

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2021

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

Open to Public Inspection

Form 990 Department of the Treasury Internal Revenue Service

A For the 2021 calendar year, or tax year beginning 07-01-2021, and ending 06-30-2022

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

C Name of organization TOUCHET VALLEY ARTS COUNCIL
Doing business as THE LIBERTY THEATER
Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 233
City or town, state or province, country, and ZIP or foreign postal code DAYTON, WA 99328

D Employer identification number 91-1754968
E Telephone number (509) 382-1380
G Gross receipts \$ 133,951

F Name and address of principal officer: David Molesh, PO Box 233, Dayton, WA 99328

H(a) Is this a group return for subordinates? H(b) Are all subordinates included? H(c) Group exemption number

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

J Website: www.libertytheater.org

K Form of organization: Corporation, Trust, Association, Other

L Year of formation: 1996 M State of legal domicile: WA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: The Touchet Valley Arts Council promotes fine arts in the Touchet Valley & surrounding area, including but not limited to motion pictures, live theater, music, art, and oral interpretation.

Table with 2 columns: Description, Amount. Rows 2-7b: 2 Check this box, 3 Number of voting members (15), 4 Number of independent voting members (15), 5 Total number of individuals employed (3), 6 Total number of volunteers (150), 7a Total unrelated business revenue (0), 7b Net unrelated business taxable income (0).

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-19: 8 Contributions and grants (116,995 / 82,441), 9 Program service revenue (15,894 / 55,920), 10 Investment income (32,745 / -16,060), 11 Other revenue (11,471 / 11,415), 12 Total revenue (177,105 / 133,716), 13 Grants and similar amounts paid (0 / 0), 14 Benefits paid (0 / 0), 15 Salaries, other compensation (27,963 / 37,579), 16a Professional fundraising fees (0 / 0), 16b Total fundraising expenses (4,970), 17 Other expenses (69,648 / 100,678), 18 Total expenses (97,611 / 138,257), 19 Revenue less expenses (79,494 / -4,541).

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (763,189 / 758,739), 21 Total liabilities (334 / 425), 22 Net assets or fund balances (762,855 / 758,314).

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.

Sign Here: Signature of officer Michael Luce Treasurer, Date 2022-08-18

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:

The Touchet Valley Arts Council promotes fine arts in the Touchet Valley and surrounding area including, but not limited to, motion pictures, live theater, music, art, and oral interpretation. We present current and classic movies, live community drama, comedy, and musical theater, youth theater, and civic events. But due to the COVID-19 pandemic, on March 16, 2020 The Liberty Theater had to cancel all events and suspend all Programs, with limited reopening to the public starting February 26, 2021. In 2022, audience size continues to be limited, and live musicals have not yet been able to resume.

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

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

**4a** (Code: ) (Expenses \$ **84,002** including grants of \$ **0**) (Revenue \$ **51,593**)  
 FILM/CINEMA: To make cinema available in this rural area, and at affordable prices, the organization presents current movies, usually a new film each week, 4 days a week, except when live performances take over the theater. The films are selected mainly for family viewing. Matinee and some special showings are at further reduced prices. Some films have special Sensory-Friendly showings. A subsidized very-low-price series of children's films is part of our Summer Cultural Enrichment Program for youth. Special films may be chosen to accompany fund-raising events, community events, holidays, and other seasonal activities. Concessions are provided at reasonable prices, served mostly by volunteer staff. For several years we have hosted the annual Manhattan Short Film Festival, one of only 2 sites in Eastern Washington to present this worldwide cinema cultural event. In 2019 we added a lower-price Third Thursdays film series including a variety of contemporary topics, classics, and other special films. From March 16, 2020, to February 26, 2021, all films were cancelled due to COVID-19 pandemic. in 2021 we reopened with masks and COVID-restricted seating. Audience size and program revenue continue to be limited in 2022.

**4b** (Code: ) (Expenses \$ **324** including grants of \$ **0**) (Revenue \$ **0**)  
 LIVE THEATER PRODUCTIONS: The Productions Group presents several live theater events which are produced, directed and performed by volunteers from the Touchet Valley and surrounding area. Cast members range from about 5 to 90 years of age, and some commute over 30 miles. Cast size occasionally exceeds 60 persons, which fills our small stage. This provides entertainment for the community, and recreation, education, and camaraderie for participants, as well as experience in teamwork, leadership, and the performing arts. Events typically include a major musical in the Fall, melodrama, and reader's theater; and a variety show with song, dance, and other talents. Youth theater experiences include the Missoula Children's Theatre noted below. However, March 16, 2020, the theater was closed due to COVID-19, all planned shows were canceled. No plays or rehearsals were possible in fiscal year 2021 and only one in FY 2022 due to COVID-19 restrictions. Since there were almost no live productions in this fiscal year, there were minimal direct expense or revenue; and minimal indirect expenses were allocated to this program. We expect to resume major live plays in November 2022. This program is left in this second position for comparison with prior years, because it is usually our second largest by expenses.

**4c** (Code: ) (Expenses \$ **29,757** including grants of \$ **0**) (Revenue \$ **10,783**)  
 EDUCATIONAL AND COMMUNITY EVENTS: The organization provides use of the theater for community forums and educational events, and occasional private events, at a nominal usage fee. The fee is sometimes waived for other community organizations. This year included a drug-awareness forum for parents. The organization also arranges for local artists to display their paintings and sculptures in the theater lobby on a continuing rotation. This Program includes (not this year due to COVID-19) live performances not produced by our Productions Group, including a comedy play, workshops, and variety of concerts presented through the year, with a range of visiting performing artists from western music to jazz to classic string quartet. Food-and-a-movie events offer Culinary Arts, serving food items keyed to the international or special theme of the movie. This fiscal year we resumed the Summer Cultural Enrichment Program for youth, all but one with free admission this year, supported by grants, to include a series of 6 children's movies, the Missoula Children's Theatre, and Chris Fascione, a child-literacy juggler-storyteller to encourage reading. Missoula Children's Theatre is a week-long youth theater workshop and performances involving up to 60 children ages 5 to 18, at no cost to participants.

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

**4e** **Total program service expenses** **114,083**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements, such as political activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

|   |                   |            |           |  |  |
|---|-------------------|------------|-----------|--|--|
| <p><b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .</p>  | <p><b>2a</b></p>  | <p>3</p>   |           |  |  |
| <p><b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br/><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.</p>         | <p><b>2b</b></p>  | <p>Yes</p> |           |  |  |
| <p><b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .</p>  | <p><b>3a</b></p>  |            | <p>No</p> |  |  |
| <p><b>b</b> If "Yes," has it filed a Form 990-T for this year?<i>If "No" to line 3b, provide an explanation in Schedule O . . . . .</i></p>   | <p><b>3b</b></p>  |            |           |  |  |
| <p><b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?</p> | <p><b>4a</b></p>  |            | <p>No</p> |  |  |
| <p><b>b</b> Enter the name of the foreign country: _____<br/>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</p>  |                   |            |           |  |  |
| <p><b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .</p>  | <p><b>5a</b></p>  |            | <p>No</p> |  |  |
| <p><b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>  | <p><b>5b</b></p>  |            | <p>No</p> |  |  |
| <p><b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .</p>  | <p><b>5c</b></p>  |            |           |  |  |
| <p><b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .</p>                          | <p><b>6a</b></p>  |            | <p>No</p> |  |  |
| <p><b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .</p>   | <p><b>6b</b></p>  |            |           |  |  |
| <p><b>7 Organizations that may receive deductible contributions under section 170(c).</b></p>   |                   |            |           |  |  |
| <p><b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .</p>   | <p><b>7a</b></p>  |            |           |  |  |
| <p><b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .</p>   | <p><b>7b</b></p>  |            |           |  |  |
| <p><b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .</p>  | <p><b>7c</b></p>  |            |           |  |  |
| <p><b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .</p>   | <p><b>7d</b></p>  |            |           |  |  |
| <p><b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>   | <p><b>7e</b></p>  |            |           |  |  |
| <p><b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</p>  | <p><b>7f</b></p>  |            |           |  |  |
| <p><b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .</p>  | <p><b>7g</b></p>  |            |           |  |  |
| <p><b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .</p>  | <p><b>7h</b></p>  |            |           |  |  |
| <p><b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?</p>   | <p><b>8</b></p>   |            |           |  |  |
| <p><b>9 Sponsoring organizations maintaining donor advised funds.</b></p>   |                   |            |           |  |  |
| <p><b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?</p>  | <p><b>9a</b></p>  |            |           |  |  |
| <p><b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .</p>   | <p><b>9b</b></p>  |            |           |  |  |
| <p><b>10 Section 501(c)(7) organizations.</b> Enter:</p>  |                   |            |           |  |  |
| <p><b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .</p>  | <p><b>10a</b></p> |            |           |  |  |
| <p><b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .</p>   | <p><b>10b</b></p> |            |           |  |  |
| <p><b>11 Section 501(c)(12) organizations.</b> Enter:</p>   |                   |            |           |  |  |
| <p><b>a</b> Gross income from members or shareholders . . . . .</p>   | <p><b>11a</b></p> |            |           |  |  |
| <p><b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .</p>   | <p><b>11b</b></p> |            |           |  |  |
| <p><b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?</p>  |                   |            |           |  |  |
| <p><b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year.</p>  | <p><b>12b</b></p> |            |           |  |  |
| <p><b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b></p>   |                   |            |           |  |  |
| <p><b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . .</p>  | <p><b>13a</b></p> |            |           |  |  |
| <p><b>Note.</b> See the instructions for additional information the organization must report on Schedule O.</p>   |                   |            |           |  |  |
| <p><b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .</p>   | <p><b>13b</b></p> |            |           |  |  |
| <p><b>c</b> Enter the amount of reserves on hand . . . . .</p>  | <p><b>13c</b></p> |            |           |  |  |
| <p><b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .</p>  | <p><b>14a</b></p> |            | <p>No</p> |  |  |
| <p><b>b</b> If "Yes," has it filed a Form 720 to report these payments?<i>If "No," provide an explanation in Schedule O . . . . .</i></p>   | <p><b>14b</b></p> |            |           |  |  |
| <p><b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . .</p>   | <p><b>15</b></p>  |            | <p>No</p> |  |  |
| <p><b>16</b> If the organization is a trust, did it file Form 720, Schedule E, to report the section 4968 excise tax on net investment income? . . . . .</p>  | <p><b>16</b></p>  |            | <p>No</p> |  |  |
| <p>If "Yes," complete Form 4720, Schedule O.</p>  |                   |            |           |  |  |
| <p><b>17 Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . .</p>                      | <p><b>17</b></p>  |            |           |  |  |
| <p>If "Yes," complete Form 6069.</p>  |                   |            |           |  |  |

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 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? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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? 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? 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 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization 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? 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
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[ ] Own website [ ] Another's website [ ] Upon request [ ] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:
Michael Luce PO BOX 233 DAYTON, WA 99328 (509) 382-1380

**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, 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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

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

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)<br>Name and title                                | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>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) DAVID MOLESH<br>.....<br>PRESIDENT               | 16<br>.....<br>0   | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| (2) GLEN MENDEL<br>.....<br>VICE PRESIDENT           | 5<br>.....<br>0  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| (3) JENNIFER LINGO<br>.....<br>SECRETARY             | 1<br>.....<br>0  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| (4) MICHAEL LUCE<br>.....<br>TREASURER               | 25<br>.....<br>0   | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| (5) KRISTINE TAKEMURA<br>.....<br>Director           | 5<br>.....<br>0  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| (6) MARY LUCE<br>.....<br>Director                   | 10<br>.....<br>0   | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| (7) JIM KIME<br>.....<br>Director                    | 1<br>.....<br>0  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| (8) LEAH STOCKTON<br>.....<br>Director               | 2<br>.....<br>0  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| (9) ELIZABETH AREBALOS-JAGELSKI<br>.....<br>Director | 1<br>.....<br>0  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| (10) JAE GOODRIDGE<br>.....<br>Director              | 2<br>.....<br>0  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| (11) DEENA BELL-POTTER<br>.....<br>Director          | 1<br>.....<br>0  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| (12) REGINA WELDERT<br>.....<br>Director             | 1<br>.....<br>0  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| (13) MARY LENOX<br>.....<br>Director                 | 2<br>.....<br>0  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| (14) ROBERT CARLSON<br>.....<br>Director             | 2<br>.....<br>0  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| (15) LANE GWINN<br>.....<br>Director                 | 1<br>.....<br>0  | X   |                       |         |              |                              |        | 0   | 0  | 0   |



**Part VIII Statement of Revenue**

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

|  | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under sections<br>512 - 514 |
|--|----------------------|--|---|--|
| Contributions, Gifts, Grants, and Other<br>Amt Similar Amounts                                 |                      |  |   |  |
| <b>1a</b> Federated campaigns . . . . .  |                      |  | 0                                       |  |
| <b>1b</b> Membership dues . . . . .  |                      |  | 0                                       |  |
| <b>1c</b> Fundraising events . . . . .   |                      |  | 2,511                                   |  |
| <b>1d</b> Related organizations . . . . .  |                      |  | 0                                       |  |
| <b>1e</b> Government grants (contributions)  |                      |  | 2,200                                   |  |
| <b>1f</b> All other contributions, gifts, grants,<br>and similar amounts not included<br>above |                      |  | 77,730                                  |  |
| <b>1g</b> Noncash contributions included in<br>lines 1a - 1f:\$                                |                      |  | 0                                       |  |
| <b>1h Total.</b> Add lines 1a-1f . . . . .   |                      |  |   | 82,441   |

|                                | Business Code                               |        |        |        |     |   |
|--------------------------------|---|--------|--------|--------|-----|---|
|                                |   | (A)    | (B)    | (C)    | (D) |   |
| <b>Program Service Revenue</b> | <b>2a</b> Movie Theater - films             | 512131 | 28,618 | 28,618 | 0   | 0 |
|                                | <b>b</b> Community Theater - live shows     | 711110 | 2,745  | 2,745  | 0   | 0 |
|                                | <b>c</b> Community Theater - concessions    | 711110 | 19,972 | 19,972 | 0   | 0 |
|                                | <b>d</b> Community Theater - Ads revenue    | 711110 | 4,585  | 4,585  | 0   | 0 |
|                                | <b>e</b> Community Theater - Special Events | 711110 | 0      | 0      | 0   | 0 |
|                                | <b>f</b> All other program service revenue. |        | 0      | 0      | 0   | 0 |
|                                | <b>9 Total.</b> Add lines 2a-2f. . . . .    |        | 55,920 |        |     |   |

|   |  |   |         |         |      |        |        |
|---|--|---|---------|---------|------|--------|--------|
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest, and other similar amounts)  |   | -16,060 | -16,060 | 0    | 0      |        |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds  |   | 0       | 0       | 0    | 0      |        |
|   | <b>5</b> Royalties . . . . .   |   | 0       | 0       | 0    | 0      |        |
|   | <b>6a</b> Gross rents  | (i) Real  | 6a      | 11,650  | 0    |        |        |
|   |  | (ii) Personal   |         |         |      |        |        |
|   |  | <b>6b</b> Less: rental expenses                                 | 6b      | 0       | 0    |        |        |
|   |  | <b>6c</b> Rental income or (loss)                               | 6c      | 11,650  | 0    |        |        |
|   | <b>d</b> Net rental income or (loss) . . . . .   |   |         | 11,650  | 0    | 0      | 11,650 |
|   | <b>7a</b> Gross amount from sales of assets other than inventory   | (i) Securities  | 7a      | 0       | 0    |        |        |
|   |  | (ii) Other  |         |         |      |        |        |
|   |  | <b>7b</b> Less: cost or other basis and sales expenses          | 7b      | 0       | 0    |        |        |
|   |  | <b>7c</b> Gain or (loss)  | 7c      | 0       | 0    |        |        |
|   | <b>d</b> Net gain or (loss) . . . . .  |   |         | 0       | 0    | 0      | 0      |
|   | <b>8a</b> Gross income from fundraising events (not including \$ 2,511 of contributions reported on line 1c). See Part IV, line 18 . . . . . |   | 8a      | 0       |      |        |        |
|   |  | <b>8b</b> Less: direct expenses                                 | 8b      | 235     |      |        |        |
|   |  | <b>c</b> Net income or (loss) from fundraising events . . . . . |         |         | -235 | 0      | -235   |
|   | <b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .  |   | 9a      | 0       |      |        |        |
|   |  | <b>9b</b> Less: direct expenses                                 | 9b      | 0       |      |        |        |
|   |  | <b>c</b> Net income or (loss) from gaming activities . . . . .  |         |         | 0    | 0      | 0      |
|   | <b>10a</b> Gross sales of inventory, less returns and allowances . . . . .   |   | 10a     | 0       |      |        |        |
| <b>10b</b> Less: cost of goods sold                             |  | 10b   | 0       |         |      |        |        |
| <b>c</b> Net income or (loss) from sales of inventory . . . . . |  |   |         | 0       | 0    | 0      |        |
| Miscellaneous Revenue   | Business Code  |   |         |         |      |        |        |
| <b>11a</b>  |  |   |         |         |      |        |        |
| <b>b</b>  |  |   |         |         |      |        |        |
| <b>c</b>  |  |   |         |         |      |        |        |
| <b>d</b> All other revenue . . . . .                            |  |   |         |         |      |        |        |
| <b>e Total.</b> Add lines 11a-11d . . . . .                     |  |   | 0       |         |      |        |        |
| <b>12 Total revenue.</b> See instructions . . . . .             |  |   | 133,716 | 39,860  | 0    | 11,415 |        |

**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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>   | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|---|------------------------------|--|---|------------------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21   | 0                            | 0                                      |   |                                    |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22  | 0                            | 0                                      |   |                                    |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.  | 0                            | 0                                      |   |                                    |
| <b>4</b> Benefits paid to or for members  | 0                            | 0                                      |   |                                    |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees   | 0                            | 0                                      | 0   | 0                                  |
| <b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)  | 0                            | 0                                      | 0   | 0                                  |
| <b>7</b> Other salaries and wages   | 34,407                       | 27,526                                 | 5,161   | 1,720                              |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)   | 0                            | 0                                      | 0   | 0                                  |
| <b>9</b> Other employee benefits  | 0                            | 0                                      | 0   | 0                                  |
| <b>10</b> Payroll taxes   | 3,172                        | 2,537                                  | 476   | 159                                |
| <b>11</b> Fees for services (non-employees):  |                              |  |   |                                    |
| <b>a</b> Management   | 0                            | 0                                      | 0   | 0                                  |
| <b>b</b> Legal  | 0                            | 0                                      | 0   | 0                                  |
| <b>c</b> Accounting   | 0                            | 0                                      | 0   | 0                                  |
| <b>d</b> Lobbying   | 0                            | 0                                      | 0   | 0                                  |
| <b>e</b> Professional fundraising services. See Part IV, line 17  | 0                            |  |   | 0                                  |
| <b>f</b> Investment management fees   | 1,592                        | 0                                      | 1,592   | 0                                  |
| <b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)   | 0                            | 0                                      | 0   | 0                                  |
| <b>12</b> Advertising and promotion   | 3,278                        | 3,078                                  | 108   | 92                                 |
| <b>13</b> Office expenses   | 7,866                        | 4,894                                  | 2,579   | 393                                |
| <b>14</b> Information technology  | 0                            | 0                                      | 0   | 0                                  |
| <b>15</b> Royalties   | 0                            | 0                                      | 0   | 0                                  |
| <b>16</b> Occupancy   | 21,469                       | 17,182                                 | 3,215   | 1,072                              |
| <b>17</b> Travel  | 0                            | 0                                      | 0   | 0                                  |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials  | 0                            | 0                                      | 0   | 0                                  |
| <b>19</b> Conferences, conventions, and meetings  | 0                            | 0                                      | 0   | 0                                  |
| <b>20</b> Interest  | 0                            | 0                                      | 0   | 0                                  |
| <b>21</b> Payments to affiliates  | 0                            | 0                                      | 0   | 0                                  |
| <b>22</b> Depreciation, depletion, and amortization   | 30,671                       | 24,536                                 | 4,601   | 1,534                              |
| <b>23</b> Insurance   | 0                            | 0                                      | 0   | 0                                  |
| <b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)                                       |                              |  |   |                                    |
| <b>a</b> Total Film Expense   | 20,491                       | 20,491                                 | 0   | 0                                  |
| <b>b</b> Total Live Productions Expense   | 8,716                        | 8,716                                  | 0   | 0                                  |
| <b>c</b> Total Concessions Expense  | 5,123                        | 5,123                                  | 0   | 0                                  |
| <b>d</b>  |                              |  |   |                                    |
| <b>e</b> All other expenses   | 1,472                        | 0                                      | 1,472   | 0                                  |
| <b>25</b> Total functional expenses. Add lines 1 through 24e  | 138,257                      | 114,083                                | 19,204  | 4,970                              |
| <b>26</b> 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 IX

|   |  | (A)<br>Beginning of year |           | (B)<br>End of year |
|---|--|--------------------------|-----------|--------------------|
| <b>Assets</b>   | <b>1</b> Cash-non-interest-bearing . . . . .   | 74,585                   | <b>1</b>  | 70,457             |
|   | <b>2</b> Savings and temporary cash investments  | 179,620                  | <b>2</b>  | 228,078            |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  | 0                        | <b>3</b>  | 0                  |
|   | <b>4</b> Accounts receivable, net . . . . .  | 0                        | <b>4</b>  | 0                  |
|   | <b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | 0                        | <b>5</b>  | 0                  |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)   | 0                        | <b>6</b>  | 0                  |
|   | <b>7</b> Notes and loans receivable, net . . . . .   | 0                        | <b>7</b>  | 0                  |
|   | <b>8</b> Inventories for sale or use . . . . .   | 0                        | <b>8</b>  | 0                  |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   | 0                        | <b>9</b>  | 0                  |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | <b>10a</b> 790,202       |           |                    |
|   | <b>b</b> Less: accumulated depreciation  | <b>10b</b> 435,006       | 385,866   | <b>10c</b> 355,196 |
|   | <b>11</b> Investments—publicly traded securities . . . . .   | 123,118                  | <b>11</b> | 105,008            |
|   | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .   | 0                        | <b>12</b> | 0                  |
|   | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .  | 0                        | <b>13</b> | 0                  |
|   | <b>14</b> Intangible assets . . . . .  | 0                        | <b>14</b> | 0                  |
|   | <b>15</b> Other assets. See Part IV, line 11   | 0                        | <b>15</b> | 0                  |
| <b>16 Total assets:</b> Add lines 1 through 15 (must equal line 33) . . . . .   | 763,189  | <b>16</b>                | 758,739   |                    |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  | 334                      | <b>17</b> | 425                |
|   | <b>18</b> Grants payable . . . . .   | 0                        | <b>18</b> | 0                  |
|   | <b>19</b> Deferred revenue . . . . .   | 0                        | <b>19</b> | 0                  |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  | 0                        | <b>20</b> | 0                  |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D  | 0                        | <b>21</b> | 0                  |
|   | <b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons     | 0                        | <b>22</b> | 0                  |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   | 0                        | <b>23</b> | 0                  |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   | 0                        | <b>24</b> | 0                  |
| <b>25</b> 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 | 0  | <b>25</b>                |           |                    |
| <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .  | 334  | <b>26</b>                | 425       |                    |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>   |                          |           |                    |
|   | <b>27</b> Net assets without donor restrictions . . . . .  | 749,555                  | <b>27</b> | 742,614            |
|   | <b>28</b> Net assets with donor restrictions   | 13,300                   | <b>28</b> | 15,700             |
|   | <b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>  |                          |           |                    |
|   | <b>29</b> Capital stock or trust principal, or current funds . . . . .   |                          | <b>29</b> |                    |
|   | <b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .  |                          | <b>30</b> |                    |
|   | <b>31</b> Retained earnings, endowment, accumulated income, or other funds   |                          | <b>31</b> |                    |
|   | <b>32</b> Total net assets or fund balances  | 762,855                  | <b>32</b> | 758,314            |
| <b>33</b> Total liabilities and net assets/fund balances  | 763,189  | <b>33</b>                | 758,739   |                    |

**Part XI Reconciliation of Net Assets**

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

|           |  |           |         |
|-----------|--|-----------|---------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 133,716 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 138,257 |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | -4,541  |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | <b>4</b>  | 762,855 |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  | 0       |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  | 0       |
| <b>7</b>  | Investment expenses  | <b>7</b>  | 0       |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  | 0       |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)   | <b>9</b>  | 0       |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A)) | <b>10</b> | 758,314 |

**Part XII Financial Statements and Reporting**

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

|   | Yes | No |
|---|-----|----|
| <b>1</b> Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.  |     |    |
| <b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?<br>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:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | No |
| <b>b</b> Were the organization's financial statements audited by an independent accountant?<br>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:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                            |     | No |
| <b>c</b> 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.   |     |    |
| <b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  |     | No |
| <b>b</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 in Schedule O and describe any steps taken to undergo such audits.  |     |    |

**Additional Data**

[Return to Form](#)

**Software ID:** 21013178

**Software Version:** v1.00

**Form 990, Special Condition Description:**

**Special Condition Description**

**Public Charity Status and Public Support**

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**Name of the organization**  
TOUCHET VALLEY ARTS COUNCIL

**Employer identification number**  
91-1754968

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

---

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

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1- 10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|--|---|----|---|---|
|                                    |          |  | Yes   | No |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
| <b>Total</b>                       |          |  |   |    |   |   |

**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 failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year<br>(or fiscal year beginning in) ►   | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .   |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge..   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3  |          |          |          |          |          |           |
| <b>5</b> 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) . . . . . |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year<br>(or fiscal year beginning in) ►  | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021  | (f) Total                |
|---|----------|----------|----------|----------|-----------|--------------------------|
| <b>7</b> Amounts from line 4. . . . .   |          |          |          |          |           |                          |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .   |          |          |          |          |           |                          |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .   |          |          |          |          |           |                          |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .   |          |          |          |          |           |                          |
| <b>11 Total support.</b> Add lines 7 through 10   |          |          |          |          |           |                          |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .   |          |          |          |          | <b>12</b> |                          |
| <b>13 First 5 years.</b> 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 <b>stop here</b> . . . . . |          |          |          |          |           | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|  |                          |  |
|--|--------------------------|--|
| <b>14</b> Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f)) . . . . .   | <b>14</b>                |  |
| <b>15</b> Public support percentage for 2020 Schedule A, Part II, line 14 . . . . .  | <b>15</b>                |  |
| <b>16a 33 1/3% support test—2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .   | <input type="checkbox"/> |  |
| <b>b 33 1/3% support test—2020.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .  | <input type="checkbox"/> |  |
| <b>17a 10%-facts-and-circumstances test—2021.</b> 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 <b>stop here.</b> 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>b 10%-facts-and-circumstances test—2020.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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<br>(or fiscal year beginning in) ▶  | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .   | 38,058   | 59,818   | 77,480   | 116,995  | 82,441   | 374,792   |
| <b>2</b> 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 | 118,445  | 119,595  | 104,753  | 60,109   | 51,274   | 454,176   |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .   | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>6 Total.</b> Add lines 1 through 5   | 156,503  | 179,413  | 182,233  | 177,104  | 133,715  | 828,968   |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>b</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.          | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>c</b> Add lines 7a and 7b. .   | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |          |          |          |          |          | 828,968   |

**Section B. Total Support**

| Calendar year<br>(or fiscal year beginning in) ▶  | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6. . . . .   | 156,503  | 179,413  | 182,233  | 177,104  | 133,715  | 828,968   |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .   | 21,301   | 15,975   | 9,471    | 44,419   | -4,410   | 86,756    |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.   | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>c</b> Add lines 10a and 10b.   | 21,301   | 15,975   | 9,471    | 44,419   | -4,410   | 86,756    |
| <b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.  | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .   | 0        | 0        | 0        | 0        | 0        | 0         |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .  | 177,804  | 195,388  | 191,704  | 221,523  | 129,305  | 915,724   |
| <b>14 First 5 years.</b> 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 <b>stop here.</b> . . . . . <input type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|  |           |          |
|--|-----------|----------|
| <b>15</b> Public support percentage for 2021 (line 8, column (f) divided by line 13, column (f)) . . . . . | <b>15</b> | 90.526 % |
| <b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 . . . . .                      | <b>16</b> | 88.813 % |

**Section D. Computation of Investment Income Percentage**

|  |           |          |
|--|-----------|----------|
| <b>17</b> Investment income percentage for <b>2021</b> (line 10c, column (f) divided by line 13, column (f)) . . . . . | <b>17</b> | 9.474 %  |
| <b>18</b> Investment income percentage from <b>2020</b> Schedule A, Part III, line 17 . . . . .                        | <b>18</b> | 11.187 % |

**19a 33 1/3% support tests—2021.** 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—2020.** 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, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|            |   | Yes | No |
|------------|---|-----|----|
| <b>1</b>   | Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.  |     |    |
| <b>2</b>   | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).   |     |    |
| <b>3a</b>  | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.   |     |    |
| <b>b</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)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.   |     |    |
| <b>c</b>   | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.  |     |    |
| <b>4a</b>  | Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.   |     |    |
| <b>b</b>   | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.  |     |    |
| <b>c</b>   | 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)? If "Yes," explain in <b>Part VI</b> 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.   |     |    |
| <b>5a</b>  | Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , 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). |     |    |
| <b>b</b>   | <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?  |     |    |
| <b>c</b>   | <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?   |     |    |
| <b>6</b>   | 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? If "Yes," provide detail in <b>Part VI</b> .   |     |    |
| <b>7</b>   | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? If "Yes," complete Part I of Schedule L (Form 990).  |     |    |
| <b>8</b>   | Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).   |     |    |
| <b>9a</b>  | 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))? If "Yes," provide detail in <b>Part VI</b> .   |     |    |
| <b>b</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? If "Yes," provide detail in <b>Part VI</b> .   |     |    |
| <b>c</b>   | 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? If "Yes," provide detail in <b>Part VI</b> .  |     |    |
| <b>10a</b> | 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)? If "Yes," answer line 10b below.   |     |    |
| <b>b</b>   | Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).  |     |    |

**Part IV Supporting Organizations** (continued)

|  | Yes | No |
|--|-----|----|
| <b>11</b> Has the organization accepted a gift or contribution from any of the following persons?  |     |    |
| <b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? |     |    |
| <b>b</b> A family member of a person described on 11a above?   |     |    |
| <b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI</i>                                    |     |    |

**Section B. Type I Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> |     |    |
| <b>2</b> 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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>  |     |    |

**Section C. Type II Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i> |     |    |

**Section D. All Type III Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> 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? |     |    |
| <b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>   |     |    |
| <b>3</b> By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>   |     |    |

**Section E. Type III Functionally-Integrated Supporting Organizations**

**1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**):

- a**  The organization satisfied the Activities Test. Complete **line 2** below.
- b**  The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c**  The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

**2** Activities Test. **Answer lines 2a and 2b below.**

|   | Yes | No |
|---|-----|----|
| <b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> |     |    |
| <b>b</b> Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>   |     |    |

**3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**

|   | Yes | No |
|---|-----|----|
| <b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No", provide details in Part VI.</i>                            |     |    |
| <b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i> |     |    |

**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)

|   |          |  |  |
|---|----------|--|--|
| <b>1</b> Net short-term capital gain  | <b>1</b> |  |  |
| <b>2</b> Recoveries of prior-year distributions   | <b>2</b> |  |  |
| <b>3</b> Other gross income (see instructions)  | <b>3</b> |  |  |
| <b>4</b> Add lines 1 through 3  | <b>4</b> |  |  |
| <b>5</b> Depreciation and depletion   | <b>5</b> |  |  |
| <b>6</b> 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) | <b>6</b> |  |  |
| <b>7</b> Other expenses (see instructions)  | <b>7</b> |  |  |
| <b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)  | <b>8</b> |  |  |

**Section B - Minimum Asset Amount**

(A) Prior Year

(B) Current Year  
(optional)

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

**Section C - Distributable Amount**

Current Year

|  |          |  |
|--|----------|--|
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)   | <b>1</b> |  |
| <b>2</b> Enter 85% of line 1   | <b>2</b> |  |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)  | <b>3</b> |  |
| <b>4</b> Enter greater of line 2 or line 3   | <b>4</b> |  |
| <b>5</b> Income tax imposed in prior year  | <b>5</b> |  |
| <b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | <b>6</b> |  |

- 7**  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 |
|--|-----------|--------------|
| <b>1</b> Amounts paid to supported organizations to accomplish exempt purposes   | <b>1</b>  |              |
| <b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity             | <b>2</b>  |              |
| <b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations   | <b>3</b>  |              |
| <b>4</b> Amounts paid to acquire exempt-use assets   | <b>4</b>  |              |
| <b>5</b> Qualified set-aside amounts (prior IRS approval required - provide details in <b>Part VI</b> )  | <b>5</b>  |              |
| <b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions   | <b>6</b>  |              |
| <b>7 Total annual distributions.</b> Add lines 1 through 6.  | <b>7</b>  |              |
| <b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions | <b>8</b>  |              |
| <b>9</b> Distributable amount for 2021 from Section C, line 6  | <b>9</b>  |              |
| <b>10</b> Line 8 amount divided by Line 9 amount   | <b>10</b> |              |

| Section E - Distribution Allocations<br>(see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2021 | (iii)<br>Distributable<br>Amount for 2021 |
|--|-----------------------------|--|---|
| <b>1</b> Distributable amount for 2021 from Section C, line 6  |                             |  |   |
| <b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required-- explain in <b>Part VI</b> ). See instructions.   |                             |  |   |
| <b>3</b> Excess distributions carryover, if any, to 2021:  |                             |  |   |
| <b>a</b> From 2016. . . . .  |                             |  |   |
| <b>b</b> From 2017. . . . .  |                             |  |   |
| <b>c</b> From 2018. . . . .  |                             |  |   |
| <b>d</b> From 2019. . . . .  |                             |  |   |
| <b>e</b> From 2020. . . . .  |                             |  |   |
| <b>f Total</b> of lines 3a through e   |                             |  |   |
| <b>g</b> Applied to underdistributions of prior years  |                             |  |   |
| <b>h</b> Applied to 2021 distributable amount  |                             |  |   |
| <b>i</b> Carryover from 2016 not applied (see instructions)  |                             |  |   |
| <b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  |                             |  |   |
| <b>4</b> Distributions for 2021 from Section D, line 7:<br>\$  |                             |  |   |
| <b>a</b> Applied to underdistributions of prior years  |                             |  |   |
| <b>b</b> Applied to 2021 distributable amount  |                             |  |   |
| <b>c</b> Remainder. Subtract lines 4a and 4b from line 4.  |                             |  |   |
| <b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions. |                             |  |   |
| <b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.                        |                             |  |   |
| <b>7 Excess distributions carryover to 2022.</b> Add lines 3j and 4c.  |                             |  |   |
| <b>8</b> Breakdown of line 7:  |                             |  |   |
| <b>a</b> Excess from 2017. . . . .   |                             |  |   |
| <b>b</b> Excess from 2018. . . . .   |                             |  |   |
| <b>c</b> Excess from 2019. . . . .   |                             |  |   |
| <b>d</b> Excess from 2020. . . . .   |                             |  |   |
| <b>e</b> Excess from 2021. . . . .   |                             |  |   |

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

**Facts And Circumstances Test**

Return Reference

Explanation

## **Additional Data**

**Return to Form**

**Software ID:** 21013178

**Software Version:** v1.00

Supplemental Financial Statements

2021

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Name of the organization TOUCHET VALLEY ARTS COUNCIL

Employer identification number

91-1754968

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 2 columns: (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 information.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes checkboxes for types of easements, a table for 'Held at the End of the Year' (2a-2d), and questions about monitoring, expenses, and reporting.

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 for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting art collections and amounts received or held.

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

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

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" 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    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 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 |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance . . . . .                     | 123,118          | 92,450         | 97,327             | 112,429              | 105,461             |
| <b>b</b> Contributions . . . . .                                  | 0                | 0              | 0                  | 0                    | 0                   |
| <b>c</b> Net investment earnings, gains, and losses               | -16,518          | 31,863         | -3,798             | 2,996                | 8,245               |
| <b>d</b> Grants or scholarships . . . . .                         | 0                | 0              | 0                  | 0                    | 0                   |
| <b>e</b> Other expenditures for facilities and programs . . . . . | 0                | 0              | 0                  | 17,000               | 0                   |
| <b>f</b> Administrative expenses . . . . .                        | 1,592            | 1,195          | 1,079              | 1,098                | 1,277               |
| <b>g</b> End of year balance . . . . .                            | 105,008          | 123,118        | 92,450             | 97,327               | 112,429             |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 100 %
  - b** Permanent endowment ▶ 0 %
  - c** Term endowment ▶ 0 %
- 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:

- (i)** Unrelated organizations . . . . .
- (ii)** Related organizations . . . . .

|               | Yes | No |
|---------------|-----|----|
| <b>3a(i)</b>  | Yes | No |
| <b>3a(ii)</b> | Yes | No |
| <b>3b</b>     |     |    |

- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land . . . . .   | 0                                    | 19,120                          | 0                            | 19,120         |
| <b>b</b> Buildings . . . . .   | 0                                    | 625,527                         | 299,106                      | 326,421        |
| <b>c</b> Leasehold improvements  | 0                                    | 0                               | 0                            | 0              |
| <b>d</b> Equipment . . . . .   | 0                                    | 145,555                         | 135,900                      | 9,655          |
| <b>e</b> Other . . . . .   | 0                                    | 0                               | 0                            | 0              |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶ |                                      |                                 |                              | 355,196        |

**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<br>(including name of security)   | (b) Book value | (c) Method of valuation:<br>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)   |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) |                |  |

**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:<br>Cost or end-of-year market value |
|--|----------------|--|
| (1)  |                |  |
| (2)  |                |  |
| (3)  |                |  |
| (4)  |                |  |
| (5)  |                |  |
| (6)  |                |  |
| (7)  |                |  |
| (8)  |                |  |
| (9)  |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 13.) |                |  |

**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)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.) |                |

**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)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.) |                |

**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 FIN 48 (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.

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

**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.

|          |   |           |           |  |
|----------|---|-----------|-----------|--|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                      |           | <b>1</b>  |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:   |           |           |  |
| <b>a</b> | Donated services and use of facilities . . . . .  | <b>2a</b> |           |  |
| <b>b</b> | Prior year adjustments . . . . .  | <b>2b</b> |           |  |
| <b>c</b> | Other losses . . . . .  | <b>2c</b> |           |  |
| <b>d</b> | Other (Describe in Part XIII.)<br>. . . . .   | <b>2d</b> |           |  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   |           | <b>2e</b> |  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  |           | <b>3</b>  |  |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:  |           |           |  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                                | <b>4a</b> |           |  |
| <b>b</b> | Other (Describe in Part XIII.)<br>. . . . .   | <b>4b</b> |           |  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   |           | <b>4c</b> |  |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . . |           | <b>5</b>  |  |

**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.

| Return Reference           | Explanation   |
|----------------------------|---|
| Schedule D, Part V, Line 4 | Schedule D, Part V, Line 4 - The Board-Designated Long Term Maintenance Fund, entire fund Without Donor Restriction, is a conservative growth vehicle to maintain funds for the organization's long-term maintenance and replacement schedule for facilities and equipment. PART V, line 3a (i) A separate permanent endowment was created in December 2017, and is owned and administered by the Blue Mountain Community Foundation. Once each year the theater now receives an Unrestricted distribution to support general operations. |

## **Additional Data**

[\*\*Return to Form\*\*](#)

**Software ID:** 21013178

**Software Version:** v1.00

**SCHEDULE O**  
**(Form 990)****Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2021****Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
TOUCHET VALLEY ARTS COUNCIL

Employer identification number

91-1754968

| Return Reference                       | Explanation   |
|--|---|
| Form 990, Part VI, Section A, Line 1a  | An Executive Committee consisting of the President, Vice President, Treasurer, Secretary, Immediate Past-President, and at least one other knowledgeable and committed board member (in FY2021 the "historian", who is also a past president) is authorized to make facility and financial decisions that are needed between regular monthly Board meetings, and also is responsible for hiring, supervising, assisting and evaluating the Theater Manager, and deals with other urgent matters that may arise between Board Meetings, or with sensitive matters, such as personnel, that should be done in executive session.  |
| Form 990, Part VI, Section A, Line 2   | Form 990 Part VI Section A line 2: Michael Luce and Mary Luce are a married couple. Four Directors are also elected Officers. No Officers or Directors receive any compensation from the organization. No Board members have business dealings with the organization.   |
| Form 990, Part VI, Section B, Line 11b | The Form 990 is prepared by the Treasurer (or in some years by a preparer under the Treasurer's supervision), and is reviewed and approved by the Finance Committee prior to filing. A copy of the completed Form 990 is also provided to each member of the Board of Directors before filing, and reviewed at a regular meeting. The final Form 990 is available to the public.  |
| Form 990, Part VI, Section B, Line 12c | The organization's Conflict of Interest Policy is reviewed and monitored by the Board Of Directors. Each Board member is asked to submit a new Conflict of Interest Form annually. If any conflict arises, it is reviewed at the upcoming Board of Directors meeting.   |
| Form 990, Part VI, Section B, Line 15  | COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT: The President of the Board Of Directors directly supervises top management (the Theater Manager), and the Executive Committee determines wages based on duties, and comparable to our area, and within our budget. The Theater Manager's wages and benefits are reviewed annually by the Executive Committee according to merit (performance review). Wages and benefits are also changed when needed to conform to legislative requirements. These actions and reviews are documented contemporaneously in the minutes of the Board or Executive Committee meeting. FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES: The Officers of this organization receive no financial compensation or advantage. There are no Key Employees as defined by income in the Instructions. |
| Form 990, Part VI, Section C, Line 19  | All of the organization's policies, Form 990, and other public documents are made available to the public upon request through the organization's administrative office. The most recent year's Form 990 and a summary Financial Statement, and certain policies, are also posted on the company website (starting in 2020).  |
| Form 990, Part VII, Section A, Line 1a | Average work hours per week reported by Officers and Directors are estimated by the individual, and include both their hours served in Board Member capacity and also their hours spent as volunteers in the organization's programs, administration, maintenance, repair, etc.   |
| Form 990, Part IX, Line 14             | Information Technology is not accounted separately, but is included in Equipment, Supplies or Utilities.  |
| Form 990, Part IX, Line 23             | Insurance is accounted within Office Expense (liability) and Occupancy (property).  |
| Form 990, Part XI, Line 5              | These amounts are already reported in lines 1 and 2, so not repeated, consistent with prior years' Form 990.  |

## **Additional Data**

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**Software Version:** v1.00