

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2007 calendar year, or tax year beginning 01-01-2007 and ending 12-31-2007

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: Marcus Center for the Performing Arts Inc. Address: 929 N Water St, Milwaukee, WI 53202

D Employer identification number: 51-0532407. E Telephone number: (414) 273-7121. F Accounting method: Accrual

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes" enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling?

G Web site: www.marcuscenter.org

J Organization type (check only one): 501(c)(3)

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000

I Group Exemption Number. M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 9,036,092


Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Other investment income, Special events, Gross sales of inventory, Other revenue, Program services, Management and general, Fundraising, Payments to affiliates, Excess or (deficit) for the year, Net assets at beginning/end of year.

Part III Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22a Grants paid from donor advised funds (attach Schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a				
22b Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25a Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	575,622	575,622		
b Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b				
c Compensation and other distributions not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c				
26 Salaries and wages of employees not included on lines 25a, b and c	26	2,471,748	2,471,748		
27 Pension plan contributions not included on lines 25a, b and c	27	116,971	116,971		
28 Employee benefits not included on lines 25a - 27	28	257,866	257,866		
29 Payroll taxes	29	226,977	226,977		
30 Professional fundraising fees	30				
31 Accounting fees	31	19,563	19,563		
32 Legal fees	32	6,236	6,236		
33 Supplies	33	26,041		26,041	
34 Telephone	34	60,273	60,273		
35 Postage and shipping	35	15,661	15,661		
36 Occupancy	36	402,625	402,625		
37 Equipment rental and maintenance	37	720,513	720,513		
38 Printing and publications	38				
39 Travel	39	62,550	62,550		
40 Conferences, conventions, and meetings	40				
41 Interest	41	70,664	70,664		
42 Depreciation, depletion, etc (attach schedule) 	42	785,969	785,969		
43 Other expenses not covered above (itemize)					
a See Additional Data Table	43a				
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g	43g				
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	7,607,926	6,915,668	692,258	0

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____






Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? PRESENTATION OF THE performing ARTS TO MILWAUKEE COUNTY All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)
a The Marcus Center for the Performing Arts, Inc. offers facilities (center and parking structure) and services to a wide range of performing arts. (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	6,915,668
b (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
c (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
d (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	6,915,668

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)
		Beginning of year		End of year
Assets	45 Cash—non-interest-bearing	308,191	45	553,188
	46 Savings and temporary cash investments	2,582,152	46	3,851,156
	47a Accounts receivable	47a 230,814		
	b Less allowance for doubtful accounts	47b	166,861	47c 230,814
	48a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b		48c
	49 Grants receivable			49
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			50a
	b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)			50b
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use	11,388	52	6,020
	53 Prepaid expenses and deferred charges	51,764	53	56,779
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	546,989	54a	572,641
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
55a Investments—land, buildings, and equipment basis	55a			
b Less accumulated depreciation (attach schedule)	55b		55c	
56 Investments—other (attach schedule)	1,649,483	56 	1,779,353	
57a Land, buildings, and equipment basis	57a 21,112,648			
b Less accumulated depreciation (attach schedule)	57b 9,899,627	10,830,522	57c  11,213,021	
58 Other assets, including program-related investments (describe <input type="checkbox"/> _____)	208,037	58 	272,295	
59 Total assets (must equal line 74) Add lines 45 through 58	16,355,387	59	18,535,267	
Liabilities	60 Accounts payable and accrued expenses	468,155	60	417,864
	61 Grants payable		61	
	62 Deferred revenue	416,222	62	2,506,911
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)	1,479,281	64a 	1,075,797
	b Mortgages and other notes payable (attach schedule)	90,000	64b	82,500
	65 Other liabilities (describe <input type="checkbox"/> _____)	1,714,812	65 	1,909,164
66 Total liabilities Add lines 60 through 65	4,168,470	66	5,992,236	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	12,170,583	67	12,528,723
	68 Temporarily restricted	16,334	68	14,308
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	12,186,917	73	12,543,031
	74 Total liabilities and net assets / fund balances Add lines 66 and 73	16,355,387	74	18,535,267

Part VI Other Information (continued)

Form with multiple sections (82a-91b) containing questions about organization services, dues, lobbying, and financial accounts, with Yes/No columns and input fields.

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No

If "Yes," enter the name of the foreign country _____

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year **92** _____

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a PARKING					356,456
b TICKET SALES					1,372,816
c FACILITY FEES					419,193
d SERVICE & REIMBURSEMENT INCOME					1,302,267
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	210,588	
96 Dividends and interest from securities			14	15,721	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b non debt-financed property	532000	24,765	16	1,092,712	
98 Net rental income or (loss) from personal property	900002	12,822	17	171,727	
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	3,908	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a CONCESSIONS			03	180,459	
b OTHER REVENUE	541800	14,288			243,684
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		51,875		1,675,115	3,694,416
105 Total (add line 104, columns (B), (D), and (E))					5,421,406

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	See Additional Data Table

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

NOTE: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No

	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?	Yes	No

Please Sign Here	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	
	***** Signature of officer	2008-08-12 Date
	Carol Hayden VP OF FINANCE Type or print name and title	

Paid Preparer's Use Only	Preparer's signature KARIN HARMS	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4 Schenck SC 11414 W Park Place Ste 200 Milwaukee, WI 53224			EIN
				Phone no (414) 463-4411

**SCHEDULE A
(Form 990 or
990EZ)**

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

OMB No 1545-0047

2007

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Department of the
Treasury
Internal Revenue
Service

Name of the organization
Marcus Center for the Performing Arts Inc

Employer identification number

51-0532407

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
ERIC ZAUN 929 N WATER ST MILWAUKEE, WI 53202	TECHNICAL DIRECTOR 40 00	82,199	5,275	0
GEORGE BATAYIAS JR 929 N WATER ST MILWAUKEE, WI 53202	STAFF STAGEHAND 40 00	71,163	4,975	0
JOHN WOJCIECHOWSKI 929 N WATER ST MILWAUKEE, WI 53202	STAFF STAGEHAND 40 00	64,899	2,804	0
CYNTHIA SCHAEFER 929 N WATER ST MILWAUKEE, WI 53202	CONTROLLERIS MNGR 37 50	65,279	4,247	0
JEROLD FOX 929 N WATER ST MILWAUKEE, WI 53202	SALES DIRECTOR 37 50	64,941	1,340	0
Total number of other employees paid over \$50,000	16			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individual or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individual or firms. If there are none, enter "None". See page 2 for instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
UIHLEIN ELECTRIC 12660 W TOWNSEND STREET BROOKFIELD, WI 53005	LIGHTING INSTALLATION	259,145
GIBB BUILDING MAINTENANCE 5100 W GOOD HOPE ROAD MILWAUKEE, WI 53223	CLEANING	182,074
Total number of other contractors receiving over \$50,000 for other services		

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

<p>1 During the year, has the organization attempted to influence national, state, or local legislation, include any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ►\$ _____(Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>	1		No
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)</p> <p>a Sale, exchange, or leasing property?</p>	2a		No
<p>b Lending of money or other extension of credit?</p>	2b		No
<p>c Furnishing of goods, services, or facilities?</p>	2c		No
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	2d	Yes	
<p>e Transfer of any part of its income or assets?</p>	2e		No
<p>3a Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)</p>	3a		No
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3b	Yes	
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement</p>	3c		No
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d		No
<p>4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g</p>	4a		No
<p>b Did the organization make any taxable distributions under section 4966?</p>	4b		
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c		
<p>d Enter the total number of donor advised funds owned at the end of the tax year</p>			
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year</p>			
<p>f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts</p>		0	
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year</p>		0	

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 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 charitable, etc , 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) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
 Type I Type II Type III - Functionally Integrated Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support?
			Yes	No	
Total					

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting.**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,485,376				1,485,376
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose	3,310,935				3,310,935
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2,233,676				2,233,676
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	237,216				237,216
23 Total of lines 15 through 22	7,267,203				7,267,203
24 Line 23 minus line 17	3,956,268				3,956,268
25 Enter 1% of line 23	72,672				
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 79,125
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b 0
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 3,956,268
d Add Amounts from column (e) for lines	18 2,233,676	19 0			
	22	26b 0			26d 2,470,892
e Public support (line 26c minus line 26d total)					26e 1,485,376
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 3754 49 %
27 Organizations described on line 12:					
a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " Do not file this list with your return. Enter the sum of such amounts for each year (2006) _____ (2005) _____ (2004) _____ (2003) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2006) _____ (2005) _____ (2004) _____ (2003) _____					
c Add Amounts from column (e) for lines	15 _____	16 _____			
	17 _____	20 _____	21 _____		
d Add Line 27a total _____ and line 27b total _____					27c _____
e Public support (line 27c total minus line 27d total)					27d _____
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27e _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27f _____
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27g _____
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15					27h _____

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768)Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

(a)
Affiliated group
totals**(b)**
To be completed
for all electing
organizations

36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38	Total lobbying expenditures (add lines 36 and 37)	38		
39	Other exempt purpose expenditures	39		
40	Total exempt purpose expenditures (add lines 38 and 39)	40		
41	Lobbying nontaxable amount Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount is— Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41		
42	Grassroots nontaxable amount (enter 25% of line 41)	42		
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 11 of the instructions)**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines **c** through **h**.)

Yes	No	Amount

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Additional Data

Software ID:

Software Version:

EIN: 51-0532407

Name: Marcus Center for the Performing Arts Inc

Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
a PROFESSIONAL FEES	43a	815,072	815,072		
b ADVERTISING & PROMOTION	43b	377,961	377,961		
c INSURANCE	43c	78,620	78,620		
d CONTRACTED SERVICES	43d	287,245	287,245		
e REVENUES DUE TO CITY OF MILWAUKEE	43e	129,870	129,870		
f COMMUNITY SUPPORT	43f	8,765	8,765		
g BAD DEBT	43g	519	519		
h ADMINISTRATIVE	43h	77,465		77,465	
i AMORTIZATION	43i	13,130		13,130	

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
CHRISTOPHER S ABELE 929 NORTH WATER STREET MILWAUKEE, WI 532023122	IMMEDIATE PAST CHAIR 1 00	0	0	0
LYNN SPRANGERS 929 NORTH WATER STREET MILWAUKEE, WI 532023122	CHAIR 1 00	0	0	0
MARK R WILLIAMS 929 NORTH WATER STREET MILWAUKEE, WI 532023122	TREASURER 1 00	0	0	0
LINDA S BEDFORD 929 NORTH WATER STREET MILWAUKEE, WI 532023122	EXECUTIVE OFFICER 0 25	0	0	0
D EDWARD BOLTON 929 NORTH WATER STREET MILWAUKEE, WI 532023122	EXECUTIVE OFFICER 0 25	0	0	0
MARY DOWELL 929 NORTH WATER STREET MILWAUKEE, WI 532023122	EXECUTIVE OFFICER 0 25	0	0	0
NANCY HERNANDEZ 929 NORTH WATER STREET MILWAUKEE, WI 532023122	EXECUTIVE OFFICER 0 25	0	0	0
LAURIE MAHONEY 929 NORTH WATER STREET MILWAUKEE, WI 532023122	EXECUTIVE OFFICER 0 25	0	0	0
GREGORY MARCUS 929 NORTH WATER STREET MILWAUKEE, WI 532023122	EXECUTIVE OFFICER 0 25	0	0	0
VINCENT L MARTIN 929 NORTH WATER STREET MILWAUKEE, WI 532023122	EXECUTIVE OFFICER 0 25	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
PERFECTO RIVERA 929 NORTH WATER STREET MILWAUKEE, WI 532023122	EXECUTIVE OFFICER 0 25	0	0	0
MICHAEL C FORD 929 NORTH WATER STREET MILWAUKEE, WI 532023122	BOARD MEMBER 0 25	0	0	0
ANDY NUNEMAKER 929 NORTH WATER STREET MILWAUKEE, WI 532023122	BOARD MEMBER 0 25	0	0	0
LYNNE DEBRUIN 929 NORTH WATER STREET MILWAUKEE, WI 532023122	BOARD MEMBER 0 25	0	0	0
DAVID FANTLE 929 NORTH WATER STREET MILWAUKEE, WI 532023122	BOARD MEMBER 0 25	0	0	0
VINCENT LYLES 929 NORTH WATER STREET MILWAUKEE, WI 532023122	BOARD MEMBER 0 25	0	0	0
LINDA GORENS-LEVEY 929 NORTH WATER STREET MILWAUKEE, WI 532023122	BOARD MEMBER 0 25	0	0	0
BEV GREENBERG 929 NORTH WATER STREET MILWAUKEE, WI 532023122	VICE CHAIRSECRETARY 1 00	0	0	0
MARC J MAROTTA 929 NORTH WATER STREET MILWAUKEE, WI 532023122	BOARD MEMBER 0 25	0	0	0
BRENDA SKELTON 929 NORTH WATER STREET MILWAUKEE, WI 532023122	BOARD MEMBER 0 25	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
JOSEPH TUCKER 929 NORTH WATER STREET MILWAUKEE, WI 532023122	BOARD MEMBER 0 25	0	0	0
PAUL F MATHEWS 929 NORTH WATER STREET MILWAUKEE, WI 532023122	PRESIDENT 37 50	172,895	13,007	0
THOMAS GERGERICH 929 NORTH WATER STREET MILWAUKEE, WI 532023122	Executive VP 37 50	119,895	3,581	0
CAROLINE HAYDEN 929 NORTH WATER STREET MILWAUKEE, WI 532023122	VP OF FINANCEHR 37 50	103,292	3,116	0
RICHARD HECHT 929 NORTH WATER STREET MILWAUKEE, WI 532023122	VP OF OPERATIONS 37 50	76,732	3,681	0
HEIDI LOFY 929 NORTH WATER STREET MILWAUKEE, WI 532023122	VP OF MARKETING 37 50	72,788	6,635	0

Form 990, Part VIII - Relationship of Activities to the Accomplishment of Exempt Purposes:

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	PERFORMANCE AND OTHER PARKING RECEIPTS FROM PARKING AREAS ADJACENT TO FACILITIES TO PROVIDE ACCESS TO CULTURAL EVENTS AND EXHIBITS
93B	ADMISSIONS CHARGED FOR CULTURAL EVENTS
93C	ADMISSIONS CHARGED TO ATTEND EVENTS TO COVER THE MAINTENANCE OF THE FACILITIES
93D&	OTHER REVENUE RECEIVED IN THE FORM OF ADMISSIONS AND FEES RELATED TO
103B	COMMUNITY-BASED PROGRAMMING AND REIMBURSEMENT OF EXPENSES FROM OTHER CHARITABLE ORGANIZATIONS

TY 2007 Depreciation and Depletion Schedule**Name:** Marcus Center for the Performing Arts Inc**EIN:** 51-0532407

Asset	Amount
PARKING STRUCTURE	4,987
EQUIPMENT	10,759
FURNITURE & FIXTURES	2,171
RAINBOW SUMMER TENT	344
LEASEHOLD IMPROVEMENTS & EQUIPMENT	767,708

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2003 Gain/Loss from Sale of Nonpublic Securities Schedule

Name: Marcus Center for the Performing Arts Inc

EIN: 51-0532407

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Sales Expenses	Total (net)
MUTUAL FUND SALES	2007-06	PURCHASED	2007-06		546,207	542,299	0	3,908

TY 2007 Investments - Other Schedule

Name: Marcus Center for the Performing Arts Inc

EIN: 51-0532407

Description	Book Value	Cost/FMV
CERTIFICATE OF DEPOSIT - CITY	1,779,353	F

TY 2007 Land etc. Schedule

Name: Marcus Center for the Performing Arts Inc

EIN: 51-0532407

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
PARKING STRUCTURE	2,439,420	2,214,076	225,344
EQUIPMENT	303,162	216,702	86,460
FURNITURE & FIXTURES	48,986	20,667	28,319
RAINBOW SUMMER TENT	3,440	3,440	0
COMPUTER	21,278	21,278	0
LEASEHOLD IMPROVEMENTS & EQUIPMENT	18,296,362	7,423,464	10,872,898

TY 2007 Other Assets Schedule**Name:** Marcus Center for the Performing Arts Inc**EIN:** 51-0532407

Description	Beginning of Year Amount	End of Year Amount
DEFERRED DEBT ISSUANCE COSTS net	2,803	1,305
DEVELOPMENT COSTS	168,481	211,791
ARTWORK	35,000	35,000
interest receivable	1,753	24,199

TY 2007 Other Changes in Net Assets Schedule

Name: Marcus Center for the Performing Arts Inc

EIN: 51-0532407

Description	Amount
UNREALIZED gain on investments	6,381

TY 2007 Other Expenses Included Schedule

Name: Marcus Center for the Performing Arts Inc

EIN: 51-0532407

Description	Amount
ALLOCATED RENTAL EXPENSES	536,134

TY 2007 Other Liabilities Schedule

Name: Marcus Center for the Performing Arts Inc

EIN: 51-0532407

Description	Beginning of Year Amount	End of Year Amount
DUE TO CITY OF MILWAUKEE	1,649,483	1,779,353
CAPITAL LEASE OBLIGATIONS	0	70,668
OTHER LIABILITIES	65,329	59,143

TY 2007 Other Revenues Included Schedule

Name: Marcus Center for the Performing Arts Inc

EIN: 51-0532407

Description	Amount
ALLOCATED RENTAL EXPENSES	536,134

TY 2007 Tax-Exempt Bond Liabilities Schedule**Name:** Marcus Center for the Performing Arts Inc**EIN:** 51-0532407

Item No.	1
Name of Issue	
Purpose	TO REDEEM PORTIONS OF prior GENERAL OBLIGATION CORPORATE PURPOSE BONDS
Amount Outstanding	1075797
Unexpended Bond Proceeds	
Third Party Use	
Space Percentage	
Maturity Date	
Repayment Terms	PAYMENT BASED ON PORTION OF TOTAL BOND ISSUE THAT MATURES EACH YEAR.
Interest Rate	350.00 %
Security	GENERAL OBLIGATION PLEDGE OF TAXING POWERS GIVEN TO THE COUNTY OF MILWAUKEE.

TY 2007 Other Income Schedule

Name: Marcus Center for the Performing Arts Inc

EIN: 51-0532407

Description	2006	2005	2004	2003	Total
OTHER	237,216				237,216