

Return of Organization Exempt From Income Tax

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

2022

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning 7/1/2022 and ending 6/30/2023

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization MARION COMMUNITY FOUNDATION
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
504 S. STATE STREET
 City or town State ZIP code
MARION OH 43302
 Foreign country name Foreign province/state/county Foreign postal code

D Employer identification number
31-4446189

E Telephone number
740-387-9704

F Name and address of principal officer:
Dean L Jacob 504 S. State Street, Marion, OH 43302

G Gross receipts \$ 3,073,207

H(a) Is this a group return for subsidiaries? Yes No
H(b) Are all subsidiaries included? Yes No
 If "NO," attach a list. See instructions

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: www.marioncommunityfoundation.org

K Form of organization: Corporation Trust Association Other

L Year of formation: 1998

M State of legal domicile: OH

H(c) Group exemption number _____

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The mission of Marion Community Foundation is to continually improve the Marion area community through philanthropy, leadership, and civic engagement.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	5
	6 Total number of volunteers (estimate if necessary)	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,941,455	2,046,274
	10 Investment income (Part VIII, column (A), lines 3, 4, and 4d)	0	0
	11 Other revenue (Part VIII, column (A), lines 5, 6a, 8c, 9, 10c, and 11e)	3,275,698	1,026,913
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,217,153	3,073,207
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,278,087	2,011,943
	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)	414,772	449,785
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25)	65,329	
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	506,639	493,552
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,199,498	2,955,280
19 Revenue less expenses. Subtract line 18 from line 12	3,017,655	117,927	
Net Assets or Fund Balances	20 Total assets (Part X, line 26)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	55,629,466	60,204,324
	22 Net assets or fund balances. Subtract line 21 from line 20	5,597,959	5,536,598
		50,031,507	54,667,726

Part II Signature Block

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

Sign Here

Signature of officer: Dean L Jacob Date: _____
 Type or print name and title: President/CEO

Paid Preparer Use Only

Print/Type preparer's name: Diane L Mault Preparer's signature: Diane L Mault Date: 4/22/2024 Check if self-employed PTIN: P00238265
 Firm's name: Diane Mault Tax Service Firm's EIN: 27-5053423
 Firm's address: 2705 Marion-Waldo Rd, Marion, OH 43302 Phone no.: 740-389-2435

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: The mission of Marion Community Foundation is to continually improve the Marion area community through philanthropy, leadership, and civic engagement.

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 [X] No

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

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

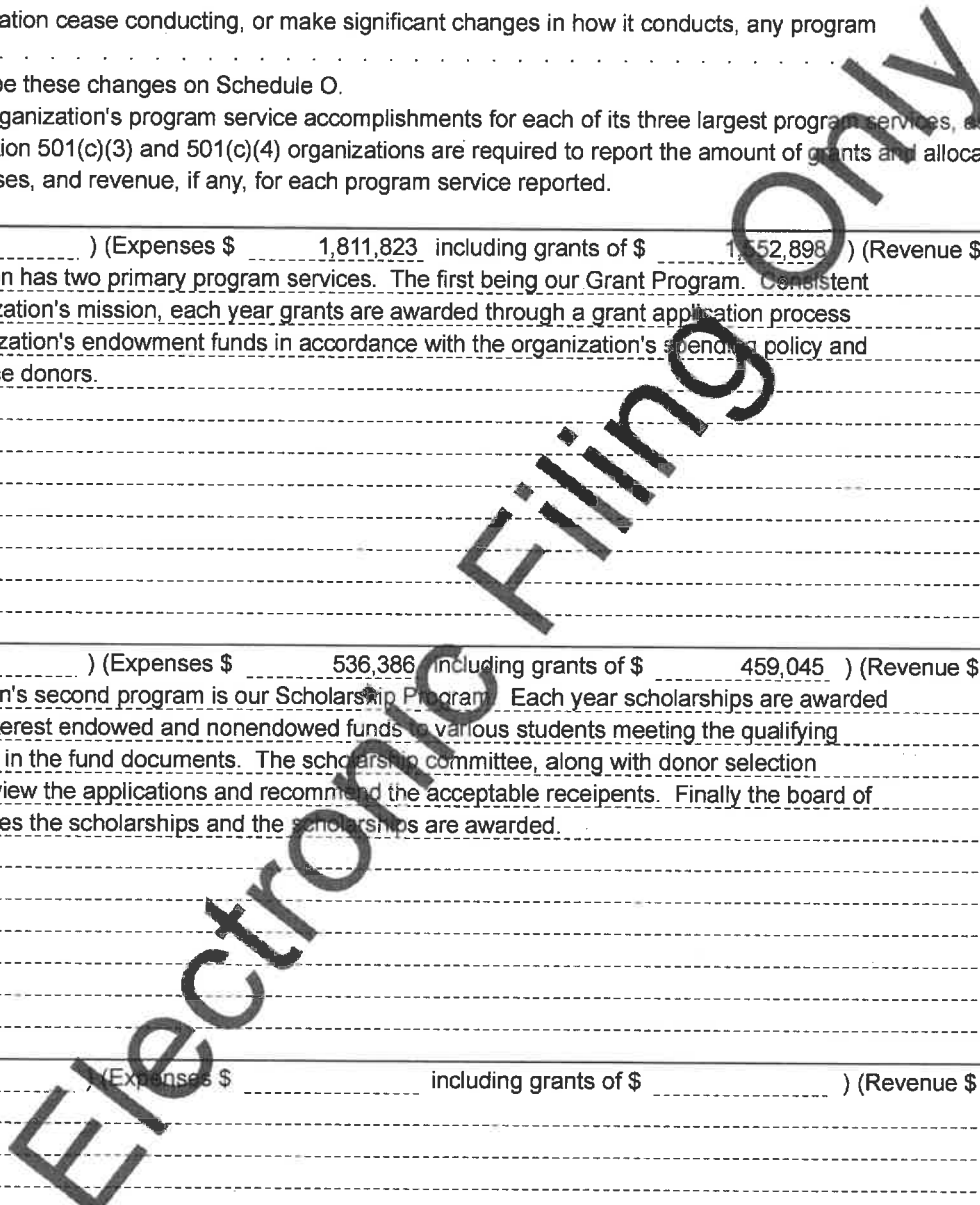
4a (Code:) (Expenses \$ 1,811,823 including grants of \$ 1,52,898) (Revenue \$) The organization has two primary program services. The first being our Grant Program. Consistent with the organization's mission, each year grants are awarded through a grant application process from the organization's endowment funds in accordance with the organization's spending policy and the wishes of the donors.

4b (Code:) (Expenses \$ 536,386 including grants of \$ 459,045) (Revenue \$) The organization's second program is our Scholarship Program. Each year scholarships are awarded from Field of Interest endowed and nonendowed funds to various students meeting the qualifying criteria set forth in the fund documents. The scholarship committee, along with donor selection committees, review the applications and recommend the acceptable recipients. Finally the board of trustees approves the scholarships and the scholarships are awarded.

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

4d Other program services (Describe on Schedule O.) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses 2,348,209



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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
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		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
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		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
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		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and other IRS filings.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	5		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			X
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, or 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? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with columns for line number, description, and Yes/No checkboxes. Includes lines 1a through 9. A large 'ELECTRONIC FILING ONLY' watermark is overlaid on the table.

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

Table with columns for line number, description, and Yes/No checkboxes. Includes lines 10a through 16b. A large 'ELECTRONIC FILING ONLY' watermark is overlaid on the table.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed OH
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. [X] Own website [] 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, 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
DEAN JACOB, CEO/PRESIDENT OF FOUNDATION 740-387-9704
504 S. STATE STREET, MARION, OH 43302

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Dean Jacob President/CEO	40.00 0.00					X	129,397			
(2) Kathy Goodman Director	1.00 0.00	X								
(3) Scott Knowles Director/Past Chair	1.00 0.00	X		X						
(4) Grant Gates Director	1.00 0.00	X								
(5) Nicolle Wampler Director/Secretary	1.00 0.00	X		X						
(6) Sarah Russell Director	1.00 0.00	X								
(7) Ryan McCall Director	1.00 0.00	X								
(8) Kevin Smith Director	1.00 0.00	X								
(9) Fran Voll Director/ Chair	1.00 0.00	X		X						
(10) Charles Speelman Director/Vice Chair	1.00 0.00	X		X						
(11) Judge Matthew Frericks Director	1.00 0.00	X								
(12) Rev. Jacqueline Peterson Director	1.00 0.00	X								
(13) Jody Demo-Hodgins Director/Treasurer	1.00 0.00	X		X						
(14) Spencer Mathews Director	1.00 0.00	X								

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Thomas Schifer Director	1.00 0.00	X								
(16) Erin Slater Director	1.00 0.00	X								
(17) Julie Prettyman Vice President	40.00 0.00			X						
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal							129,397	0	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							129,397	0	0	

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, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	0				
	b	Membership dues	0				
	c	Fundraising events	0				
	d	Related organizations	0				
	e	Government grants (contributions)	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	2,046,274				
	g	Noncash contributions included in lines 1a-1f	\$ 112,426				
	h	Total. Add lines 1a-1f	2,046,274				
	Program Service Revenue			Business Code			
2a		-----	0				
b		-----	0				
c		-----	0				
d		-----	0				
e		-----	0				
f		All other program service revenue	0				
g	Total. Add lines 2a-2f	0					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	1,240,629				
	4	Income from investment of tax-exempt bond proceeds	0				
	5	Royalties	0				
	6a	Gross rents	(i) Real				
			(ii) Personal				
	6b	Less: rental expenses					
	6c	Rental income or (loss)	0	0			
	d	Net rental income or (loss)	0				
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	7a		-213,716	0			
	7b	Less: cost or other basis and sales expenses	0	0			
	7c	Gain or (loss)	-213,716	0			
d	Net gain or (loss)	-213,716					
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c See Part IV, line 18	0					
8a		0					
8b	Less: direct expenses	0					
8b		0					
c	Net income or (loss) from fundraising events	0					
9a	Gross income from gaming activities. See Part IV, line 18	0					
9a		0					
b	Less: direct expenses	0					
9b		0					
c	Net income or (loss) from gaming activities	0					
10a	Gross sales of inventory, less returns and allowances	0					
10a		0					
b	Less: cost of goods sold	0					
10b		0					
c	Net income or (loss) from sales of inventory	0					
Miscellaneous Revenue			Business Code				
	11a	Other misc income	20				
	b	-----	0				
	c	-----	0				
	d	All other revenue	0				
e	Total. Add lines 11a-11d	20					
12	Total revenue. See instructions	3,073,207	0	0	0		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,011,943	2,011,943		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	129,397	64,691	38,819	25,879
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	251,806	113,708	112,757	25,341
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	38,886	4,149	33,475	1,262
10	Payroll taxes	29,699	13,898	11,808	3,990
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	0			
c	Accounting	11,437	8,488	32,621	328
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	275,718		275,718	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0		0	
12	Advertising and promotion	52,135	49,528		2,607
13	Office expenses	17,307	12,115	4,327	865
14	Information technology	42,515	29,760	10,629	2,126
15	Royalties	0			
16	Occupancy	24,145	16,902	6,036	1,207
17	Travel	295	206	74	15
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	4,318	0	4,318	0
23	Insurance	10,373	7,261	2,593	519
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	Dues	11,819	8,273	2,955	591
b	Other Misc Exp	5,298	1,545	3,564	189
c	Copying	8,192	5,734	2,048	410
d					
e	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24e	2,955,280	2,348,209	541,742	65,329
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	0	1	
	2 Savings and temporary cash investments	1,867,865	2	2,975,427
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	0
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	
	9 Prepaid expenses and deferred charges	1,792	9	22,996
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 46,089		
	b Less: accumulated depreciation	10b 37,814	10,553	10c 8,275
	11 Investments—publicly traded securities	53,729,256	11	57,197,626
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33)	55,629,466	16	60,204,324	
Liabilities	17 Accounts payable and accrued expenses	27,239	17	30,012
	18 Grants payable	702,730	18	593,610
	19 Deferred revenue	0	19	
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	4,867,990	25	4,912,976
	26 Total liabilities. Add lines 17 through 25	5,597,959	26	5,536,598
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	50,031,507	27	54,667,726
	28 Net assets with donor restrictions	0	28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	
	32 Total net assets or fund balances	50,031,507	32	54,667,726
33 Total liabilities and net assets/fund balances	55,629,466	33	60,204,324	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,073,207
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,955,280
3	Revenue less expenses. Subtract line 2 from line 1	3	117,927
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	50,031,507
5	Net unrealized gains (losses) on investments	5	4,518,292
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	54,667,726

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		

Electronic Filing Only

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment

Sequence No. **179**

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return MARION COMMUNITY FOUNDATION	Business or activity to which this form relates 990	Identifying number 31-4446189
---------------------------------------------------------------	---------------------------------------------------------------	-----------------------------------------

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,080,000
2 Total cost of section 179 property placed in service (see instructions)	2	2,040
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,080,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29		
7		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2021 Form 4562.	10	3
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13 Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	3

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2022	17	4,245
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		2,040	7	MQ	200DB	73
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	4,318
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2022

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
990 or Form 990-EZ.

Department of the Treasury
Internal Revenue Service

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

Name of the organization MARION COMMUNITY FOUNDATION	Employer identification number 31-4446189
----------------------------------------------------------------	-----------------------------------------------------

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 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations: 0
 - g Provide the following information about the supported organization(s).

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)							
(B)							
(C)							
(D)							
(E)							
Total						0	0

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,866,984	1,058,881	2,785,075	2,941,455	2,046,274	14,698,669
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	5,866,984	1,058,881	2,785,075	2,941,455	2,046,274	14,698,669
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)						
6 Public support. Subtract line 5 from line 4						14,698,669

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	5,866,984	1,058,881	2,785,075	2,941,455	2,046,274	14,698,669
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	966,905	1,031,668	846,791	1,392,819	1,240,629	5,478,812
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	50,526	2,945	839	0	20	53,830
11 Total support. Add lines 7 through 10						20,231,311
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	72.65%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	72.59%
16a 33 1/3% support test—2022. 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 <input checked="" type="checkbox"/>		
b 33 1/3% support test—2021. 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 <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2022. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2021. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
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 <input type="checkbox"/>		

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

MARION COMMUNITY FOUNDATION

Employer identification number

31-4446189

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 show values for total number at end of year, aggregate value of contributions, grants, and total value.

- 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...
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes...

Part II Conservation Easements.

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

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

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.

Table with 2 columns: Line number (2a-2d), Held at the End of the Tax Year.

- 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?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
(i) Revenue included on Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:
a Revenue included on Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|-----------------------------------------|--------|
| 1c Beginning balance | 0 |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | 0 |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	50,031,507	57,898,105	45,932,229	45,992,413	39,482,099
b Contributions	2,046,274	2,941,455	2,785,075	1,061,381	5,945,125
c Net investment earnings, gains, and losses	5,545,221	-7,608,555	11,876,827	1,565,916	2,774,363
d Grants or scholarships	2,011,543	2,278,087	1,873,123	1,880,707	1,368,093
e Other expenditures for facilities and programs	101,594	328,287	279,828	313,308	358,292
f Administrative expenses	54,742	593,124	543,075	493,466	482,789
g End of year balance	54,607,726	50,031,507	57,898,105	45,932,229	45,992,413

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____ 100%
 - b** Permanent endowment _____ %
 - c** Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|------------------------------------------------------------------------------------------------|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
| 3b If "Yes" on line 3a, are the related organizations listed as required on Schedule R? | | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0	0	0
b Buildings	0	0	0	0
c Leasehold improvements	0	0	0	0
d Equipment	0	8,504	5,070	3,434
e Other	0	37,585	32,744	4,841
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				8,275

Part VII Investments—Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	0	

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)	0	

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	0

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	0
(2)	Agency Liabilities	4,912,976
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		4,912,976

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	7,591,499
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	4,518,292	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	4,518,292
3	Subtract line 2e from line 1		3	3,073,207
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	3,073,207

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

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

1	Total expenses and losses per audited financial statements		1	2,955,280
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	2,955,280
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	2,955,280

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part V Line 4 The intended use of the endowment funds is to enhance the quality of life

for the Marion, Ohio area by fostering philanthropy and providing a vehicle for giving

through various charitable grants and scholarships.

Part X Line 1 The Foundation has been determined by the Internal Revenue Service to be

exempt from Federal Income Taxes as a nonprofit organization under Section 501C3 of the

Internal Revenue Code and classified by the Internal Revenue Service as other than a

private foundation and as a result a provision for taxes is not required. The Foundation

follows ASC 740-10 Accounting for Uncertainty in Income Taxes. The Foundation has no

uncertain tax position as of June 30, 2023.

Part X Line 2 The Foundation follows ASC No 958-324-25 recognition Not-For-Profit topic

which states that a transfer of assets in which the resource provider specifies itself as

the beneficiary, the transaction is not a contribution and shall be recorded as a

liability even if variance power has been explicitly granted to the recipient

Part XIII Supplemental Information *(continued)*

organization. Accordingly, the Foundation recognizes funds contributed to organizational
endowment funds by the beneficiary as agent liabilities and due to the nature of these
endowment funds has classified these as long-term liabilities.

Electronic Filing Only

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service
Name of the organization

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

Employer identification number

31-4446189

MARION COMMUNITY FOUNDATION

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRS 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
(1) American Red Cross 1849 Summerset Dr Marion, OH 43302	53-0196605	501c3	10,271				support
(2) Black Heritage Council 485 N Grand Ave Marion, OH 43302	34-1597574	501c3	10,000				support
(3) Boys & Girls Club 565 Oak Street Marion, OH 43302	31-4387575	501c3	43,686				support
(4) Buckeye Ridge Habitat 1713 Marion Mt Gilead Rd Marion, OH	31-1402513	501c3	21,922				support
(5) Centenary Methodist Church 615 Morris Dr Cutler, OH 45724	34-1411182	church	31,619				support
(6) Center St Health Clinic 136 West Center St Marion, OH 43302	34-1751179	501c3	21,388				support
(7) Central Christian Church 421 Mt Vernon Ave Marion, OH 43302	31-4389669	church	13,227				support
(8) Cents for Shoes 249 East Center St Marion, OH 43302	46-2355866	501c3	5,741				support
(9) Downtown Marion, Inc 267 West Center St Marion, OH 43302	26-3387758	501c3	18,000				support
(10) Edward Huber Memorial Assoc PO Box 6010 Marion, OH 43302	34-1574859	501c3	13,143				support
(11) Emanuel Lutheran Church 241 S Prospect St Marion, OH 43302	31-4392604	church	107,430				support
(12) Epworth United Methodist 249 East Center St Marion, OH 43302	31-4379462	church	95,444				support

2	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	41
3	Enter total number of other organizations listed in the line 1 table	16

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

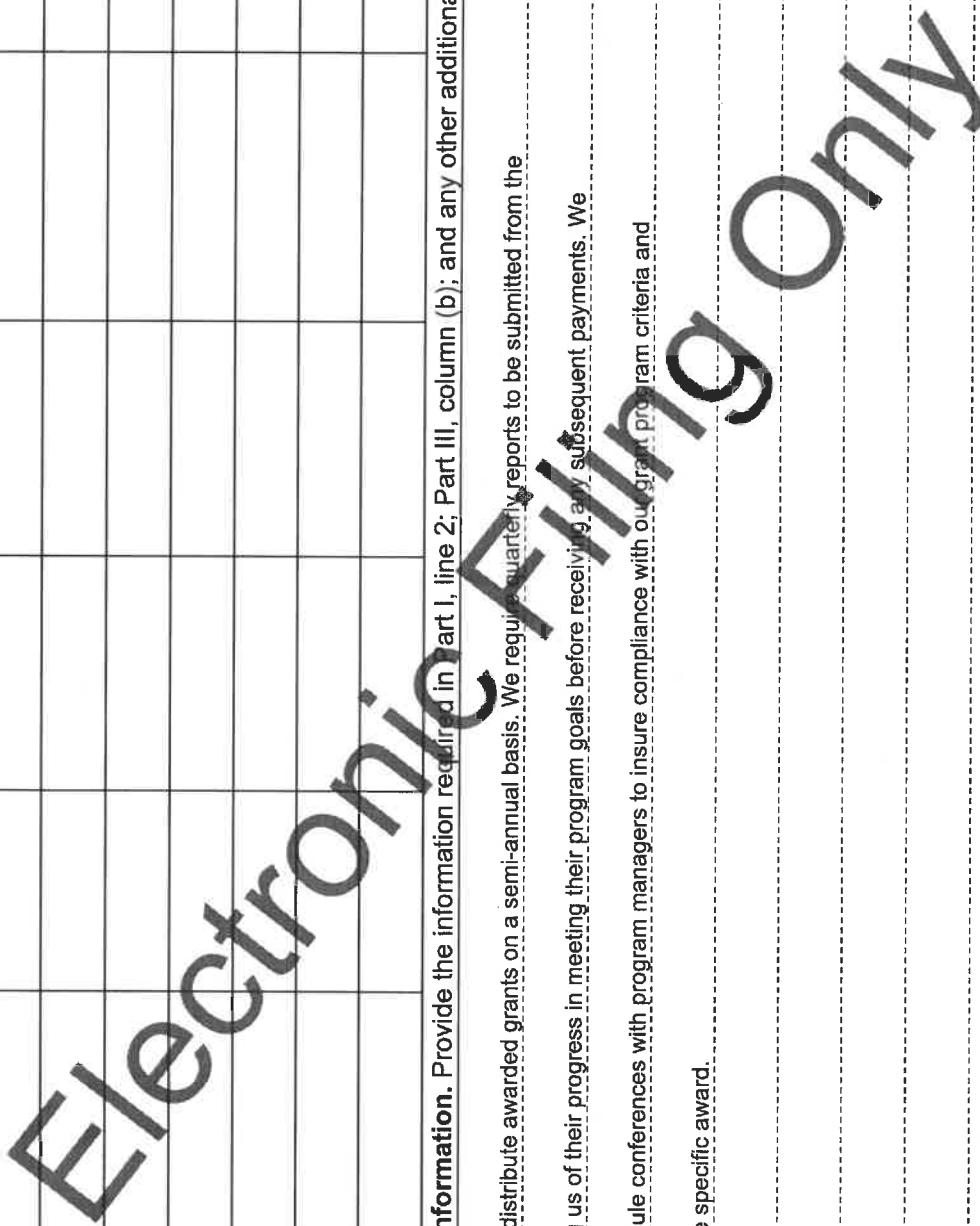
HTA

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

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

Part I Line 2 In most cases, we distribute awarded grants on a semi-annual basis. We require quarterly reports to be submitted from the recipient organization informing us of their progress in meeting their program goals before receiving any subsequent payments. We conduct on-site visits and schedule conferences with program managers to insure compliance with our grant program criteria and compliance with the terms of the specific award.



Continuation Sheet for Schedule I (Form 990)

Name of the organization

MARION COMMUNITY FOUNDATION

Employer identification number

31-4446189

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

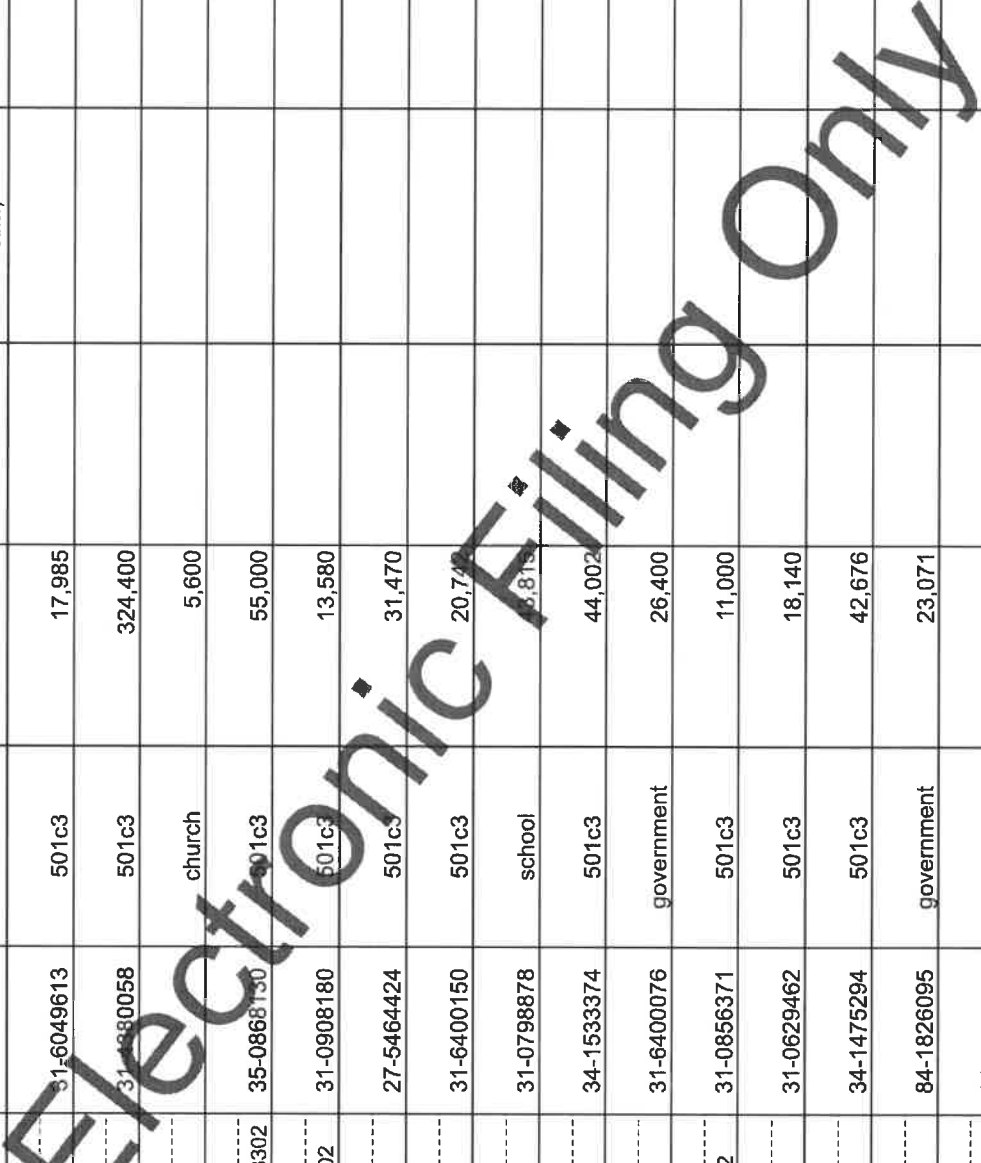
(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(13) Explore-it-torium PO Box 323 Marion, OH 43302	82-1486281	501c3	10,500				support
(14) Marion Catholic School 274 N Prospect St Marion, OH 43302	34-4839511	school	3,18,460				support
(15) Federation of Jaina Assoc 11820 Triple Crown Rd Reston, VA 22091	54-108028	501c3	11,001				support
(16) Harding Home & Residential Center 380 Mt Vernon Ave Marion, OH 43302	31-4389673	501c3	9,606				support
(17) Heart of Ohio Homeless Shelter 326 West Fairground St Marion, OH 43302	34-1585873	501c3	21,975				support
(18) Hope for Health Clinic 233 West Church St Marion, OH 43302	88-0842671	501c3	10,000				support
(19) Knowledge Academy 475 East Fairground St Marion, OH 43302	80-0312134	501c3	50,000				support
(20) LifeCare Alliance 1699 West Mound St Columbus, OH 43223	31-4379494	501c3	6,000				support
(21) Logos Christian Ministries 582 Lee St Marion, OH 43302	27-0829040	church	8,250				support
(22) Marca Industries 2820 Harding Hwy East Marion, OH 43302	31-0796766	501c3	8,250				support
(23) Marion Adolescent Pregnancy 1339 Mt Vernon Ave Marion, OH 43302	31-1036853	501c3	12,600				support
(24) Marion Chamber of Commerce 267 West Center St Marion, OH 43302	88-1193994	501c3	11,500				support
(25) Marion Area Humane Society 2264 Richland Rd Marion, OH 43302	31-0946288	501c3	13,421				support
(26) Marion City Schools 100 Executive Dr Marion, OH 43302	31-6400708	school	6,896				support
(27) Marion County Historical Society 169 E Church St Marion, OH 43302	23-7403820	501c3	67,702				support
(28) Marion Crawford Prevention 222 West Center St Marion, OH 43302	27-1358339	501c3	10,000				support
(29) Mnn Cty Brd of Developmental 2387 Harding Hwy East Marion, OH 43302	31-6400076	government	13,500				support

Continuation Sheet for Schedule I (Form 990)

Name of the organization: **MARION COMMUNITY FOUNDATION** Employer identification number: **31-4446189**

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

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
(30) Mirr City Fed Women's Clubs 1126 East Center St Marion, OH 43302	31-6049613	501c3	17,985				support
(31) Marion Family YMCA 645 Barks Rd East Marion, OH 43302	31-9800058	501c3	324,400				support
(32) First Church of the Nazarene 233 West Church St Marion, OH 43302		church	5,600				support
(33) MGH Foundation 1000 McKinley Park Drive Marion, OH 43302	35-0866150	501c3	55,000				support
(34) Marion Goodwill Industries 340 West Fairground St Marion, OH 43302	31-0908180	501c3	13,580				support
(35) Marion Matters 810 Kenton Ave Marion, OH 43302	27-5464424	501c3	31,470				support
(36) Marion Public Library 445 East Church St Marion, OH 43302	31-6400150	501c3	20,740				support
(37) Marion Technical College 1467 Mt Vernon Ave Marion, OH 43302	31-0798878	school	3,815				support
(38) Marion Union Station 532 West Center St Marion, OH 43302	34-1533374	501c3	44,002				support
(39) Mrr Victim Assistance Prog 233 Wet Center St Marion, OH 43302	31-6400076	government	26,400				support
(40) Mobile Meals 1183 Bellefontaine Ave Marion, OH 43302	31-0856371	501c3	11,000				support
(41) Stengel True Museum 504 S State Street Marion, OH 43302	31-0629462	501c3	18,140				support
(42) MTC Foundation 1467 Mt Vernon Ave Marion, OH 43302	34-1475294	501c3	42,676				support
(43) Ohio Governor Dolly Parton 2168 Sutter Pkwy Dublin, OH 43016	84-1826095	government	23,071				support
(44) Palace Cultural Arts Assoc 276 West Center St Marion, OH 43302	34-1487749	501c3	28,342				support
(45) Peace and Freedom Committee PO Box 995 Marion, OH 43302	26-1381334	501c3	32,000				support
(46) Pleasant Local School 1113 Owens Rd West Marion, OH 43302	31-6400880	school	5,685				support



Continuation Sheet for Schedule I (Form 990)

Name of the organization

MARION COMMUNITY FOUNDATION

Employer identification number
31-4446189

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

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
(47) River Valley Local School 197 Brocklesby Rd Marion, OH 43302	31-6402823	school	11,649				support
(48) Salvation Army of Marion 317 West Church St Marion, OH 43302	13-5562351	501c3	10,982				support
(49) St Mary Elementary School 274 N Prospect St Marion, OH 43302	31-4379558	school	21,548				support
(50) St Mary Parish Marion 251 N Main St Marion, OH 43302	31-4379558	church	13,200				support
(51) St Vincent de Paul Society 342 N Main St Marion, OH 43302	26-4168377	501c3	13,115				support
(52) Terradise Nature Center 1536 Whetstone River Rd N Caledonia, OH 43004	46-3311557	501c3	7,500				support
(53) Village of Prospect 139 N Main St Prospect, OH 43342		government	12,000				support
(54) Third St Family Health Center 320 Executive Dr Marion, OH 43302	31-0937618	501c3	21,163				support
(55) Tri-Rivers Career Center 2222 Marion Mt Gilead Rd Marion, OH 43302	34-1586741	school	10,381				support
(56) Trinity Baptist Church 220 S Main St Marion, OH 43302	31-4381388	church	18,419				support
(57) Worthington Christian Church 8145 N High St Columbus, OH 43235	51-0156381	church	15,000				support
(58) -----							
(59) -----							
(60) -----							
(61) -----							
(62) -----							
(63) -----							



**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

MARION COMMUNITY FOUNDATION

31-4446189

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				
2				
3				
4				
5				
6				
7				
8				
9	X	7	112,426	Fair Market Value
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

SCHEDULE O
(Form 990)

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

MARION COMMUNITY FOUNDATION

Employer identification number

31-4446189

Form 990, Part VI, Section B, Line 11a & 11b: A copy of form 990 is provided to each director

for review either by paper or electronically. Each director is asked to review the draft and

encouraged to ask questions. At a scheduled board meeting prior to the due date of form 990

the board approves the 990 for submission to the IRS.

Form 990, Part VI, Section B, Line 15b: Each year a committee composed of selected board

members conducts a job performance review of the President/CEO. They gather comments from the

entire board of directors, consult nationwide surveys of other similar foundations, and submit

written questions to the President/CEO. The committee reviews the data and information

deliberates, and formulates recommendations for the entire board of directors to determine the

compensation for the President/CEO.

Form 990, Part VI, Section C, Line 19: The governing documents and conflict of interest

policies are available to the public at the organization's office upon request. The Financial

statements per the year-end are available to the public on the organization's website.

Form 990, Part VI, Section B, Line 12c: Each year the directors are ask to provide any

information that might indicate a conflict of interest with their involvement in their duties

as directors of the Board. Also, at each board meeting, directors are ask to disclose if they

have a conflict of interest with voting on any item on the agenda.

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