

PUBLIC DISCLOSURE COPY

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning and ending
B Check if applicable:
C Name of organization: BENTON COMMUNITY FOUNDATION
D Employer identification number: 93-6022916
E Telephone number: 541-753-1603
G Gross receipts \$: 4,634,260.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status:
J Website: WWW.BCFGIVES.ORG
K Form of organization:
L Year of formation: 1953
M State of legal domicile: OR

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3-7a Activities & Governance... 8-12 Revenue... 13-19 Expenses... 20-22 Net Assets or Fund Balances.

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 JULIE MANNING, 2023 BOARD CHAIR
Paid: Print/Type preparer's name JASON R. ORME, Preparer's signature, Date, Check if self-employed, PTIN P00295966
Preparer Use Only: Firm's name TALBOT KORVOLA & WARWICK, LLP, Firm's EIN 93-0954337, Firm's address 14945 SW SEQUOIA PKWY., STE 150 PORTLAND, OR 97224, Phone no. 503-274-2849

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE FOUNDATION'S MISSION IS TO ENHANCE OUR COMMUNITY THROUGH PHILANTHROPY.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 1,314,172. including grants of \$ 1,314,172.) (Revenue \$) SUPPORT COMMUNITY CHARITABLE ACTIVITIES, ORGANIZATIONS, AND FACILITIES. APPROXIMATELY 119 PROGRAMS SERVED. LARGER GRANTS ARE DESCRIBED IN DETAIL AT SCHEDULE I, PART II.

4b (Code:) (Expenses \$ 228,900. including grants of \$ 228,900.) (Revenue \$) THERE WERE 77 SCHOLARSHIP RECIPIENTS. SCHOLARSHIPS ARE DESCRIBED IN DETAIL AT SCHEDULE I, PART II.

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

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

4e Total program service expenses 1,543,072.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 14; 1b Enter the number of voting members included on line 1a... 14; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders... 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... X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? 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... X

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b 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 X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? 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? a The organization's CEO, Executive Director, or top management official X; b Other officers or key employees of the organization 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? X; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed OR
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 [X] Another's website [X] Upon request [X] 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
JESS JACOBS - BENTON COMMUNITY FOUNDATION - 541-753-1603
257 SW MADISON AVE, CORVALLIS, OR 97333

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHRISTOPHER QUAKA PRESIDENT/CEO	40.00			X			131,344.	0.	7,881.	
(2) ILENE KLEINSORGE DIRECTOR	2.00	X					0.	0.	0.	
(3) JULIE MANNING CHAIR	5.00	X		X			0.	0.	0.	
(4) SUSAN POOLE DIRECTOR	2.00	X					0.	0.	0.	
(5) XANTHIPPE AUGEROT DIRECTOR	2.00	X					0.	0.	0.	
(6) CAMERON HOWELL VICE CHAIR	2.00	X		X			0.	0.	0.	
(7) TAMMY BRAY DIRECTOR	2.00	X					0.	0.	0.	
(8) TOM GALLAGHER DIRECTOR	2.00	X					0.	0.	0.	
(9) TONY LAPIZ DIRECTOR	2.00	X					0.	0.	0.	
(10) JUSTIN WIRTH SECRETARY	2.00	X		X			0.	0.	0.	
(11) MALCOLM LEMAY DIRECTOR	2.00	X					0.	0.	0.	
(12) DIANA SIMPSON GODFREY DIRECTOR	2.00	X					0.	0.	0.	
(13) NICOLE WALLACE TREASURER	2.00	X		X			0.	0.	0.	
(14) REBECCA BADGER DIRECTOR	2.00	X					0.	0.	0.	
(15) MAMTA CHOWDHURY DIRECTOR	2.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							131,344.	0.	7,881.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							131,344.	0.	7,881.	

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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	3,015,064.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 939,201.			
	h	Total. Add lines 1a-1f		3,015,064.			
Program Service Revenue	2 a	_____	Business Code				
	b	_____					
	c	_____					
	d	_____					
	e	_____					
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		679,976.		679,976.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real			
				(ii) Personal			
	b	Less: rental expenses ...	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities			
				(ii) Other			
					853,844.		
	b	Less: cost or other basis and sales expenses	7b	907,095.			
	c	Gain or (loss)	7c	-53,251.			
d	Net gain or (loss)		-53,251.		-53,251.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a		58,580.			
			8b	48,196.			
c	Net income or (loss) from fundraising events		10,384.		10,384.		
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
			9b				
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
			10b				
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	AGENCY MANAGEMENT FEES	Business Code	541610	26,796.	26,796.	
	b	_____					
	c	_____					
	d	All other revenue					
	e	Total. Add lines 11a-11d			26,796.		
12	Total revenue. See instructions			3,678,969.	26,796.	0. 637,109.	

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 ...	1,314,172.	1,314,172.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	228,900.	228,900.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	131,344.		65,672.	65,672.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	263,693.		176,139.	87,554.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	23,968.		14,774.	9,194.
9 Other employee benefits	45,542.		45,542.	
10 Payroll taxes	33,431.		33,431.	
11 Fees for services (nonemployees):				
a Management	55,613.		55,613.	
b Legal	3,219.		3,219.	
c Accounting	68,369.		68,369.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	53,844.		53,844.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	20.		20.	
12 Advertising and promotion	20,004.			20,004.
13 Office expenses	10,561.		10,561.	
14 Information technology	21,058.		21,058.	
15 Royalties				
16 Occupancy	33,594.		33,594.	
17 Travel	21,710.		21,710.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	15,496.		15,496.	
20 Interest	58,688.		58,688.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,303.		5,303.	
23 Insurance	6,820.		6,820.	
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 MEMBERSHIPS	25,622.		25,622.	
b BUILDING ACQUISITION EX	25,560.		25,560.	
c EXPENSES TO BE CHARGED	2,321.		2,321.	
d POSTAGE & BOX FEES	2,245.		2,245.	
e All other expenses	1,734.		1,734.	
25 Total functional expenses. Add lines 1 through 24e	2,472,831.	1,543,072.	747,335.	182,424.
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		1	310,000.	
	2 Savings and temporary cash investments	869,363.	2	1,247,481.	
	3 Pledges and grants receivable, net	405,042.	3	318,873.	
	4 Accounts receivable, net		4		
	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		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)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges		9		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,175,007.			
	b Less: accumulated depreciation	10b 17,643.	1,153,018.	10c	1,157,364.
	11 Investments - publicly traded securities	27,690,392.	11	31,899,109.	
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	4,375.	15	6,790.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	30,122,190.	16	34,939,617.		
Liabilities	17 Accounts payable and accrued expenses	46,722.	17	6,989.	
	18 Grants payable	2,200.	18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	2,349,839.	21	3,180,067.	
	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		22		
	23 Secured mortgages and notes payable to unrelated third parties	1,033,692.	23	1,002,539.	
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25	3,432,453.	26	4,189,595.	
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	999,810.	27	1,109,192.	
	28 Net assets with donor restrictions	25,689,927.	28	29,640,830.	
	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		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
	32 Total net assets or fund balances	26,689,737.	32	30,750,022.	
	33 Total liabilities and net assets/fund balances	30,122,190.	33	34,939,617.	

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	3,678,969.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,472,831.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,206,138.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	26,689,737.
5	Net unrealized gains (losses) on investments	5	2,861,801.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-7,654.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	30,750,022.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

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

Form 990 (2023)

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1941426.	2148909.	2013815.	3377891.	3015064.	12497105.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1941426.	2148909.	2013815.	3377891.	3015064.	12497105.
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)						3143694.
6 Public support. Subtract line 5 from line 4.						9353411.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	1941426.	2148909.	2013815.	3377891.	3015064.	12497105.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	797,043.	496,648.	752,855.	637,169.	679,976.	3363691.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	6,609.	6,477.	11,278.	15,429.	37,180.	76,973.
11 Total support. Add lines 7 through 10						15937769.
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 2023 (line 6, column (f), divided by line 11, column (f))	14	58.69 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	54.71 %
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Schedule A (Form 990) 2023

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

BENTON COMMUNITY FOUNDATION

Employer identification number

93-6022916

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization BENTON COMMUNITY FOUNDATION	Employer identification number 93-6022916
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	 <hr/> <hr/> <hr/>	\$ <u>93,200.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	 <hr/> <hr/> <hr/>	\$ <u>75,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	 <hr/> <hr/> <hr/>	\$ <u>601,859.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4	 <hr/> <hr/> <hr/>	\$ <u>131,525.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	 <hr/> <hr/> <hr/>	\$ <u>263,690.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	 <hr/> <hr/> <hr/>	\$ <u>77,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BENTON COMMUNITY FOUNDATION	Employer identification number 93-6022916
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ <u>342,720.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ <u>408,345.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
9	<hr/> <hr/> <hr/>	\$ <u>403,636.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BENTON COMMUNITY FOUNDATION	Employer identification number 93-6022916
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	PUBLICALLY TRADED SECURITIES _____ _____ _____	\$ <u>501,859.</u>	<u>11/28/23</u>
8	PUBLICALLY TRADED SECURITIES _____ _____ _____	\$ <u>408,345.</u>	<u>12/19/23</u>
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization BENTON COMMUNITY FOUNDATION	Employer identification number 93-6022916
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

2023

Open to Public Inspection

Name of the organization BENTON COMMUNITY FOUNDATION Employer identification number 93-6022916

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: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, structure). 2. Conservation contribution details (2a-2d table). 3-9. Monitoring and reporting requirements (checkboxes for policy, expenses, and section 170(h) requirements).

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.

Form with sections 1a-1b and 2. 1a: Footnote for public exhibition. 1b: Amounts for art collection (revenue/assets). 2: Amounts for art held for financial gain (revenue/assets).

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

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

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in 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	26,139,602.	29,822,169.	26,360,040.	23,525,406.	18,555,492.
b Contributions	2,604,043.	3,274,309.	1,871,341.	1,656,196.	2,610,637.
c Net investment earnings, gains, and losses	3,248,122.	-4,918,635.	3,212,409.	2,670,821.	3,464,135.
d Grants or scholarships	1,543,072.	1,538,381.	1,204,215.	1,269,104.	828,925.
e Other expenditures for facilities and programs	2,321.	1,277.	2,200.	1,479.	7,244.
f Administrative expenses	514,876.	498,583.	415,206.	221,800.	268,689.
g End of year balance	29,931,498.	26,139,602.	29,822,169.	26,360,040.	23,525,406.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 97.00 %
 - b Permanent endowment _____ %
 - c Term endowment 99.0300 %
- 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- 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		719,111.		719,111.
b Buildings		447,738.	15,932.	431,806.
c Leasehold improvements				
d Equipment				
e Other		8,158.	1,711.	6,447.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,157,364.

Part VII Investments - Other Securities

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

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

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. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

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, line 15, col. (B))	

Part X Other Liabilities

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

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

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	6,508,326.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	2,861,801.	
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	2,861,801.	
3	Subtract line 2e from line 1	3	3,646,525.	
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	32,444.	
c	Add lines 4a and 4b	4c	32,444.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,678,969.	

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	2,440,387.
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	48,196.	
e	Add lines 2a through 2d	2e	48,196.	
3	Subtract line 2e from line 1	3	2,392,191.	
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	80,640.	
c	Add lines 4a and 4b	4c	80,640.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,472,831.	

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 III, LINE 4:

THE DONATED SCULPTURE IS THE PROTOTYPE FOR A SCULPTURE ON DISPLAY IN ONE OF THE COMMUNITY'S PARKS. THE SCULPTURE REPRESENTS THE COMMUNITY'S VALUES AND HISTORY. THE DONORS REQUESTED THAT IT BE ON PERMANENT DISPLAY IN THE FOUNDATION'S OFFICE. THIS IS THE ONLY ARTWORK OWNED BY THE FOUNDATION.

PART IV, LINE 2B:

VARIOUS NOT-FOR-PROFIT ORGANIZATIONS (NFPO) HAVE TRANSFERRED FUNDS TO THE FOUNDATION AND EACH SUCH NFPO SPECIFIED ITSELF AS THE BENEFICIARY OF SAID FUND. THE FASB ASC TOPIC 958-20 NOT-FOR-PROFIT ENTITIES (FAS-136) ESTABLISHES ACCOUNTING AND REPORTING STANDARDS FOR TRANSACTIONS IN WHICH A NOT-FOR-PROFIT ORGANIZATION TRANSFERS TO ANOTHER ORGANIZATION (THE

Part XIII Supplemental Information (continued)

RECIPIENT ORGANIZATION) AND SPECIFIES ITSELF AS THE BENEFICIARY. PURSUANT TO THIS PRONOUNCEMENT, THE AGENCY ENDOWMENTS RECEIVED BY THE FOUNDATION ARE CONSIDERED LIABILITIES, RATHER THAN NET ASSETS OF THE FOUNDATION.

PART X, LINE 2:

EXCERPT FROM THE FOOTNOTES TO THE AUDITED FINANCIAL STATEMENTS:

THE FOUNDATION IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND COMPARABLE STATE LAW. ADDITIONALLY, THE INTERNAL REVENUE SERVICE HAS DETERMINED THE FOUNDATION IS NOT A PRIVATE FOUNDATION. MANAGEMENT BELIEVES THAT NO MATERIAL ACTIVITY OF THE FOUNDATION WOULD QUALIFY AS UNRELATED BUSINESS INCOME, AND ACCORDINGLY, BE TAXED TO THE FOUNDATION. THE TAX YEARS THAT REMAIN OPEN FOR EXAMINATION BY THE APPROPRIATE TAXING AUTHORITIES FOR THE FOUNDATION AS OF DECEMBER 31, 2023 ARE 2022, 2021, AND 2020, GENERALLY THREE YEARS FROM THE DATE THE RETURN WAS FILED.

THE FOUNDATION FOLLOWS THE PROVISIONS OF THE FASB ASC TOPIC INCOME TAXES. MANAGEMENT EVALUATED THE FOUNDATION TAX POSITIONS AND CONCLUDED THAT THE FOUNDATION HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS TOPIC.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

AGENCY MANAGEMENT FEES	26,796.
FUNDRAISING EVENT EXPENSES	-48,196.
INVESTMENT EXPENSE	53,844.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	32,444.

Part XIII Supplemental Information *(continued)*

PART XII, LINE 2D - OTHER ADJUSTMENTS:

AGENCY MANAGEMENT FEES 48,196.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT EXPENSE 53,844.

AGENCY MANAGEMENT FEES 26,796.

TOTAL TO SCHEDULE D, PART XII, LINE 4B 80,640.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		FORKS & CORKS (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	58,580.		58,580.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	58,580.		58,580.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes	1,920.		1,920.
	6	Rent/facility costs	4,447.		4,447.
	7	Food and beverages	25,877.		25,877.
	8	Entertainment	12,807.		12,807.
	9	Other direct expenses	3,145.		3,145.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			48,196.
11	Net income summary. Subtract line 10 from line 3, column (d)			10,384.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **BENTON COMMUNITY FOUNDATION** Employer identification number **93-6022916**

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
STRENGTHENING RURAL FAMILIES 535 S 19TH ST. #162 PHILOMATH, OR 97370	20-2934930	501(C)(3)	54,890.	0.			INVESTING IN RURAL YOUTH
ABC HOUSE PO BOX 68 ALBANY, OR 97321	93-1163555	501(C)(3)	20,000.	0.			CHILD ABUSE PREVENTION TRAINING OUTREACH, OPERATIONS
ALSEA COMMUNITY EFFORT PO BOX 281 ALSEA, OR 97324	93-1306530	501(C)(3)	10,000.	0.			SUPPLIES AND OPERATIONS
ASHBROOK INDEPENDENT SCHOOL 4045 SW RESEARCH WAY CORVALLIS, OR 97333	93-1131186	GOVERNMENT	10,000.	0.			GENERAL PURPOSES
BENTON 4-H CLUB 4077 SW RESEARCH WAY CORVALLIS, OR 97333	93-0852846	501(C)(3)	5,000.	0.			GENERAL PURPOSES
BENTON COUNTY HISTORICAL SOCIETY PO BOX 35 PHILOMATH, OR 97370	93-0784998	501(C)(3)	22,458.	0.			OPERATIONS; YOUTH & FAMILY PROGRAMS; FIELD TRIPS IN SPANISH

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **53.**

3 Enter total number of other organizations listed in the line 1 table **0.**

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

Schedule I (Form 990) 2023

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BENTON HABITAT FOR HUMANITY PO BOX 1551 CORVALLIS, OR 97339	93-1040496	501(C)(3)	5,091.	0.			HOME REPAIR INITIATIVE & FUTURE FAMILY HOMES
BLACK OREGON LAND TRUST 39062 EAST KNIERIEM ROAD CORVALLIS, OR 97019	85-6576948	501(C)(3)	30,000.	0.			LAND ACQUISITION
BOYS & GIRLS CLUB OF CORVALLIS 1112 NW CIRCLE BLVD CORVALLIS, OR 97330	23-7153987	501(C)(3)	44,955.	0.			YOUTH CAREER TRAINING, OPERATIONS, YOUTH PROGRAMMING, K-6 ENRICHMENT, YOUTH ARTS
CASA-VOICES FOR CHILDREN 129 NW 4TH STREET #B CORVALLIS, OR 97330	94-3265415	501(C)(3)	7,000.	0.			SUCCESS AND EQUITY FOR YOUTH IN CARE; ADVOCACY - SUPPORTIN THE WHO
CASCADE PACIFIC RESOURCE CONSERVATION & DEVELOPMENT - PO BOX 2860 - CORVALLIS, OR 97339	93-0722979	501(C)(3)	30,000.	0.			TO SUPPORT TARWEED FOLD SCHOOL
CENTER AGAINST RAPE AND DOMESTIC VIOLENCE - PO BOX 914 - CORVALLIS, OR 97339	93-0792125	501(C)(3)	5,000.	0.			OPERATIONS
CHINTIMINI WILDLIFE CENTER 311 NW LEWISBURG AVE CORVALLIS, OR 93010	94-3085445	501(C)(3)	5,000.	0.			YOUTH PROGRAMMING
CHURCH OF THE GOOD SAMARITAN 333 NW 35TH ST CORVALLIS, OR 97330	93-0454775	501(C)(3)	16,305.	0.			OPERATIONS
CITY OF CORVALLIS PARKS & RECREATION - 1310 SW AVERY AVE - CORVALLIS, OR 97333	93-6002145	GOVERNMENT	10,327.	0.			FOR 1) SWIMMING LESSONS FOR PERSONS OF ALL AGES: 2) FACILITIES, INSTRUCTION AND EQUIPMENT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COMMUNITY FOUNDATION OF DICKINSON COUNTY - PO BOX 73 - ABILENE, KS 67410	48-1214850	501(C)(3)	10,000.	0.			TO SUPPORT THE ABILENE STRINGS FUND - ARTS AND CULTURE
COMMUNITY OUTREACH, INC. 865 NW REIMAN AVE CORVALLIS, OR 97330	93-0602094	501(C)(3)	80,000.	0.			CHILDREN IN SHELTER, TO SUPPORT MARI'S PLACE
CORVALLIS - BENTON COUNTY PUBLIC LIBRARY FOUNDATION - 645 NW MONROE AVE - CORVALLIS, OR 97330	93-0933948	501(C)(3)	12,595.	0.			RENOVATIONS AND OPERATIONS
CORVALLIS COMMUNITY BAND 1684 NW CREST PLACE CORVALLIS, OR 97330	87-0688838	501(C)(3)	10,000.	0.			FOR THE ENDOWMENT
CORVALLIS MULTICULTURAL LITERACY CENTER - 2638 NW JACKSON AVE - CORVALLIS, OR 97330	41-2097467	501(C)(3)	5,700.	0.			CIVIC ENGAGEMENT WITH UNDERREPRESENTED POPULATIONS
CORVALLIS PUBLIC SCHOOLS FOUNDATION - 1555 SW 35TH ST. - CORVALLIS, OR 97333	93-1208608	501(C)(3)	25,000.	0.			BASIC NEEDS OF STUDENTS; SUMMER CARE AND CONNECT, SPECIAL EDUCATION
CORVALLIS-BENTON COUNTY LIBRARY 645 NW MONROE AVE CORVALLIS, OR 97330	93-6002145	GOVERNMENT	12,595.	0.			TO PURCHASE BOOKS OF CIRCULATING MATERIALS WHICH ARE THE SUCCESSORS TO BOOKS FOR ALL AGES
DIAL-A-BUS INC. 4077 SW RESEARCH WAY CORVALLIS, OR 97333	26-4836268	501(C)(3)	8,000.	0.			EXPANDING FLEET TO MEET POST-PANDEMIC COMMUNITY NEEDS
FIRST CONGREGATIONAL UNITED CHURCH OF CHRIST - 4515 SW WEST HILLS ROAD - CORVALLIS, OR 97333	93-0520107	501(C)(3)	10,000.	0.			GENERAL CHARITABLE PURPOSES

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GOOD SAMARITAN HOSPITAL FOUNDATION 3600 NW SAMARITAN DRIVE CORVALLIS, OR 97330	23-7252406	501(C)(3)	15,000.	0.			TO BE USED FOR MENTAL HEALTH CARE FOR CHILDREN UNDER AGE 18
GRACE CENTER FOR ADULT DAY SERVICES, INC. - 980 NW SPRUCE AVE. - CORVALLIS, OR 97330	93-0839745	501(C)(3)	57,040.	0.			OPERATIONS
HEARTLAND HUMANE SOCIETY PO BOX 1184 CORVALLIS, OR 97339	93-0574297	501(C)(3)	10,000.	0.			OPERATIONS
HOME LIFE INC 2068 NW FILMORE ST. CORVALLIS, OR 97330	23-7230042	501(C)(3)	10,000.	0.			FOR GENERAL CHARITABLE PURPOSES
HUNTERS OF COLOR 6620 PETTIBONE DR. CORVALLIS, OR 97330	85-3480850	501(C)(3)	8,000.	0.			HUNTERS OF COLOR OREGON
JENI'S PLACE - ALSEA FOOD BANK 18595 ALSEA HWY ALSEA, OR 97324	93-0876193	501(C)(3)	5,000.	0.			OPERATIONS
LINN-BENTON FOOD SHARE PO BOX 1920 COVALLIS, OR 97339	93-1099406	501(C)(3)	10,000.	0.			FOR GENERAL PURPOSES
MID-VALLEY STEM-CTE HUB 6500 PACIFIC BLVD SW (CC-212) ALBANY, OR 97321	93-0561307	501(C)(3)	11,120.	0.			STEM K-12 INTEGRATION PROJECT
MYTH MEDIA PO BOX 31083 PORTLAND, OR 97231	43-1957038	501(C)(3)	32,000.	0.			PROVIDE OPERATION SUPPORT TO REWILD PORTLAND PROGRAM OPERATIONS (MYTH MEDIA IS THE FISCAL

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OLD MILL CENTER FOR CHILDREN & FAMILIES - 1650 SW 45TH PL - CORVALLIS, OR 97333	93-0722603	501(C)(3)	30,000.	0.			OPERATIONS AND EQUITABLE KINDERGARTEN PREPARATION AND WEEKLY RESPITE SERVICES
OREGON CASCADES WEST COUNCIL OF GOVERNMENTS - 1400 QUEEN AVE SE # 201 - ALBANY, OR 97322	93-0584306	GOVERNMENT	5,000.	0.			STAND BY ME - BENTON COUNTY EXPANSION PROJECT
OREGON CASCADES WEST SENIOR SERVICES FOUNDATION - 1400 QUEEN AVENUE SE STE. 206 - ALBANY, OR 97322	93-1213218	501(C)(3)	5,000.	0.			OPERATIONS FOR MEALS ON WHEELS PROGRAM
OSU COLLEGE OF EARTH, OCEAN, AND ATMOSPHERIC SCIENCES - 104 CEOAS ADMINISTRATION BLDG - CORVALLIS, OR 97331	48-1278540	GOVERNMENT	108,988.	0.			GRADUATE STUDENT RECRUITMENT
OSU FOUNDATION 4238 SW RESEARCH WAY CORVALLIS, OR 97333	93-6022772	GOVERNMENT	10,000.	0.			TO BE ADDED TO THE BRUCE STARKER MEMORIAL FUND, TO BE USED FOR TRAVEL, RESEARCH & SCHOLARSHIPS
PEACEHEALTH SACRED HEART MEDICAL CENTER FOUNDATION - PO BOX 10905 - EUGENE, OR 97440	93-6026548	501(C)(3)	10,000.	0.			FOR THE SPRINGFIELD, OREGON NEO-NATAL INTENSIVE CARE UNIT
PSD 17J-PHILOMATH COMMUNITY POOL 1620 APPLGATE ST. PHILOMATH, OR 97370	93-6000208	GOVERNMENT	50,209.	0.			PHILOMATH SWIMMING POOL OPERATIONS, YOUTH PROGRAMMING
SMART READING 101 SW MARKET ST PORTLAND, OR 97201	93-1051724	501(C)(3)	7,500.	0.			SMART READING IN BENTON COUNTY
SOUTH BENTON COMMUNITY ENHANCEMENT- ART IN THE PARK - PO BOX 1512 - MONROE, OR 97456	93-1254206	501(C)(3)	5,000.	0.			YOUTH PROGRAMMING

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SOUTH BENTON FOOD PANTRY 650 ORCHARD ST MONROE, OR 97456	46-3567773	501(C)(3)	113,000.	0.			OPERATIONS; FOR FACILITY INFRASTRUTUE; TO SUPPORT SENIOR NUITRITION, SUPPORTIN GFOOD PANTRY
SOUTH CORVALLIS FOOD BANK 1798 SW 3RD ST CORVALLIS, OR 97333	14-1938201	501(C)(3)	5,000.	0.			EMERGENCY FOOD BOXES
SOUTHSIDE YOUTH OUTREACH, INC. 2065 SE DEBORD ST CORVALLIS, OR 97333	26-0226994	501(C)(3)	23,341.	0.			OPERATIONS
STONE SOUP CORVALLIS, INC. PO BOX 2381 CORVALLIS, OR 97339	46-2438435	501(C)(3)	10,000.	0.			PROGRAMMATIC SUPPORT
THE ARTS CENTER 700 SW MADISON AVE CORVALLIS, OR 97333	93-6027995	501(C)(3)	16,000.	0.			THE ART CENTER OPERATIONS, PROCURING LOCALLY CREATED ART, ROTARY HALF MARATHON
THE CORVALLIS CLINIC FOUNDATION 444 NW ELKS DRIVE CORVALLIS, OR 97333	93-6021898	501(C)(3)	10,000.	0.			TO BE USED FOR PROJECT H.E.R.
TRILLIUM FAMILY SERVICES 3415 SE POWELL BLVD PORTLAND, OR 97202	93-0386966	501(C)(3)	6,118.	0.			SUPPORT FOR SCHOOL-BASED PROGRAMS, AND INPATIENT AND OUTPATIENT CARE
TSUGA COMMUNITY COMMISSION 10890 SW 83RD AVE TIGARD, OR 97223	27-4287533	501(C)(3)	10,000.	0.			VETERANS ANVETERANS AND MILITARY
VINA MOSES CENTER 968 NW GARFIELD AVE CORVALLIS, OR 97330	93-0615775	501(C)(3)	10,000.	0.			SUPPORT FOR SCHOOL CHILDREN; VOLUNTEERS FOR VINA

Schedule I (Form 990)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS TO VARIOUS COLLEGES OR UNIVERSITIES	90	228,900.	0.		

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:

PART IV - ADDITIONAL INFORMATION

PART I LINE 2 EACH GRANT OR SCHOLARSHIP APPLICANT MUST SUBMIT AN APPLICATION TO THE FOUNDATION FOR REVIEW. THE APPLICATION IS REVIEWED BY THE FOUNDATION'S BOARD OF DIRECTORS OR A COMMITTEE APPOINTED BY THE FOUNDATION'S BOARD. COMMITTEES INCLUDE AT LEAST ONE BOARD MEMBER AND SELECTED MEMBERS FROM THE COMMUNITY. SCHOLARSHIPS NOT USED FOR INTENDED PURPOSES ARE RETURNED TO THE FOUNDATION.

Part IV Supplemental Information

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: BENTON COUNTY

(H) PURPOSE OF GRANT OR ASSISTANCE: FOR CONSTRUCTION OF OAK CREEK FIRE EVACUATION ROUTE, PLANNING, PERMITTING, CONSTRUCTION, AND FURTHER RISK ASSESSMENT.

NAME OF ORGANIZATION OR GOVERNMENT: BOYS & GIRLS CLUB OF CORVALLIS

(H) PURPOSE OF GRANT OR ASSISTANCE: YOUTH CAREER TRAINING, OPERATIONS, YOUTH PROGRAMMING, K-6 ENRICHMENT, YOUTH ARTS PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT: CITY OF CORVALLIS PARKS & RECREATION

(H) PURPOSE OF GRANT OR ASSISTANCE: FOR 1) SWIMMING LESSONS FOR PERSONS OF ALL AGES: 2) FACILITIES, INSTRUCTION AND EQUIPMENT TO EDUCATE AND PROVIDE THERAPY TO THE HANDICAPPED INDIVIDUAL ; AND/OR 3) EQUIPMENT TO ENHANCE EFFECTIVENESS IN THE ABOVE 2.

NAME OF ORGANIZATION OR GOVERNMENT: MYTH MEDIA

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDE OPERATION SUPPORT TO REWILD PORTLAND PROGRAM OPERATIONS (MYTH MEDIA IS THE FISCAL SPONSOR)

NAME OF ORGANIZATION OR GOVERNMENT: SOUTH BENTON FOOD PANTRY

(H) PURPOSE OF GRANT OR ASSISTANCE: OPERATIONS; FOR FACILITY INFRASTRUTUE; TO SUPPORT SENIOR NUITRITION, SUPPORTIN GFOOD PANTRY CONSTRUCTION AND KITCHEN SUPPLIES, FOOD PANTRY REBUILD

NAME OF ORGANIZATION OR GOVERNMENT: THE ARTS CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: THE ART CENTER OPERATIONS, PROCURING LOCALLY CREATED ART, ROTARY HALF MARATHON GRANT

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT:

UNITED WAY OF LINN, BENTON, & LINCOLN COUNTIES

(H) PURPOSE OF GRANT OR ASSISTANCE: STRATEGIC SERVICE COORDINATION OF BENTON COUNTY ORGANIZATIONS PROVIDING SERVICES TO PEOPLE EXPERIENCING HOMELESSNESS.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization **BENTON COMMUNITY FOUNDATION** Employer identification number **93-6022916**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	2	910,204.	MARKET PRICE
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (MISCELLANEOUS)	X	2	28,997.	MARKET PRICE
26	Other ()				
27	Other ()				
28	Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** 0

	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.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2023

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

Multiple horizontal lines for supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

BENTON COMMUNITY FOUNDATION

Employer identification number

93-6022916

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS FORWARDED FOR REVIEW BY THE PRESIDENT/CEO; FINANCE
COMMITTEE; AND FULL BOARD. UPON RECOMMENDATION OF THE PRESIDENT/CEO AND
FINANCE COMMITTEE, THE 990 IS SLATED FOR REVIEW AND APPROVAL AT A REGULARLY
SCHEDULED MEETING OF THE BOARD.

FORM 990, PART VI, SECTION B, LINE 12C:

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICT POLICY:
A COPY OF THE CONFLICT OF INTEREST POLICY IS FURNISHED TO EACH DIRECTOR,
OFFICER AND STAFF MEMBER. THE POLICY AND ITS APPLICATION IS REVIEWED
ANNUALLY BY THE BOARD AND MANAGEMENT.

FORM 990, PART VI, SECTION B, LINE 15:

AN EXECUTIVE COMPENSATION REVIEW COMMITTEE INDEPENDENTLY DETERMINES
COMPENSATION FOR THE CEO.

FORM 990, PART VI, SECTION C, LINE 19:

THE FORM 990 IS AVAILABLE UPON REQUEST; IT IS ALSO AVAILABLE ON GUIDESTAR
AND ON THE FOUNDATION'S WEBSITE. GOVERNING DOCUMENTS ARE AVAILABLE UPON
REQUEST.

FORM 990 PART XII LINE 2C

THIS RETURN INCLUDES A 2022 DEPRECIATION ADJUSTMENT OF \$7,654.

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