Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

2022

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A	For the 2022 c	alendar year, or tax year beginning , and ending					
В	Check if applicable:	C Name of organization COMMUNITY FOUNDATION OF THE		D Employe	r identification number		
	Address change	UPPER PENINSULA					
$\overline{\Box}$	Name change	Doing business as		1 38-3	227080		
\vdash	Ů	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephon	e number		
	Initial return	2420 1ST AVENUE SOUTH		906-	786-6654		
	Final return/ terminated	City or town, state or province, country, and ZIP or foreign postal code					
Ξ		ESCANABA MI 49829		G Gross rec	eipts\$ 11,537,749		
	Amended return	F Name and address of principal officer:					
	Application pending	WILL CARNE, SR	H(a) Is this a g	roup return for s	ubordinates? Yes X No		
		2118 20TH AVE S	H(h) Are all su	ubordinates incl	uded? Yes No		
		ESCANABA MI 49829			See instructions		
-	T	No.	4	o, attaon a not.	000 11011 0000113		
<u>+</u>	Tax-exempt status:	X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527					
<u></u>		WW.CFUP.ORG		emption number			
-	Form of organization:		Year of formation:	1994	M State of legal domicile: MI		
	1	mmary					
		scribe the organization's mission or most significant activities:			. 989 124		
ø	SEE	SCHEDULE O					
aŭ							
3rn		······			· · · · · · · · · · · · · · · · · · ·		
ŏ	2 Check thi	s box if the organization discontinued its operations or disposed of more than 25%	of its net ass	ete			
Ö		of voting manching of the accomplish had a (Dark M. Park M.)		1 . 1	16		
Activities & Governance			@@@g.g.		16		
iţie	F Total num	of independent voting members of the governing body (Part VI, line 1b)		4			
ŧ	5 Total num	ober of individuals employed in calendar year 2022 (Part V, line 2a)			22		
Ă		nber of volunteers (estimate if necessary)	er ese cocoo coco	6	75		
		elated business revenue from Part VIII, column (C), line 12		7a	0		
_	b Net unrela	ated business taxable income from Form 990-T, Part I, line 11		7b	0		
			Prior Ye		Current Year		
e	8 Contributi	ons and grants (Part VIII, line 1h)		5,354	2,519,873		
Revenue	9 Program	service revenue (Part VIII, line 2g)		6,605	654,023		
ě	10 Investme	nt income (Part VIII, column (A), lines 3, 4, and 7d)	3,326,904		2,280,633		
Œ	11 Other rev	enue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	14	9,618	198,535		
	12 Total reve	enue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,38	8,481	5,653,064		
		d similar amounts paid (Part IX, column (A), lines 1–3)		2,065	1,767,762		
	14 Benefits r	paid to or for members (Part IX, column (A), line 4)			0		
10	15 Salaries	other compensation, employee benefits (Part X, column (A), lines 5–10)	45	5,982	668,381		
xpenses		nal fundraising fees (Part IX, column (A), line e)	- 10	3,302	000,301		
ĕ	b Total fund	Iraising expenses (Part IX, column (D), line (b) 282,726			U		
X	D Total lund	**************************************		0 000	1 104 550		
		enses (Part IX, column (A), lines 11a-No, 11f-24e)		0,809	1,134,573		
		enses. Add lines 13–17 (must equal Part IX, column (A), line 25)		8,856	3,570,716		
- 60	19 Revenue	less expenses. Subtract line 18 km line 12		9,625	2,082,348		
Net Assets or Fund Balances			Beginning of Cu		End of Year		
ssel	20 Total asse	ets (Part X, line 16)		0,788	42,184,299		
ag A	21 Total liabi	lities (Part X, line 26)		0,196	2,796,922		
		s or fund balances. Subtract line 21 from line 20	45,59	0,592	39,387,377		
_		nature Block					
Ur	nder penalties of p	erjury, I declare that have examined this return, including accompanying schedules and stateme mplete. Declaration of preparer (other than officer) is based on all information of which preparer h	nts, and to the b	est of my kno	wledge and belief, it is		
tru	ue, correct, and co	mplete. Declaration of preparer (other than officer) is based on all information of which preparer h	as any knowled	ge.			
		V					
Sig	Signature	of officer	Date				
He		YL NOZEJEWSKI PRESIDENT/	CEO				
110		int in the arm title	CEO				
_							
Paid			Date	Check	if PTIN		
	DITA TO	ECHAWER CPA		self-emp			
	parer Firm's	SCHNEIDER, LARCHE, HAAPALA & CO PLLC		Firm's EIN	20-0345993		
use	Only	401 LUDINGTON STREET					
	Firm's add			Phone no.	906-786-6151		
May	the IRS discuss	this return with the preparer shown above? See instructions			X Yes No		

3,000,714

4e Total program service expenses

Checklist of Required Schedules Yes No Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," X complete Schedule A 2 X Is the organization required to complete Schedule B, Schedule of Contributors? See instructions 2 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to X 3 candidates for public office? If "Yes," complete Schedule C, Part I Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) X election in effect during the tax year? If "Yes," complete Schedule C, Part II Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, X assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III Did the organization maintain any donor advised funds or any similar funds or accounts for which donors 6 have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If X 6 "Yes," complete Schedule D, Part I Did the organization receive or hold a conservation easement, including easements to preserve open space, X 7 the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes." X 8 complete Schedule D, Part III 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 X debt negotiation services? If "Yes," complete Schedule D, Part IV Did the organization, directly or through a related organization, hold assets in donor-restricted endowments X 10 or in quasi endowments? If "Yes," complete Schedule D, Part V If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, 11 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." 11a X complete Schedule D, Part VI **b** Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more X 11b of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more X 11c of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets X 11d reported in Part X, line 16? If "Yes," complete Schedule D, Part IX X 11e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses X 11f the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete X 12a Schedule D, Parts XI and XII b Was the organization included in consolidated, independent audited financial statements for the tax year? If X "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 12b 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 13 X 14a 14a Did the organization maintain an office, employees, or agents outside of the United States? **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 X 14b foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or X for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other 16 X assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV 16 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on 17 X 17 Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions Did the organization report more than \$15,000 total of fundraising event gross income and contributions on 18 X 18 Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? 19 X 19 If "Yes," complete Schedule G, Part III 20a 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or X domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.

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Pa	art IV Checklist of Required Schedules (continued)		V	Na
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
22		22		Х
23	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
23	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
LTU	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	2707		
	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), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		_X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L,			
	Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			v
	"Yes," complete Schedule L, Part IV	28a	-	X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	00-		х
	"Yes," complete Schedule L, Part IV	28c	х	A
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	30		х
	conservation contributions? If "Yes," complete Schedule M	31		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	21		- 21
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"	32		x
	complete Schedule N, Part II	32		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	33		x
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,	33		
34		34	х	
25-	or IV, and Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X	
35a	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
b	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		x
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable	1,0000112		
50	related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	1812.1		
Ψ,	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and			
	19? Note: All Form 990 filers are required to complete Schedule O.	38	X	
P	art V Statements Regarding Other IRS Filings and Tax Compliance			
.0007000	Check if Schedule O contains a response or note to any line in this Part V			\sqcup
	7. V		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 6			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c		

38-3227080 Page 5 Form 990 (2022) COMMUNITY FOUNDATION OF THE Statements Regarding Other IRS Filings and Tax Compliance (continued) Yes No Part V Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return _______2a X 2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? b X 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a If "Yes." has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O b At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, 4a X a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country b See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). X Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? Х Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? If "Yes" to line 5a or 5b, did the organization file Form 8886-T? Does the organization have annual gross receipts that are normally greater than \$100,000, and did the X organization solicit any contributions that were not tax deductible as charitable contributions? b If "Yes," did the organization include with every solicitation an express statement that such contributions or Organizations that may receive deductible contributions under section 170(c). Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods X 7a and services provided to the payor? X If "Yes," did the organization notify the donor of the value of the goods or services provided? Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was \mathbf{X} required to file Form 8282? X Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? X 7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the X 8 sponsoring organization have excess business holdings at any time during the year? Sponsoring organizations maintaining donor advised funds. X Did the sponsoring organization make any taxable distributions under section 4966? X Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? b Section 501(c)(7) organizations. Enter: 10 10a Initiation fees and capital contributions included on Part VIII, line 12 10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities b Section 501(c)(12) organizations. Enter: Gross income from members or shareholders 11a Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b Section 501(c)(29) qualified nonprofit health insurance issuers. Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans Enter the amount of reserves on hand C X 14a Did the organization receive any payments for indoor tanning services during the tax year? 14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or 15 X 15 excess parachute payment(s) during the year? If "Yes." see instructions and file Form 4720, Schedule N. X Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16 16

17

If "Yes," complete Form 4720, Schedule O.

If "Yes," complete Form 6069.

Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities

that would result in the imposition of an excise tax under section 4951, 4952 or 4953?

WWONTJA				30-322700						_
rnance, Ma	nagement,	and Discle	osure For ea	ch "Yes" response to lines	2 through	n 7b be	elow,	and fo	ra"	No"

response to line 8a, 8b, or 10b bel	ow, describe the circumstances, processes,	or changes on Schedule O.	See instructions
Check if Schedule O contains a re-	sponse or note to any line in this Part VI	5.0510.85	

Sec	tion 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	4 1		
	If there are material differences in voting rights among members of the governing body, or			
	if the governing body delegated broad authority to an executive committee or similar			
	committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 16	4 1		
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		X
3	Did the organization delegate control over management duties customarily performed by or under the direct			l
	supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
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		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	X	ļ
b	Each committee with authority to act on behalf of the governing body?	8b	X	
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 on Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue C	ode.)		
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on 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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
C	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe on Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
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?			
а	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on 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		X
b	town a little of the author colleges are 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		
Ser	ction C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed MI		250	
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)			
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.			
	Own website X Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			
13	and financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	HERYL ANDZEJEWSKI 2420 1ST AVE SOUTH			
		6-78	<u> 6 - </u>	<u> 665</u> 4
	DV VA MATA SWA B			10 (2022