,341</td><td>51,797,253</td></tr></table>	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year	21 Total liabilities (Part X, line 26)	875,397	1,236,883	22 Net assets or fund balances Subtract line 21 from line 20	48,858,345	53,678,765		1,752,004	1,881,512		47,106,341	51,797,253					
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	1,752,004	1,881,512																			
	47,106,341	51,797,253																			

Part II	Signature Block
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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	***** Signature of officer		2013-06-19 Date		
	HOLLY SAMPSON PRESIDENT Type or print name and title				
	Prnt/Type preparer's name DEBORAH MEDLIN		Preparer's signature		
Paid Preparer Use Only	Firm's name ▶ WIPFLI LLP		Date 2013-06-19	Check ☐ if self-employed	PTIN P00020263
	Firm's address ▶ 230 W SUPERIOR ST SUITE 600 DULUTH, MN 55802			Firm's EIN ▶ 39-0758449	
				Phone no (218) 722-4705	

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 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 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 \$ 2,320,056 including grants of \$ 1,860,658) (Revenue \$)

IN 2012 THE COMMUNITY FOUNDATION AWARDED \$1,860,658 IN GRANTS AND SCHOLARSHIPS TOTAL GRANTS AWARDED WERE \$1,599,646 (INCLUDING INTERFUND GRANTS) COMPRISED OF 27% UNRESTRICTED FUNDS, 40% DESIGNATED, 12% FIELD OF INTEREST AND 21% DONOR ADVISED THE LARGEST PROGRAM AREA SUPPORTED WAS HUMAN SERVICES WITH 46% OF GRANT FUNDS, FOLLOWED BY 21% IN EDUCATION, 17% IN ARTS, 11% IN ENVIRONMENT, AND 5% COMMUNITY AND ECONOMIC DEVELOPMENT OVER 50% OF THE GRANTS FOR 2012 WERE AWARDED WITHIN ST LOUIS COUNTY IN 2012 THE COMMUNITY FOUNDATION AWARDED \$150,262 SCHOLARSHIPS FROM ENDOWED FUNDS, AND \$110,750 FROM 8 TEMPORARY SCHOLARSHIP FUNDS THAT THE FOUNDATION PROVIDES SCHOLARSHIP SERVICES IN ADDITION THE FOUNDATION PROVIDED ADMINISTRATIVE SERVICES FOR AFFILIATED SCHOLARSHIPS TOTALING \$552,000 WHERE ALL OF THE FUNDS ARE HELD BY A LOCAL BANK DSACF CONTRACTED WITH A SOFTWARE VENDOR TO CREATE NEW SOFTWARE FOR AN ONLINE APPLICATION PROCESS FOR SCHOLARSHIPS, GRANTS AND ECOMMITTEE DATA FOR DSACF COMMITTEES THIS PROCESS WAS 50% COMPLETED IN 2012

4b

(Code) (Expenses \$ 239,547 including grants of \$) (Revenue \$)

PUBLIC EDUCATION IN 2012, DSACF WORKED WITH A CONTRACTED PROFESSIONAL ON THE REDESIGN OF A NEW WEBSITE WHICH WAS PUT INTO FULL USE IN EARLY 2013

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 ▶ 2,559,603

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 instructions)? 	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	No
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? 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 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? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, 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, line 10? 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 Yes	
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 Yes	
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 Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	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 and XII 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? 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 United States? 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 United States? 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 Yes	
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 hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	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>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	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>	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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	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>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
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>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b 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.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
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.		
2b		Yes	
3a			No
3b			
4a		Yes	
b			
5a			No
5b			No
5c			
6a			No
6b			
7 Organizations that may receive deductible contributions under section 170(c).			
7a			No
7b			
7c			No
7d			
7e			No
7f			No
7g			
7h			
8			No
9 Sponsoring organizations maintaining donor advised funds.			
9a			No
9b			No
10 Section 501(c)(7) organizations. Enter			
10a			
10b			
11 Section 501(c)(12) organizations. Enter			
11a			
11b			
12a			
12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13a			
13b			
13c			
14a			No
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	13	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
1b	Enter the number of voting members included in line 1a, above, who are independent	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	Did the organization have members or stockholders?	6	No
7a	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?	7a	No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	8a	Yes
8b	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	Did the organization have local chapters, branches, or affiliates?	10a	No
10b	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?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did 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?		
15a	The organization's CEO, Executive Director, or top management official	15a	Yes
15b	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
16b	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?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	MN , WI
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 made these available. Check all that apply. ☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization	JOHN M FOSCHI 222 E SUPERIOR ST SUITE 302 DULUTH, MN (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 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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARLENE DAVID TRUSTEE	1 00	X						0	0	0
(2) LYLE NORTHEY IMMEDIATE PAST CHAIR	1 00	X						0	0	0
(3) RYAN BOMAN TRUSTEE	1 00	X						0	0	0
(4) JENNIFER CAREY CHAIR	1 00	X		X				0	0	0
(5) PHILLIP ROLLE TRUSTEE	1 00	X						0	0	0
(6) AREND SANDBULTE TRUSTEE	1 00	X						0	0	0
(7) HOWARD KLATZKY SECRETARY	1 00	X		X				0	0	0
(8) AMY KURONEN TREASURER	1 00	X		X				0	0	0
(9) JAMES ZASTROW TRUSTEE	1 00	X						0	0	0
(10) CLAUDIA SCOTT WELTY VICE CHAIR	1 00	X		X				0	0	0
(11) BETHANY OWEN TRUSTEE	1 00	X						0	0	0
(12) MIA THIBODEAU TRUSTEE	1 00	X						0	0	0
(13) RENEE WACHTER TRUSTEE	1 00	X						0	0	0
(14) HOLLY SAMPSON PRESIDENT	40 00			X				130,000	0	14,714

Part VII

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							130,000	0	14,714	

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

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>	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. 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

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 to any question in this Part VIII

			(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	89,913		
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,950,678		
	g	Noncash contributions included in lines 1a-1f \$		283,639		
	h	Total. Add lines 1a-1f		2,040,591		
Program Service Revenue	2a		Business Code			
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f				
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		941,043	
4		Income from investment of tax-exempt bond proceeds . .				
5		Royalties				
6a		Gross rents	(i) Real	(ii) Personal		
b		Less rental expenses				
c		Rental income or (loss)				
d		Net rental income or (loss)				
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
b		Less cost or other basis and sales expenses				
c		Gain or (loss)				
d		Net gain or (loss)			1,150,247	1,150,247
8a		Gross income from fundraising events (not including \$ 89,913 of contributions reported on line 1c) See Part IV, line 18				
b		Less direct expenses	a	0		
c		Net income or (loss) from fundraising events . .	b	1,383		
9a		Gross income from gaming activities See Part IV, line 19				
b		Less direct expenses	a			
c		Net income or (loss) from gaming activities . .	b			
10a		Gross sales of inventory, less returns and allowances .				
b		Less cost of goods sold	a			
c		Net income or (loss) from sales of inventory . .	b			
Miscellaneous Revenue		Business Code				
11a	REFUNDS	900099	3,978		3,978	
b	MISCELLANEOUS	900099	2,421		2,421	
c						
d	All other revenue					
e	Total. Add lines 11a-11d		6,399			
12	Total revenue. See Instructions		4,136,897	0	0	2,096,306

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 to any question in this Part IX

☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	1,599,646	1,599,646		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	261,012	261,012		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	144,714	79,704	33,606	31,404
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.	330,542	182,198	76,987	71,357
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9	Other employee benefits.	64,135	35,076	14,503	14,556
10	Payroll taxes.	31,088	17,179	7,175	6,734
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	709	510	172	27
c	Accounting.	17,176	12,359	4,165	652
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	180,354	180,354		
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	39,536	28,447	9,587	1,502
12	Advertising and promotion.	19,826	18,096	833	897
13	Office expenses.	13,394	7,479	1,954	3,961
14	Information technology.				
15	Royalties.				
16	Occupancy.	33,144	18,544	7,438	7,162
17	Travel.	4,047	2,927	37	1,083
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	7,520	4,104	426	2,990
20	Interest.				
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	18,676	10,056	4,901	3,719
23	Insurance.	7,445	4,175	1,859	1,411
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a	PRINTING	38,768	35,708	211	2,849
b	PUBLIC EDUCATION MEETIN	36,762	25,293	2,222	9,247
c	EQUIPMENT	33,260	21,672	3,376	8,212
d	DUES AND SUBSCRIPTIONS	9,184	6,197	1,615	1,372
e	All other expenses	9,076	8,867	142	67
25	Total functional expenses. Add lines 1 through 24e.	2,900,014	2,559,603	171,209	169,202
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response to any question in this Part X

☐

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				1	
	2	Savings and temporary cash investments			1,382,123	2	2,538,427
	3	Pledges and grants receivable, net			1,030,234	3	739,477
	4	Accounts receivable, net			6,225	4	9,022
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges				9	251
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	224,971			
	b	Less accumulated depreciation	10b	130,057	20,876	10c	94,914
	11	Investments—publicly traded securities			33,588,263	11	34,164,326
	12	Investments—other securities See Part IV, line 11			12,630,825	12	15,932,549
	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)			48,858,345	16	53,678,765
Liabilities	17	Accounts payable and accrued expenses			683,114	17	698,642
	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	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L				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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			1,068,890	25	1,182,870
	26	Total liabilities. Add lines 17 through 25			1,752,004	26	1,881,512
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			7,180,952	27	10,763,958
	28	Temporarily restricted net assets			33,025,686	28	33,883,406
	29	Permanently restricted net assets			6,899,703	29	7,149,889
	Organizations that do not follow SFAS 117 (ASC 958), 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			47,106,341	33	51,797,253
	34	Total liabilities and net assets/fund balances			48,858,345	34	53,678,765

Part XI Reconciliation 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	4,136,897
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,900,014
3	Revenue less expenses Subtract line 2 from line 1	3	1,236,883
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	47,106,341
5	Net unrealized gains (losses) on investments	5	3,454,029
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	51,797,253

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? 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		No
2b	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	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
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?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

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

2012

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 33¹/₃% 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 33¹/₃% 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 - Non-functionally integrated
- 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?

(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 supported organization?

(ii)

A family member of a person described in (i) above?

(iii)

A 35% controlled entity of a person described in (i) or (ii) above?
- h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	4,053,018	2,064,180	1,927,709	1,647,361	2,040,591	11,732,859
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	4,053,018	2,064,180	1,927,709	1,647,361	2,040,591	11,732,859
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)						348,538
6 Public support. Subtract line 5 from line 4						11,384,321

Section B. Total Support							
Calendar year (or fiscal year beginning in) ▶		(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7	Amounts from line 4	4,053,018	2,064,180	1,927,709	1,647,361	2,040,591	11,732,859
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	600,761	423,179	520,275	855,810	941,043	3,341,068
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)						15,073,927
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 2012 (line 6, column (f) divided by line 11, column (f))	14	75 520 %
15	Public support percentage for 2011 Schedule A, Part II, line 14	15	78 740 %
16a	33 1/3% support test—2012. 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—2011. 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 stop here. The organization qualifies as a publicly supported organization		
17a	10%-facts-and-circumstances test—2012. 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—2011. 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 IIISupport 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage			
15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15		
16 Public support percentage from 2011 Schedule A, Part III, line 15	16		

Section D. Computation of Investment Income Percentage			
17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17		
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18		
19a 33 1/3% support tests—2012. 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—2011. 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.** 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

Explanation

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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	27	
2 Aggregate contributions to (during year)	243,632	
3 Aggregate grants from (during year)	332,194	
4 Aggregate value at end of year	6,349,153	
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 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?	☒ 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 education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

	Held at the End of the Year
2a	
2b	
2c	
2d	

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

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

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

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

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

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

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

Part III

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

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

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

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

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

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

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

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

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

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

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

	Amount
1c	
1d	
1e	
1f	

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

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

☐

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

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	46,465,885	49,298,329	44,206,525	35,343,030	50,172,041
b Contributions	1,189,792	1,040,332	1,585,047	1,712,498	3,227,555
c Net investment earnings, gains, and losses	5,465,854	-1,610,231	5,246,287	9,283,468	-15,466,829
d Grants or scholarships	1,245,584	1,558,115	1,252,885	1,318,536	1,600,534
e Other expenditures for facilities and programs					
f Administrative expenses	875,051	704,430	486,645	813,935	989,203
g End of year balance	51,000,896	46,465,885	49,298,329	44,206,525	35,343,030

2

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

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

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

3a

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

(i)

unrelated organizations

	Yes	No
3a(i)		No
3a(ii)		No

(ii)

related organizations

b

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

3b		
----	--	--

4

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

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

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		224,971	130,057	94,914
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				94,914

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

1	Total revenue, gains, and other support per audited financial statements	1	7,610,190
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	3,454,029
b	Donated services and use of facilities	2b	17,881
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	3,471,910
3	Subtract line 2e from line 1	3	4,138,280
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	-1,383
c	Add lines 4a and 4b	4c	-1,383
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	4,136,897

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

1	Total expenses and losses per audited financial statements	1	2,919,278
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	17,881
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	1,383
e	Add lines 2a through 2d	2e	19,264
3	Subtract line 2e from line 1	3	2,900,014
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	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	2,900,014

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

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X, LINE 2	INCOME TAXES - THE FOUNDATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND UNDER SIMILAR PROVISIONS OF THE MINNESOTA INCOME TAX ACT SHOULD THAT STATUS BE CHALLENGED IN THE FUTURE, THE FOUNDATION'S 2011, 2010, AND 2009 TAX YEARS ARE OPEN FOR EXAMINATION BY THE INTERNAL REVENUE SERVICE
PART XI, LINE 4B - OTHER ADJUSTMENTS		SPECIAL EVENT EXPENSES -1,383
PART XII, LINE 2D - OTHER ADJUSTMENTS		SPECIAL EVENT EXPENSES 1,383

Part II Fundraising Events. Complete if the organization answered "Yes" to 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 YOUNG LEADERS CONVIVIAL (event type)	(b) Event #2 TWO HARBORS TRAIN RIDE FUNDRAISER (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1	Gross receipts	69,544	20,369	89,913
	2	Less Contributions . .	69,544	20,369	89,913
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Noncash prizes . .			
	6	Rent/facility costs . .			
	7	Food and beverages .			
	8	Entertainment			
	9	Other direct expenses .	814	569	1,383
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Combine line 3, column (d), and line 10 ▶			
					(1,383)
					-1,383

Part III Gaming. Complete if the organization answered "Yes" to 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			
Direct Expenses	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses . .			
	6	Volunteer labor	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Combine lines 1 and 7 in column (d) ▶			

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate 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 _____

Does the organization operate 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 operated in

a The organization's facility	13a	
b An outside facility	13b	

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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year  \$ _____

Part IV Supplemental Information. Complete this part to 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 complete this part to provide any additional information (see instructions).

Identifier	Return Reference	Explanation
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Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2012

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. Part II can be duplicated if additional space is needed.

(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 listed in the line 1 table

70

3

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

Part III

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

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) SCHOLARSHIPS	138	261,012			

Part IV

Supplemental Information.

Complete this part to provide the information required in Part I, line 2, Part III, column (b), 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

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
MORGAN PARK COMMUNITY CLUB1040 84TH AVE WEST DULUTH, MN 55808	41-1435961	501(C)(3)	5,000				FOR GARY MORGAN PARK HOCKEY ASSOCIATION - PLAYER BOXES REBUILD AND RINK REPAIR
A H ZAPPA FAMILY FOUNDATION222 EAST SUPERIOR STREET STE 326 DULUTH, MN 55802	20-6424699	501(C)(3)	15,812				FOR HEALTHY DULUTH AREA COALITION - CAPACITY BUILDING
COLLEGE OF ST SCHOLASTICA1200 KENWOOD AVENUE DULUTH, MN 55811	41-0698301	501(C)(3)	89,282				DIVERSITY FOR AN OPEN COMMUNITY, TOWER FUND SCHOLARSHIP, TWINPORTSCONNEX A PROJECT TO RETAIN YOUNG ADULTS IN THE TWIN PORTS AREA, 2012 TOUCHSTONE INCLUSIVENESS AWARD, MULTICULTURAL LEADERSHIP ORIENTATION FOR COLLEGE STUDENTS, ADDICTION TREATMENT AND RECOVERY SPEAKER SERIES, MULTICULTURAL LEADERSHIP ORIENTATION FOR COLLEGE STUDENTS, UNLEASHING WOMEN TO FIGHT GLOBAL POVERTY
COMMUNITY ACTION DULUTH19 NORTH 21ST AVENUE WEST DULUTH, MN 55806	41-1410670	501(C)(3)	23,500				ALLY COMMUNITY ENGAGEMENT - AFRICAN AMERICAN EDUCATION SUMMITS, CIRCLES OF SUPPORT - ANNUAL MEETING THANK YOU, SOUL OF THE COMMUNITY II - CULTURAL OPENNESS SUMMIT
VIOLENCE PREVENTION CENTERPO BOX 134 GRAND MARAIS, MN 55604	41-1551944	501(C)(3)	7,500				FOR NORTH SHORE VISITATION CENTER - PROGRAM SUPPORT
DOMESTIC ABUSE INTERVENTION PROGRAMS202 EAST SUPERIOR STREET STE 300 DULUTH, MN 55802	41-1382134	501(C)(3)	10,000				STRONG MOMS / SAFE KIDS
DULUTH LIBRARY FOUNDATION520 WEST SUPERIOR ST DULUTH, MN 55802	41-1696460	501(C)(3)	5,000				PROGRAM SUPPORT
GREAT LAKES AQUARIUM & FRESHWATER DISCOVERY CENTER353 HARBOR DRIVE DULUTH, MN 55802	41-1659809	501(C)(3)	7,500				INTERACTIVE VIDEO CONFERENCING PROGRAMINTERACTIVE VIDEO CONFERENCING DEVELOPMENT PROGRAM
HAMLIN UNIVERSITY 1536 HEWITT AVENUE ST PAUL, MN 55104	41-0693960	501(C)(3)	10,000				CB CONGDON SCHOLARSHIP FUND
ISD#381 LAKE SUPERIOR PUBLIC SCHOOLS1640 HIGHWAY 2 TWO HARBORS, MN 55616	41-6001896	170(C)(1)	9,894				GOT SURVEYS?, TWO HARBORS COMMUNITY EDUCATION PRESCHOOL SCHOLARSHIPS, THHS CHEER SQUAD SAFETY, SCHOOL READINESS SCHOLARSHIPS - SILVER BAY
ISD#709 DULUTH PUBLIC SCHOOLS215 NORTH FIRST AVENUE EAST DULUTH, MN 55802	41-6003776	170(C)(1)	24,285				SCOTT ANDERSON LEADERSHIP FORUM - YEAR X
KINSHIP OF AITKIN COUNTYPO BOX 372 AITKIN, MN 56431	41-1682641	501(C)(3)	8,281				FOUR STEPS TOWARD YOUTH SUCCESS PROGRAMMING
MINNESOTA ASSISTANCE COUNCIL FOR VETERANS 360 ROBERT ST N STE 306 ST PAUL, MN 55101	41-1694717	501(C)(3)	5,000				2012 FLOOD RELIEF FOR DULUTH-AREA VETERANS
MINNESOTA MEDICAL FOUNDATION200 OAK STREET SE STE 300 MINNEAPOLIS, MN 55455	41-6027707	501(C)(3)	5,000				FUND 1312 EDWIN HALLER SCHOLARSHIP
MILLER-DWAN FOUNDATION502 EAST SECOND STREET DULUTH, MN 55805	23-7396466	501(C)(3)	9,000				PEDIATRIC CANCER CARE, CHILD ADOLESCENT MENTAL HEALTH, PEDIATRIC BURN CARE
MINNESOTA BALLET301 WEST FIRST STREET DULUTH, MN 55802	41-6055588	501(C)(3)	10,735				GUEST TEACHING/COACHING 2013, FLOOD RELIEF, FIREBIRD SET-BUILD, STRATEGIC PLANNING
NORTH SHORE HEALTH CARE FOUNDATIONPO BOX 454 GRAND MARAIS, MN 55604	41-1694904	501(C)(3)	7,000				ART THERAPY FOR ELDERNS FACING MEMORY LOSS OR END-OF-LIFE, CARE PARTNERS - HOSPICE PROGRAM
RONALD MCDONALD HOUSE OF ROCHESTER MN INC850 2ND STREET SOUTHWEST ROCHESTER, MN 55902	41-1344744	501(C)(3)	5,000				PROGRAM SUPPORT
SILVER BAY PARENT TEACHER STUDENT ORGANIZATION137 BANKS BOULEVARD SILVER BAY, MN 55614	25-1903810	501(C)(3)	5,000				WILLIAM KELLY ELEMENTARY AFTER SCHOOL PROGRAM
TWO HARBORS AREA CHAMBER OF COMMERCE 1330 HIGHWAY 61 TWO HARBORS, MN 55616	41-0827278	501(C)(3)	5,663				NORTH SHORE INFORMATION CENTER UPDATE, ENHANCE THE VISITOR EXPERIENCE AT THE DOWNTOWN WATERFRONT
UNIVERSITY OF WISCONSIN - SUPERIOR OLD MAIN 212 SUPERIOR, WI 54880	39-6006492	170(C)(1)	5,640				GAINING EARLY AWARENESS AND READINESS IN SUPERIOR
UNITED WAY OF GREATER DULUTH424 WEST SUPERIOR STREET DULUTH, MN 55802	41-0857077	501(C)(3)	274,554				LONG TERM FLOOD RELIEF FUND, PROGRAM SUPPORT, REGIONAL FLOOD FUND, 2-1-1 INFORMATION AND REFERRAL
WOODLAND HILLS4321 ALLENDALE AVENUE DULUTH, MN 55803	41-0693848	501(C)(3)	116,000				RESTORATION OF THE WOODLAND HILLS THEATRE, PROGRAM SUPPORT, YOUTH SERVICES
YMCA OF DULUTH302 WEST FIRST STREET DULUTH, MN 55802	41-0693931	501(C)(3)	19,138				WOODLAND COMMUNITY CENTER GARDEN AND KITCHEN, MENTOR SUPERIOR, HERMAN TOWN PROCTOR MENTORING, MENTOR SUPERIOR, PARTNER WITH YOUTH FUND
YWCA OF DULUTH32 EAST 1ST STREET SUITE 202 DULUTH, MN 55802	41-0696493	501(C)(3)	20,692				YWCA SPIRIT VALLEY FLOOD RELIEF PROGRAM SUPPORT, JOB READINESS AND EMPLOYMENT PROJECT
FAMILY ALTERNATIVES INC1089 SE 10TH AVE MINNEAPOLIS, MN 55414	41-1356085	501(C)(3)	10,000				CORE PROJECT
HARTLEY NATURE CENTER 3001 WOODLAND AVE DULUTH, MN 55803	36-3507636	501(C)(3)	9,354				2012-2013 SCHOOL PROGRAM, HARTLEY POND DOCK INSTALLATION
LOCAL INITIATIVES SUPPORT CORPORATION 202 WEST SUPERIOR STR STE 401 DULUTH, MN 55802	13-3030229	501(C)(3)	5,000				HIGH-IMPACT IMMEDIATE PROJECTS FOR LISC LEADERSHIP
LUTHERN SOCIAL SERVICE424 WEST SUPERIOR STREET DULUTH, MN 55802	41-0872993	501(C)(3)	105,503				NORTHLAND FLASH FLOOD DISASTER RESPONSE, PROGRAM SUPPORT
MAYO FOUNDATION200 FIRST STREET SW ROCHESTER, MN 55905	41-1937751	501(C)(3)	5,000				ALZHEIMERS DRIVE DONATION, PEDIATRICS - CANCER
ONE ROOF COMMUNITY HOUSING206 W 4TH ST STE 201 DULUTH, MN 55806	41-1678328	501(C)(3)	25,000				ACQUISITION-REHABILITATION AND HOUSING SERVICES CENTER
PROGRAM FOR AID TO VICTIMS OF SEXUAL ASSAULT32 EAST FIRST STREET STE 200 DULUTH, MN 55802	41-1350021	501(C)(3)	5,000				SEXUAL ASSAULT NURSE EXAMINER (SANE) PEDIATRIC PROGRAM
A NATURAL BRANCH OF LEARNINGP O BOX 705 WASHBURN, WI 54891	26-4469261	501(C)(3)	5,270				SUN ON EVERYONE EQUITY, DIVERSITY, & ACCESSIBILITY AT A NATURAL BRANCH OF LEARNING
AMERICAN INDIAN COMMUNITY HOUSING ORGANIZATION202 W SECOND STREET DULUTH, MN 55802	41-1782394	501(C)(3)	25,000				OSHKODA DAADIZIWINI WAKA'LGAN - FLOOD RELIEF
ARROWHEAD YOUTH SOCCER ASSOCIATION 3501 GRAND AVENUE DULUTH, MN 55807	41-1500014	501(C)(3)	5,000				GRANT NETTLETON SOCCER PROGRAM
BAD RIVER WATERSHED ASSOCIATIONPO BOX 875 ASHLAND, WI 54806	04-3740575	501(C)(3)	7,270				TEMPERATURE MONITORING FOR PROTECTION OF COLD WATER HABITAT, BUILDING COMMUNITY INVESTMENT IN STEWARDSHIP
BOYS & GIRLS CLUB OF DULUTH2623 WEST 2ND STREET DULUTH, MN 55816	41-0969947	501(C)(3)	10,050				BRINGING PROGRAMMING TO LINCOLN PARK, DIRECTOR OF MARKETING STAFF POSITION, OPERATING SUPPORT, PROGRAM SUPPORT
CENTER AGAINST SEXUAL & DOMESTIC ABUSE INC 318 21ST AVE E SUPERIOR, WI 54880	39-1478768	501(C)(3)	13,059				NEW BEGINNINGS, FAMILY CENTERED SERVICES, BASIC NEEDS, FLOOD RELIEF
CHURCHES UNITED IN MINISTRY102 WEST SECOND STREET DULUTH, MN 55802	41-1227969	501(C)(3)	6,200				AFFECTING CHANGES, EXPANDING HORIZONS TO BUILD YOUNG LEADERS, PROGRAM SUPPORT, TELLING CHUM'S STORY
CITY OF DULUTH411 WEST FIRST STREET DULUTH, MN 55802	41-6005105	170(C)(1)	5,000				COMMUNITY-WIDE LOCAL ENERGY ACTION PLAN TECHNICAL ASSISTANCE
CITY OF TWO HARBORS 522 FIRST AVENUE TWO HARBORS, MN 55616	41-6005579	170(C)(1)	7,000				HERITAGE DAYS, COMMUNITY EVENTS SIGN PROJECT, BLOCK PARTY, AIRVENTURE OSH KOSH, WE ECONOMIC DEVELOPMENT TRIP
CLAYTON JACKSON MCGHIE MEMORIAL INC PO BOX 3631 DULUTH, MN 55803	04-3746191	501(C)(3)	5,000				BRINGING THE RACE ARE WE SO DIFFERENT? EXHIBIT TO DULUTH
COURAGE DULUTH3915 GOLDEN VALLEY ROAD GOLDEN VALLEY, MN 55422	41-0706118	501(C)(3)	6,000				COMMUNITY ADAPTIVE SAILING, ADAPTIVE KAYAK EQUIPMENT
CYCLISTS OF GITCHEE GUMMER SHORESPO BOX 161261 DULUTH, MN 55816	37-1590122	501(C)(3)	8,000				HARTLEY MOUNTAIN BIKE TRAIL SYSTEM SIGNAGE AND SUSTAINABILITY UPGRADES, MOUNTAIN BIKE TRAIL SYSTEM SUSTAINABILITY UPGRADES
DULUTH ART INSTITUTE 506 WEST MICHIGAN STREET DULUTH, MN 55802	41-0945449	501(C)(3)	5,268				PROFESSIONAL DEVELOPMENT SERIES FOR ARTISTS, FLOOD RELIEF PROGRAM SUPPORT, ARROWHEAD REGIONAL BIENNIAL
DULUTH CROSS-COUNTRY SKI CLUB1346 W ARROWHEAD RD PMB 344 DULUTH, MN 55811	20-1680268	501(C)(3)	5,000				SKI TRAIL GROOMING EQUIPMENT
DULUTH HEIGHTS AMATEUR HOCKEY ASSOCIATION33 W MULBERRY ST DULUTH, MN 55811	41-1458180	501(C)(3)	5,000				RINK UPGRADE
ENTREPRENEUR FUND202 W SUPERIOR STREET SUITE 311 DULUTH, MN 55802	36-3566632	501(C)(3)	6,763				BE STRATEGIC GROW YOUR BUSINESS
HARBOR HOUSE CRISIS SHELTERS1531 HUGHITT AVENUE SUPERIOR, WI 54880	39-1840533	501(C)(3)	15,460				FLOOD RECOVERY, HOMELESS LIFE SKILL ENHANCEMENT, HOMELESS LIFE-SKILL TRAINING
HAWK RIDGE BIRD OBSERVATORY INCPO BOX 3006 DULUTH, MN 55803	76-0746366	501(C)(3)	14,750				STEWARDSHIP MANAGEMENT PLAN FOR HAWK RIDGE NATURE RESERVE, PROGRAM SUPPORT, DEVELOPING A SUSTAINABLE PASSERINE BANDING PROGRAM AT HAWK RIDGE BIRD OBSERVATORY, INTERPRETIVE SIGNAGE FOR HAWK RIDGE NATURE RESERVE
KNIFE RIVER RECREATION COUNCILPO BOX 266 KNIFE RIVER, MN 55609	36-3307682	501(C)(3)	5,000				FLOOD RELIEF
LAKE SUPERIOR ZOOLOGICAL SOCIETY 7210 FREMONT STREET DULUTH, MN 55807	41-0944885	501(C)(3)	7,700				STRATEGIC PLANNING PROCESS, PROGRAM SUPPORT
LIGHTHOUSE CENTER FOR VISION LOSS4505 WEST SUPERIOR STREET DULUTH, MN 55807	41-0706140	501(C)(3)	6,982				PROGRAM SUPPORT
MARSHALL SCHOOL1215 RICE AVE DULUTH, MN 55811	41-0765672	501(C)(3)	5,500				BIG CIRCLE FUND, PROGRAM SUPPORT
MEN AS PEACEMAKERS 205 W 2ND ST STE 15 DULUTH, MN 55802	41-1841689	501(C)(3)	13,028				DULUTH CHAMPION'S INITIATIVE USING SPORTS TO HELP CHILDREN SUCCEED
MINNESOTA LAND TRUST 2356 UNIVERSITY AVENUE WEST ST PAUL, MN 55114	41-1713652	501(C)(3)	10,000				ADVANCING DULUTH'S GREENSPACE NETWORK
NORTHLAND COLLEGE 1411 ELLIS AVENUE ASHLAND, WI 54806	39-0806428	501(C)(3)	13,564				PROMOTING SUSTAINABLE ECOSYSTEM MANAGEMENT THROUGH THE CHEQUAMEGON BAY AREA PARTNERSHIP, PROGRAM SUPPORT, CHESTER NEZ PRESENTATION
NORTHSHORE AREA PARTNERS99 EDISON BOULEVARD R21 SILVER BAY, MN 55614	20-1156990	501(C)(3)	5,355				2012 TOUCHSTONE GENEROSITY AWARD, VOLUNTEER PROGRAM
PIEDMONT HOCKEY ASSOCIATION2302 W 23RD ST DULUTH, MN 55811	41-1514687	501(C)(3)	5,000				PIEDMONT RINK RESTORATIONPIEDMONT RINK RESTORATION
RANGE RESPITE PROJECT 1309 20TH STREET SOUTH VIRGINIA, MN 55792	41-1726790	501(C)(3)	5,000				GENERAL OPERATING SUPPORT
RECREATION AND FITNESS RESOURCESPO BOX 1146 BAYFIELD, WI 54814	42-1706601	501(C)(3)	8,000				OPERATIONAL SUPPORT FOR THE BAYFIELD AREA RECREATION CENTER, FIRST STEPS TO FITNESS FOR LAPOINTE COMMUNITY CLINIC, NORTIAL ARTS COMMUNITY EDUCATION EXPANSION
RED CLIFF BAND OF LAKE SUPERIOR CHIPPEWA ASSOCIATION33 W MULBERRY ST DULUTH, WI 54814	39-1178866	170(C)(1)	7,128				MINO BI MA DE SE WIN (RETURN TO THE GOOD LIFE) COMMUNITY FARM
BANK4503 HARVEST NORTH NORTHERN LAKES FOOD BOULEVARD DULUTH, MN 55811	36-3479964	501(C)(3)	20,000				EMERGENCY FOOD ASSESSMENT PROJECT
SEXUAL ASSAULT PROGRAM OF NORTHERN ST LOUIS CO UNTY505 12TH AVE WEST VIRGINIA, MN 55792	36-3297404	501(C)(3)	7,500				WEST RANGE OUTREACH, ONGOING DIRECT SERVICES FOR VICTIMS OF SEXUAL VIOLENCE
SOAR CAREER SOLUTIONS205 WEST SECOND STREET SUITE 101 DULUTH, MN 55805	41-1449179	501(C)(3)	11,411				COMMUNITY OFFENDER REENTRY PROGRAM
ST PAUL'S EPISCOPAL CHURCH1710 EAST SUPERIOR STREET DULUTH, MN 55812	41-0694742	501(C)(3)	6,000				PROGRAM SUPPORT
SUPERIOR BUSINESS IMPROVEMENT DISTRICT 1401 TOWER AVENUE SUITE 302 SUPERIOR, WI 54880	39-6005631	170(C)(1)	9,262				2012 TOUCHSTONE ENGAGEMENT AWARD, PHANTOM GALLERIES SUPERIOR
TRINITY-BY-THE-COVE EPISCOPAL CHURCH553 GALLEON DRIVE NAPLES, FL 34102	11-1646315	501(C)(3)	7,000				PROGRAM SUPPORT
WOODLAND AMATEUR HOCKEY ASSOCIATION 3211 ALLENDALE AVENUE DULUTH, MN 55803	23-7076801	501(C)(3)	5,000				PUBLIC SKATING RINK RESURFACE
BAYFIELD COMMUNITY EDUCATION FOUNDATION90845 PETERSON HILL RD BAYFIELD, WI 54814	39-1843162	501(C)(3)	5,000				WOODLAND STUDIO ARTS EXHIBITION AND CELEBRATION

Schedule L
(Form 990 or 990-EZ)

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, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2012
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) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by 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-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?	(i) Written agreement?	
			To	From			Yes	No		Yes	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 assistance	(d) Type of assistance	(e) Purpose 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	84,093	PUBLIC COMMUNICATIONS/ANNUAL REPORT COMPLETED BY H T KLATZKY & ASSOCIATES		No
(2) JENNIFER CAREY	TRUSTEE	848	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)

Noncash Contributions

OMB No 1545-0047

2012

Open to Public Inspection

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

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 noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	15	283,639	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 Acknowledgement29

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?

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?

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

b If "Yes," describe in Part II

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

Yes

No

No

No

No

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

Cat No 51227J

Schedule M (Form 990) (2012)

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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

2012

Open to Public
Inspection

Name of the organization DULUTH SUPERIOR AREA COMMUNITY FOUNDATION	Employer identification number 41-1429402
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Identifier	Return Reference	Explanation
NEW PROGRAM SERVICES	FORM 990, PART III, LINE 2	DSACF ENTERED INTO AN AGREEMENT WITH THE CITY OF DULUTH TO ADMINSTRATE AND ACCOUNT FOR THEIR NEW COMMUNITY PARKS AND RECREATION GRANT PROGRAM ON JUNE 20, 2012, A HEAVY RAIN CAUSED SEVERE FLOOD DAMAGE IN THE DULUTH SUPERIOR MSA, AND DSACF FORMED A FLOOD EARLY RECOVERY TASK FORCE TO RAISE FUNDS FOR RECOVERY , AS WELL AS ASSIST IN PLANS FOR FUTURE RECOVERY DSACF ALSO APPLIED FOR AND RECEIVED A GRANT FOR FLOOD RECOVERY AND IS OVERSEEING THE DISTRIBUTION OF THESE FUNDS
	FORM 990, PART VI, SECTION B, LINE 11	PREPARED BY INDEPENDENT AUDITORS AS A RESULT OF THEIR AUDIT, REVIEWED BY DSACF PRESIDENT, FINANCIAL OFFICER, DSACF AUDIT COMMITTEE THEN BY FULL DSACF BOARD
	FORM 990, PART VI, SECTION B, LINE 12C	CONFLICTS POLICY AND QUESTIONNAIRE SENT OUT TO ALL BOARD MEMBERS AND DSACF STAFF MONITORS BOD RESPONSES ALSO IN MAY WHEN NEW BOD MEMBERS TERM BEGINS THE SAME POLICY AND QUESTIONNAIRE IS SENT OUT AND DSACF STAFF MONITORS AT EVERY BOD AND COMMITTEE MEETING A CONFLICT OF INTEREST SHEET IS PASSED OUT TO ATTENDEES TO MARK ANY CONFLICTS BEFORE VOTING, SAID SHEETS ARE GATHERED AND CONFLICTS ENTERED INTO THE BOARD ACTIONS BOARD MEMBERS WITH CONFLICTS ARE ASKED TO LEAVE THE ROOM DURING ANY DISCUSSION AND VOTING
	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 ANALY SIS BY THE EXECUTIVE COMMITTEE THE EXECUTIVE COMMITTEE THEN PRESENTS THE BUDGET TO THE BOARD FOR APPROVAL
	FORM 990, PART VI, SECTION C, LINE 18	THE ORGANIZATION MAKES ITS 990 AVAILABLE TO THE PUBLIC UPON REQUEST AND ON GUIDESTAR ORG
	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
	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