

# Return of Organization Exempt From Income Tax

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

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

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

**Open to Public Inspection**

**A** For the **2019** calendar year, or tax year beginning , **2019**, and ending , **20**

|  |  |  |            |  |   |                                      |
|--|--|--|------------|--|---|--------------------------------------|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br>ARTS UNITED OF GREATER FORT WAYNE INC     |  |            |  | <b>D</b> Employer identification number<br>35-0992067 |                                      |
|  | Doing business as  |  |            |  | <b>E</b> Telephone number<br>(260) 424-0646           |                                      |
|  | Number and street (or P.O. box if mail is not delivered to street address) |  | Room/suite |  |   |                                      |
|  | 300 EAST MAIN STREET   |  |            |  |   |                                      |
| City or town, state or province, country, and ZIP or foreign postal code<br>FORT WAYNE, IN 46802   |  |  |            | <b>G</b> Gross receipts \$ 6,217,016.  |   |                                      |
| <b>F</b> Name and address of principal officer: SUSAN MENDENHALL, PRESIDENT<br>300 EAST MAIN STREET, FORT WAYNE, IN 46802  |  |  |            | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |                                      |
|  |  |  |            | <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No                      |   |                                      |
|  |  |  |            | If "No," attach a list. (see instructions)   |   |                                      |
| <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527   |  | <b>J</b> Website: ▶ WWW.ARTSUNITED.ORG |            |  |   | <b>H(c)</b> Group exemption number ▶ |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶  |  | <b>L</b> Year of formation: 1955       |            | <b>M</b> State of legal domicile: IN   |   |                                      |

## Part I Summary

|   |  |                           |              |
|---|--|---------------------------|--------------|
| <b>Activities &amp; Governance</b>                                      | <b>1</b> Briefly describe the organization's mission or most significant activities: ARTS UNITED IS A UNITED ARTS FUND AND LOCAL ARTS AGENCY WHICH PROVIDES LEADERSHIP AND SUPPORT TO ARTS CULTURE ORGANIZATIONS IN NORTHEAST INDIANA. |                           |              |
|   | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.   |                           |              |
|   | <b>3</b> Number of voting members of the governing body (Part VI, line 1a)   | <b>3</b>                  | 26.          |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)   | <b>4</b>                  | 26.          |
|   | <b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)  | <b>5</b>                  | 61.          |
|   | <b>6</b> Total number of volunteers (estimate if necessary)  | <b>6</b>                  | 174.         |
|   | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>                 | 0.           |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 39 | <b>7b</b>  |                           |              |
| <b>Revenue</b>  | <b>8</b> Contributions and grants (Part VIII, line 1h)   | Prior Year                | Current Year |
|   | <b>9</b> Program service revenue (Part VIII, line 2g)  | 5,266,822.                | 2,276,642.   |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 702,043.                  | 719,650.     |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | 329,705.                  | 513,990.     |
|   | <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 0.                        | 0.           |
| <b>Expenses</b>   | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)   | 6,298,570.                | 3,510,282.   |
|   | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)  | 835,322.                  | 1,008,958.   |
|   | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | 0.                        | 0.           |
|   | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)   | 1,111,963.                | 1,233,918.   |
|   | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 225,819.  | 0.                        | 0.           |
|   | <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)   | 1,501,254.                | 1,401,284.   |
|   | <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)  | 3,448,539.                | 3,644,160.   |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12          | 2,850,031.   | -133,878.                 |              |
| <b>Net Assets or Fund Balances</b>                                      | <b>20</b> Total assets (Part X, line 16)   | Beginning of Current Year | End of Year  |
|   | <b>21</b> Total liabilities (Part X, line 26)  | 20,846,046.               | 21,922,270.  |
|   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20.  | 1,056,462.                | 1,139,548.   |
|   |  | 19,789,584.               | 20,782,722.  |

## Part II Signature Block

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

|                               |   |   |                 |   |                   |
|-------------------------------|---|---|-----------------|---|-------------------|
| <b>Sign Here</b>              | ▶ Signature of officer  | Date                                      |                 |   |                   |
|                               | ▶ Type or print name and title                                  |   |                 |   |                   |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>ANNE E WHITE                      | Preparer's signature<br><i>Anne White</i> | Date<br>5/22/20 | Check <input type="checkbox"/> if self-employed | PTIN<br>P01708202 |
|                               | Firm's name ▶ BKD, LLP  | Firm's EIN ▶ 44-0160260                   |                 |   |                   |
|                               | Firm's address ▶ 200 E. MAIN ST. SUITE 700 FORT WAYNE, IN 46802 | Phone no. 260-460-4000                    |                 |   |                   |

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: ARTS UNITED ADVANCES ARTS AND CULTURE BY MOBILIZING RESOURCES TO ELEVATE OUR COMMUNITY'S QUALITY OF LIFE. FUNDRAISING, GRANTS MAKING, ARTS CAMPUS DEVELOPMENT AND ADVOCACY ARE AT THE CORE OF ARTS UNITED'S MISSION.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No 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 [X] 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 \$ 1,364,763. including grants of \$ 1,008,958. ) (Revenue \$ ) RESOURCE ALLOCATIONS - ALLOCATION OF RESOURCES AND GRANTING SERVICE TO MEMBER ORGANIZATIONS AND COMMUNITY DEVELOPMENT.

4b (Code: ) (Expenses \$ 1,553,702. including grants of \$ ) (Revenue \$ 556,271. ) ATTACHMENT 1

4c (Code: ) (Expenses \$ 150,398. including grants of \$ ) (Revenue \$ 163,379. ) BUSINESS SERVICES - PROVIDE PARTNER ORGANIZATIONS WITH ACCOUNTING, TAX, AUDIT, BENEFIT AND BOX OFFICE SERVICES. ALSO, PROVIDE EDUCATION WORKSHOPS TO PARTNER ORGANIZATIONS.

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

4e Total program service expenses 3,068,863.

Part IV Checklist of Required Schedules

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

**Part IV Checklist of Required Schedules** (continued)

|   | Yes | No |
|---|-----|----|
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>  |     | X  |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J. . . . .</i>  |     | X  |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>  |     | X  |
| <b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .  |     |    |
| <b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .   |     |    |
| <b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .  |     |    |
| <b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>   |     | X  |
| <b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . . .</i>   |     | X  |
| <b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II. . . . .</i>  |     | X  |
| <b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . . .</i> |     | X  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):  |     |    |
| <b>28a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>  |     | X  |
| <b>28b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>   |     | X  |
| <b>28c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>   |     | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>   |     | X  |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>   |     | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>   |     | X  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II. . . . .</i>  |     | X  |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>   | X   |    |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1. . . . .</i>  | X   |    |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .  |     | X  |
| <b>35b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>   |     |    |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2. . . . .</i>   |     | X  |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>  |     | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.  | X   |    |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

|            |   | Yes | No |
|------------|---|-----|----|
| <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. <span style="float:right">61</span>  |     |    |
| <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) . . . . .                      | X   |    |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .   |     | X  |
| <b>b</b>   | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O . . . . .   |     |    |
| <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)? . .                    |     | X  |
| <b>b</b>   | If "Yes," enter the name of the foreign country <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span><br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). |     |    |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .   |     | X  |
| <b>b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  |     | X  |
| <b>c</b>   | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .   |     |    |
| <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? . . . . .   |     | X  |
| <b>b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .   |     |    |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>  |     |    |
| <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? . . . . .   |     | X  |
| <b>b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .   |     |    |
| <b>c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .  |     | X  |
| <b>d</b>   | If "Yes," indicate the number of Forms 8282 filed during the year <span style="float:right">7d</span>   |     |    |
| <b>e</b>   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?   |     | X  |
| <b>f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . .  |     | X  |
| <b>g</b>   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?  |     |    |
| <b>h</b>   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .  |     |    |
| <b>8</b>   | <b>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? . . . . .  |     |    |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>  |     |    |
| <b>a</b>   | Did the sponsoring organization make any taxable distributions under section 4966? . . . . .  |     |    |
| <b>b</b>   | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .   |     |    |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter:  |     |    |
| <b>a</b>   | Initiation fees and capital contributions included on Part VIII, line 12 <span style="float:right">10a</span>   |     |    |
| <b>b</b>   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <span style="float:right">10b</span>  |     |    |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter:   |     |    |
| <b>a</b>   | Gross income from members or shareholders <span style="float:right">11a</span>  |     |    |
| <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.) <span style="float:right">11b</span>   |     |    |
| <b>12a</b> | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?   |     |    |
| <b>b</b>   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year <span style="float:right">12b</span>  |     |    |
| <b>13</b>  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>   |     |    |
| <b>a</b>   | Is the organization licensed to issue qualified health plans in more than one state? . . . . .<br><b>Note:</b> See the instructions for additional information the organization must report on Schedule O.  |     |    |
| <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 <span style="float:right">13b</span>  |     |    |
| <b>c</b>   | Enter the amount of reserves on hand <span style="float:right">13c</span>   |     |    |
| <b>14a</b> | Did the organization receive any payments for indoor tanning services during the tax year? . . . . .  |     | X  |
| <b>b</b>   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O . . . . .   |     |    |
| <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? . . . . .<br>If "Yes," see instructions and file Form 4720, Schedule N.                                |     | X  |
| <b>16</b>  | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.   |     | X  |

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (26), 1b (26), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed INDIANA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

**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 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See 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<br>(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) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (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) SUSAN MENDENHALL<br>PRESIDENT  | 50.00<br>0.  |  |                       | X       |              |                              | 96,854. | 0.   | 3,028.  |   |
| (2) AMY HESTER<br>DIRECTOR         | 1.00<br>0.   | X  |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (3) PAM HOLOCHER<br>DIRECTOR       | 1.00<br>0.   | X  |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (4) PAMELA KELLY, M.D.<br>DIRECTOR | 1.00<br>0.   | X  |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (5) KIMBERLY LYMAN<br>DIRECTOR     | 1.00<br>0.   | X  |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (6) EDMOND O'NEAL<br>DIRECTOR      | 1.00<br>0.   | X  |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (7) LARRY ROWLAND<br>VICE CHAIR    | 1.00<br>0.   | X  |                       | X       |              |                              | 0.      | 0.   | 0.  |   |
| (8) JOHN STAFFORD<br>DIRECTOR      | 1.00<br>0.   | X  |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (9) RUTH STONE<br>DIRECTOR         | 1.00<br>0.   | X  |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (10) RYAN TWISS<br>DIRECTOR        | 1.00<br>0.   | X  |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (11) DOUG WOOD<br>BOARD CHAIR      | 3.00<br>0.   | X  |                       | X       |              |                              | 0.      | 0.   | 0.  |   |
| (12) MADELANE ELSTON<br>DIRECTOR   | 1.00<br>0.   | X  |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (13) CINDY GOODMAN<br>DIRECTOR     | 1.00<br>0.   | X  |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| (14) NANCY STEWART<br>DIRECTOR     | 1.00<br>0.   | X  |                       |         |              |                              | 0.      | 0.   | 0.  |   |

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

| (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) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (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 |  |   |   |
| ( 15) THAD TEGTMEYER<br>-----<br>DIRECTOR                                | 1.00<br>-----<br>0.  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| ( 16) BEN EISBART<br>-----<br>DIRECTOR                                   | 1.00<br>-----<br>0.  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| ( 17) JEANNE MIRRO<br>-----<br>DIRECTOR                                  | 1.00<br>-----<br>0.  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| ( 18) JOHN ROGERS<br>-----<br>DIRECTOR                                   | 1.00<br>-----<br>0.  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| ( 19) BART SHAW<br>-----<br>DIRECTOR                                     | 1.00<br>-----<br>0.  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| ( 20) SHENITA V. BOLTON<br>-----<br>DIRECTOR                             | 1.00<br>-----<br>0.  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| ( 21) CHRIS CLOUD<br>-----<br>DIRECTOR                                   | 1.00<br>-----<br>0.  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| ( 22) MEGAN FLOHR<br>-----<br>DIRECTOR                                   | 1.00<br>-----<br>0.  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| ( 23) JON BOMBERGER<br>-----<br>DIRECTOR                                 | 1.00<br>-----<br>0.  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| ( 24) ANDREW BOXBERGER<br>-----<br>DIRECTOR                              | 1.00<br>-----<br>0.  | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| ( 25) LEONARD HELFRICH<br>-----<br>BOARD SECRETARY                       | 1.00<br>-----<br>0.  | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| <b>1b Sub-total</b> . . . . .  |  |   |                       |         |              |                              |        | 96,854.  | 0.  | 3,028.  |
| <b>c Total from continuation sheets to Part VII, Section A</b> . . . . . |  |   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| <b>d Total (add lines 1b and 1c)</b> . . . . .                           |  |   |                       |         |              |                              |        | 96,854.  | 0.  | 3,028.  |

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

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .                                       |     | X  |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . . |     | X  |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .                       |     | X  |

**Section B. Independent Contractors**

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

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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





**Part VIII Statement of Revenue**

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

|   |  |   |            | (A)<br>Total revenue | (B)<br>Related or exempt<br>function revenue | (C)<br>Unrelated<br>business revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512-514 |  |
|---|--|---|------------|----------------------|--|--------------------------------------|---|--|
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b> | <b>1a</b>  | Federated campaigns . . . . .   | <b>1a</b>  | 1,864,205.           |  |                                      |   |  |
|   | <b>b</b>   | Membership dues . . . . .   | <b>1b</b>  |                      |  |                                      |   |  |
|   | <b>c</b>   | Fundraising events . . . . .  | <b>1c</b>  |                      |  |                                      |   |  |
|   | <b>d</b>   | Related organizations . . . . .   | <b>1d</b>  |                      |  |                                      |   |  |
|   | <b>e</b>   | Government grants (contributions) . .   | <b>1e</b>  | 412,437.             |  |                                      |   |  |
|   | <b>f</b>   | All other contributions, gifts, grants,<br>and similar amounts not included above .   | <b>1f</b>  | 0.                   |  |                                      |   |  |
|   | <b>g</b>   | Noncash contributions included in<br>lines 1a-1f. . . . .   | <b>1g</b>  | \$                   |  |                                      |   |  |
|   | <b>h</b>   | <b>Total.</b> Add lines 1a-1f . . . . . ▶   |            |                      | 2,276,642.                                   |                                      |   |  |
|   | <b>Program Service Revenue</b>                     |   |            |                      | Business Code                                |                                      |   |  |
| <b>2a</b>   |  | FACILITY USAGE FESS TO ARTS ORGANIZATION  |            | 900099               | 531,833.                                     | 531,833.                             |   |  |
| <b>b</b>  |  | BOX OFFICE SURCHAGE   |            | 900099               | 119,588.                                     | 119,588.                             |   |  |
| <b>c</b>  |  | TASTE OF THE ARTS REVENUE   |            | 900099               | 23,362.                                      | 23,362.                              |   |  |
| <b>d</b>  |  | BUSINESS SERVICES TO ARTS ORGANIZATIONS   |            | 900099               | 15,983.                                      | 15,983.                              |   |  |
| <b>e</b>  |  | OTHER   |            | 900099               | 28,884.                                      | 28,884.                              |   |  |
| <b>f</b>  |  | All other program service revenue . . . . .   |            |                      |  |                                      |   |  |
| <b>g</b>  |  | <b>Total.</b> Add lines 2a-2f . . . . . ▶   |            |                      | 719,650.                                     |                                      |   |  |
| <b>Other Revenue</b>  | <b>3</b>   | Investment income (including dividends, interest, and<br>other similar amounts). . . . . ▶  |            |                      | 196,372.                                     |                                      | 196,372.  |  |
|   | <b>4</b>   | Income from investment of tax-exempt bond proceeds . ▶  |            |                      | 0.   |                                      |   |  |
|   | <b>5</b>   | Royalties . . . . . ▶   |            |                      | 0.   |                                      |   |  |
|   | <b>6a</b>  | Gross rents . . . . .   | <b>6a</b>  | (i) Real             | (ii) Personal                                |                                      |   |  |
|   |  |   |            |                      |  |                                      |   |  |
|   |  |   |            |                      |  |                                      |   |  |
|   | <b>b</b>   | Less: rental expenses   | <b>6b</b>  |                      |  |                                      |   |  |
|   | <b>c</b>   | Rental income or (loss)   | <b>6c</b>  |                      |  |                                      |   |  |
|   | <b>d</b>   | Net rental income or (loss) . . . . . ▶   |            |                      | 0.   |                                      |   |  |
|   | <b>7a</b>  | Gross amount from<br>sales of assets<br>other than inventory  | <b>7a</b>  | (i) Securities       | (ii) Other                                   |                                      |   |  |
|   |  |   |            |                      |  | 3,024,352.                           |   |  |
|   |  |   |            |                      |  |                                      |   |  |
|   | <b>b</b>   | Less: cost or other basis<br>and sales expenses . .   | <b>7b</b>  |                      |  | 2,706,734.                           |   |  |
|   | <b>c</b>   | Gain or (loss) . . . . .  | <b>7c</b>  |                      |  | 317,618.                             |   |  |
|   | <b>d</b>   | Net gain or (loss) . . . . . ▶  |            |                      | 317,618.                                     |                                      | 317,618.  |  |
| <b>Miscellaneous Revenue</b>                                  | <b>8a</b>  | Gross income from fundraising<br>events (not including \$ _____<br>of contributions reported on line<br>1c). See Part IV, line 18 . . . . . | <b>8a</b>  | 0.                   |  |                                      |   |  |
|   | <b>b</b>   | Less: direct expenses . . . . .   | <b>8b</b>  | 0.                   |  |                                      |   |  |
|   | <b>c</b>   | Net income or (loss) from fundraising events. . . . . ▶   |            |                      | 0.   |                                      |   |  |
|   | <b>9a</b>  | Gross income from gaming<br>activities. See Part IV, line 19 . . . . .  | <b>9a</b>  |                      | 0.   |                                      |   |  |
|   |  |   |            |                      | 0.   |                                      |   |  |
|   | <b>b</b>   | Less: direct expenses . . . . .   | <b>9b</b>  |                      | 0.   |                                      |   |  |
|   | <b>c</b>   | Net income or (loss) from gaming activities. . . . . ▶  |            |                      | 0.   |                                      |   |  |
|   | <b>10a</b>   | Gross sales of inventory, less<br>returns and allowances . . . . .  | <b>10a</b> |                      | 0.   |                                      |   |  |
|   |  |   |            |                      | 0.   |                                      |   |  |
|   | <b>b</b>   | Less: cost of goods sold . . . . .  | <b>10b</b> |                      | 0.   |                                      |   |  |
|   | <b>c</b>   | Net income or (loss) from sales of inventory. . . . . ▶   |            |                      | 0.   |                                      |   |  |
|   | <b>Miscellaneous Revenue</b>                       |   |            |                      | Business Code                                |                                      |   |  |
| <b>11a</b>  |  | _____   |            |                      |  |                                      |   |  |
| <b>b</b>  |  | _____   |            |                      |  |                                      |   |  |
| <b>c</b>  |  | _____   |            |                      |  |                                      |   |  |
| <b>d</b>  |  | All other revenue . . . . .   |            |                      |  |                                      |   |  |
| <b>e</b>  | <b>Total.</b> Add lines 11a-11d . . . . . ▶        |   |            | 0.                   |  |                                      |   |  |
| <b>12</b>   | <b>Total revenue.</b> See instructions . . . . . ▶ |   |            | 3,510,282.           | 719,650.                                     |                                      | 513,990.  |  |

**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>  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .  | 1,008,958.            | 1,008,958.                      |  |                             |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .   | 0.                    |                                 |  |                             |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .  | 0.                    |                                 |  |                             |
| <b>4</b> Benefits paid to or for members . . . . .   | 0.                    |                                 |  |                             |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .  | 99,882.               | 78,907.                         | 6,992.                                 | 13,983.                     |
| <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.                    |                                 |  |                             |
| <b>7</b> Other salaries and wages . . . . .  | 955,898.              | 776,516.                        | 128,556.                               | 50,826.                     |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  | 14,880.               | 11,755.                         | 1,042.                                 | 2,083.                      |
| <b>9</b> Other employee benefits . . . . .   | 95,929.               | 75,784.                         | 6,715.                                 | 13,430.                     |
| <b>10</b> Payroll taxes . . . . .  | 67,329.               | 53,190.                         | 4,713.                                 | 9,426.                      |
| <b>11</b> Fees for services (nonemployees):  |                       |                                 |  |                             |
| <b>a</b> Management . . . . .  | 44,354.               | 39,863.                         | 4,491.                                 |                             |
| <b>b</b> Legal . . . . .   | 0.                    |                                 |  |                             |
| <b>c</b> Accounting . . . . .  | 31,771.               |                                 | 31,771.                                |                             |
| <b>d</b> Lobbying . . . . .  | 0.                    |                                 |  |                             |
| <b>e</b> Professional fundraising services. See Part IV, line 17.  | 0.                    |                                 |  |                             |
| <b>f</b> Investment management fees . . . . .  | 43,110.               | 43,110.                         |  |                             |
| <b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .  | 79,084.               |                                 |  | 79,084.                     |
| <b>12</b> Advertising and promotion . . . . .  | 35,179.               | 32,556.                         |  | 2,623.                      |
| <b>13</b> Office expenses . . . . .  | 111,696.              | 59,342.                         | 52,354.                                |                             |
| <b>14</b> Information technology. . . . .  | 137,044.              | 80,206.                         | 56,838.                                |                             |
| <b>15</b> Royalties. . . . .   | 0.                    |                                 |  |                             |
| <b>16</b> Occupancy . . . . .  | 393,136.              | 392,925.                        |  | 211.                        |
| <b>17</b> Travel . . . . .   | 4,386.                | 481.                            | 3,905.                                 |                             |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials   | 0.                    |                                 |  |                             |
| <b>19</b> Conferences, conventions, and meetings . . . . .   | 11,972.               | 1,964.                          | 9,295.                                 | 713.                        |
| <b>20</b> Interest . . . . .   | 2,541.                |                                 | 2,541.                                 |                             |
| <b>21</b> Payments to affiliates. . . . .  | 0.                    |                                 |  |                             |
| <b>22</b> Depreciation, depletion, and amortization . . . . .  | 407,945.              | 407,945.                        |  |                             |
| <b>23</b> Insurance . . . . .  | 24,159.               |                                 | 24,159.                                |                             |
| <b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)  |                       |                                 |  |                             |
| <b>a</b> CONCESSION  | 4,750.                |                                 |  | 4,750.                      |
| <b>b</b> EVENT SUPPLIES  | 42,750.               |                                 |  | 42,750.                     |
| <b>c</b> PUBLIC ART SUPPORT  | 4,450.                |                                 |  | 4,450.                      |
| <b>d</b> MISCELLANEOUS   | 22,957.               | 5,361.                          | 16,106.                                | 1,490.                      |
| <b>e</b> All other expenses _____  |                       |                                 |  |                             |
| <b>25 Total functional expenses.</b> Add lines 1 through 24e   | 3,644,160.            | 3,068,863.                      | 349,478.                               | 225,819.                    |
| <b>26 Joint costs.</b> 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) . . . . . | 0.                    |                                 |  |                             |

**Part X Balance Sheet**

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

|   |  | (A)<br>Beginning of year |             | (B)<br>End of year    |
|---|--|--------------------------|-------------|-----------------------|
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing . . . . .   | 870.                     | <b>1</b>    | 870.                  |
|   | <b>2</b> Savings and temporary cash investments . . . . .  | 1,836,349.               | <b>2</b>    | 1,820,302.            |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  | 3,892,723.               | <b>3</b>    | 4,357,724.            |
|   | <b>4</b> Accounts receivable, net. . . . .   | 332,517.                 | <b>4</b>    | 210,341.              |
|   | <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 . . . . .   | 32,668.                  | <b>9</b>    | 81,296.               |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .   | <b>10a</b> 15,371,468.   |             |                       |
|   | <b>b</b> Less: accumulated depreciation . . . . .  | <b>10b</b> 9,019,313.    | 6,548,647.  | <b>10c</b> 6,352,155. |
|   | <b>11</b> Investments - publicly traded securities. . . . .  | 7,470,555.               | <b>11</b>   | 8,276,238.            |
|   | <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 . . . . .   | 731,717.                 | <b>15</b>   | 823,344.              |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . . | 20,846,046.  | <b>16</b>                | 21,922,270. |                       |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  | 226,672.                 | <b>17</b>   | 252,003.              |
|   | <b>18</b> Grants payable . . . . .   | 583,817.                 | <b>18</b>   | 639,852.              |
|   | <b>19</b> Deferred revenue. . . . .  | 66,946.                  | <b>19</b>   | 166,166.              |
|   | <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 . . . . .   | 179,027.                 | <b>23</b>   | 81,527.               |
|   | <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>   | 0.                    |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25. . . . .  | 1,056,462.               | <b>26</b>   | 1,139,548.            |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>  |                          |             |                       |
|   | <b>27</b> Net assets without donor restrictions . . . . .  | 7,587,022.               | <b>27</b>   | 7,033,323.            |
|   | <b>28</b> Net assets with donor restrictions. . . . .  | 12,202,562.              | <b>28</b>   | 13,749,399.           |
|   | <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>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 . . . . .                         | 19,789,584.  | <b>32</b>                | 20,782,722. |                       |
| <b>33</b> Total liabilities and net assets/fund balances . . . . .            | 20,846,046.  | <b>33</b>                | 21,922,270. |                       |

**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>  | 3,510,282.  |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 3,644,160.  |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | -133,878.   |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | <b>4</b>  | 19,789,584. |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  | 1,035,389.  |
| <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 on Schedule O)   | <b>9</b>  | 91,627.     |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | <b>10</b> | 20,782,722. |

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . . . .

|           | Yes | No |
|-----------|-----|----|
| <b>2a</b> |     | X  |
| <b>2b</b> | X   |    |
| <b>2c</b> | X   |    |
| <b>3a</b> |     | X  |
| <b>3b</b> |     |    |

Form **990** (2019)

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

ARTS UNITED OF GREATER FORT WAYNE INC

Employer identification number

35-0992067

**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 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**.  
Check the box in 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 |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    |   |   |

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

Schedule A (Form 990 or 990-EZ) 2019

JSA  
9E1210 1.000

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2015   | (b) 2016   | (c) 2017   | (d) 2018   | (e) 2019   | (f) Total   |
|---|------------|------------|------------|------------|------------|-------------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .   | 2,898,021. | 2,181,601. | 2,655,431. | 5,968,865. | 2,996,292. | 16,700,210. |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .  |            |            |            |            |            | 0.          |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .  |            |            |            |            |            | 0.          |
| <b>4 Total.</b> Add lines 1 through 3. . . . .  | 2,898,021. | 2,181,601. | 2,655,431. | 5,968,865. | 2,996,292. | 16,700,210. |
| <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). . . . . |            |            |            |            |            | 2,109,927.  |
| <b>6 Public support.</b> Subtract line 5 from line 4  |            |            |            |            |            | 14,590,283. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2015   | (b) 2016   | (c) 2017   | (d) 2018   | (e) 2019   | (f) Total                |
|--|------------|------------|------------|------------|------------|--------------------------|
| <b>7</b> Amounts from line 4. . . . .  | 2,898,021. | 2,181,601. | 2,655,431. | 5,968,865. | 2,996,292. | 16,700,210.              |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .   | 168,488.   | 180,364.   | 159,649.   | 135,760.   | 196,372.   | 840,633.                 |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .  |            |            |            |            |            | 0.                       |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .  |            |            |            |            |            | 0.                       |
| <b>11 Total support.</b> Add lines 7 through 10. . . . .   |            |            |            |            |            | 17,540,843.              |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .  |            |            |            |            | 12         |                          |
| <b>13 First five 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 2019 (line 6, column (f) divided by line 11, column (f)). . . . .  | <b>14</b> | 83.18%                              |
| <b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 . . . . .   | <b>15</b> | 84.78%                              |
| <b>16a 33 1/3% support test - 2019.</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 checked="" type="checkbox"/> |
| <b>b 33 1/3% support test - 2018.</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 - 2019.</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 - 2018.</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 (or fiscal year beginning in) ►   | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   |          |          |          |          |          |           |
| <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 . . . . . |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 . . . . .   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .  |          |          |          |          |          |           |
| <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 . . . . .           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b. . . . .   |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►  | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6. . . . .  |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . . |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .                           |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b . . . . .   |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .      |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .                                  |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .   |          |          |          |          |          |           |

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

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

|   |           |   |
|---|-----------|---|
| <b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) . . . . . | <b>15</b> | % |
| <b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .                       | <b>16</b> | % |

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

|  |           |   |
|--|-----------|---|
| <b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f), divided by line 13, column (f)), . . . . . | <b>17</b> | % |
| <b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .                          | <b>18</b> | % |

**19a 33 1/3% support tests - 2019.** 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 - 2018.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>  |     |    |
| <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)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>   |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>   |     |    |
| <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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>   |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>  |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>  |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>  |     |    |
| <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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>   |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> |     |    |
| <b>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 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? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>  |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>  |     |    |
| <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))? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| <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)? <i>If "Yes," answer 10b below.</i>   |     |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>   |     |    |

**Part IV Supporting Organizations** (continued)

|  | 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 in (b) and (c) below, the governing body of a supported organization? | <b>11 a</b> |    |
| <b>b</b> A family member of a person described in (a) above?   | <b>11 b</b> |    |
| <b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>  | <b>11 c</b> |    |

**Section B. Type I Supporting Organizations**

|   | Yes      | No |
|---|----------|----|
| <b>1</b> Did the 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>1</b> |    |
| <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>   | <b>2</b> |    |

**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> | <b>1</b> |    |

**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>1</b> |    |
| <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>2</b> |    |
| <b>3</b> By reason of the relationship described in (2), 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>  | <b>3</b> |    |

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

|   |           |     |    |
|---|-----------|-----|----|
| <b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).  |           |     |    |
| <b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.  |           |     |    |
| <b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.   |           |     |    |
| <b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).   |           |     |    |
| <b>2</b> Activities Test. Answer (a) and (b) 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>2a</b> |     |    |
| <b>b</b> Did the activities described in (a) 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>  | <b>2b</b> |     |    |
| <b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.   |           |     |    |
| <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>Provide details in Part VI.</i>  | <b>3a</b> |     |    |
| <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>   | <b>3b</b> |     |    |

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

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

| <b>Section A - Adjusted Net Income</b>  |  | (A) Prior Year | (B) Current Year<br>(optional) |
|---|--|----------------|--------------------------------|
| 1   | Net short-term capital gain  | 1              |                                |
| 2   | Recoveries of prior-year distributions   | 2              |                                |
| 3   | Other gross income (see instructions)  | 3              |                                |
| 4   | Add lines 1 through 3.   | 4              |                                |
| 5   | Depreciation and depletion   | 5              |                                |
| 6   | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6              |                                |
| 7   | Other expenses (see instructions)  | 7              |                                |
| 8   | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)  | 8              |                                |
| <b>Section B - Minimum Asset Amount</b>   |  | (A) Prior Year | (B) Current Year<br>(optional) |
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |  |                |                                |
| a   | Average monthly value of securities  | 1a             |                                |
| b   | Average monthly cash balances  | 1b             |                                |
| c   | Fair market value of other non-exempt-use assets   | 1c             |                                |
| d   | <b>Total</b> (add lines 1a, 1b, and 1c)  | 1d             |                                |
| e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):                                   |  |                |                                |
| 2   | Acquisition indebtedness applicable to non-exempt-use assets   | 2              |                                |
| 3   | Subtract line 2 from line 1d.  | 3              |                                |
| 4   | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).  | 4              |                                |
| 5   | Net value of non-exempt-use assets (subtract line 4 from line 3)   | 5              |                                |
| 6   | Multiply line 5 by .035.   | 6              |                                |
| 7   | Recoveries of prior-year distributions   | 7              |                                |
| 8   | <b>Minimum Asset Amount</b> (add line 7 to line 6)   | 8              |                                |
| <b>Section C - Distributable Amount</b>   |  |                | Current Year                   |
| 1   | Adjusted net income for prior year (from Section A, line 8, Column A)  | 1              |                                |
| 2   | Enter 85% of line 1.   | 2              |                                |
| 3   | Minimum asset amount for prior year (from Section B, line 8, Column A)   | 3              |                                |
| 4   | Enter greater of line 2 or line 3.   | 4              |                                |
| 5   | Income tax imposed in prior year   | 5              |                                |
| 6   | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).  | 6              |                                |
| 7   | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).                                |                |                                |

Schedule A (Form 990 or 990-EZ) 2019

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

| Section D - Distributions  | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes  |              |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      |              |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| 4 Amounts paid to acquire exempt-use assets  |              |
| 5 Qualified set-aside amounts (prior IRS approval required)  |              |
| 6 Other distributions (describe in Part VI). See instructions.   |              |
| 7 <b>Total annual distributions.</b> Add lines 1 through 6.  |              |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. |              |
| 9 Distributable amount for 2019 from Section C, line 6   |              |
| 10 Line 8 amount divided by line 9 amount  |              |

| Section E - Distribution Allocations (see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2019 | (iii)<br>Distributable<br>Amount for 2019 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2019 from Section C, line 6  |                             |  |   |
| 2 Underdistributions, if any, for years prior to 2019 (reasonable cause required - explain in Part VI). See instructions.   |                             |  |   |
| 3 Excess distributions carryover, if any, to 2019   |                             |  |   |
| a From 2014 . . . . .   |                             |  |   |
| b From 2015 . . . . .   |                             |  |   |
| c From 2016 . . . . .   |                             |  |   |
| d From 2017 . . . . .   |                             |  |   |
| e From 2018 . . . . .   |                             |  |   |
| f <b>Total</b> of lines 3a through e  |                             |  |   |
| g Applied to underdistributions of prior years  |                             |  |   |
| h Applied to 2019 distributable amount  |                             |  |   |
| i Carryover from 2014 not applied (see instructions)  |                             |  |   |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f.   |                             |  |   |
| 4 Distributions for 2019 from Section D, line 7:                     \$   |                             |  |   |
| a Applied to underdistributions of prior years  |                             |  |   |
| b Applied to 2019 distributable amount  |                             |  |   |
| c Remainder. Subtract lines 4a and 4b from 4.   |                             |  |   |
| 5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. |                             |  |   |
| 6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                        |                             |  |   |
| 7 <b>Excess distributions carryover to 2020.</b> Add lines 3j and 4c.   |                             |  |   |
| 8 Breakdown of line 7:  |                             |  |   |
| a Excess from 2015 . . . .  |                             |  |   |
| b Excess from 2016 . . . .  |                             |  |   |
| c Excess from 2017 . . . .  |                             |  |   |
| d Excess from 2018 . . . .  |                             |  |   |
| e Excess from 2019 . . . .  |                             |  |   |

**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.)

---

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

|   |  |
|---|--|
| Name of the organization<br>ARTS UNITED OF GREATER FORT WAYNE INC | Employer identification number<br>35-0992067 |
|---|--|

**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

Name of organization **ARTS UNITED OF GREATER FORT WAYNE INC**

Employer identification number  
**35-0992067**

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 1          |                                   | \$ 130,000.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          |                                   | \$ 62,592.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 3          |                                   | \$ 105,000.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 4          |                                   | \$ 59,500.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 5          |                                   | \$ 350,000.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 6          |                                   | \$ 50,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

Name of organization **ARTS UNITED OF GREATER FORT WAYNE INC**

Employer identification number  
**35-0992067**

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4 | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|-----------------------------------|----------------------------|---|
| 7          |                                   | \$ 95,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 8          |                                   | \$ 100,000.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 9          |                                   | \$ 310,000.                | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
|            |                                   | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            |                                   | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            |                                   | \$                         | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |



Name of organization **ARTS UNITED OF GREATER FORT WAYNE INC**

**Employer identification number**

35-0992067

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received |
|---------------------------|--|---|----------------------|
| _____                     | _____<br>_____<br>_____                      | \$ _____  | _____                |
| (a) No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received |
| _____                     | _____<br>_____<br>_____                      | \$ _____  | _____                |
| (a) No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received |
| _____                     | _____<br>_____<br>_____                      | \$ _____  | _____                |
| (a) No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received |
| _____                     | _____<br>_____<br>_____                      | \$ _____  | _____                |
| (a) No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received |
| _____                     | _____<br>_____<br>_____                      | \$ _____  | _____                |
| (a) No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received |
| _____                     | _____<br>_____<br>_____                      | \$ _____  | _____                |

Name of organization **ARTS UNITED OF GREATER FORT WAYNE INC**

Employer identification number

35-0992067

**Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ► \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

|  |                            |   |  |
|--|----------------------------|---|--|
| <b>(a) No. from Part I</b>                     | <b>(b) Purpose of gift</b> | <b>(c) Use of gift</b>                          | <b>(d) Description of how gift is held</b> |
| _____  | _____<br>_____<br>_____    | _____<br>_____<br>_____                         | _____<br>_____<br>_____                    |
| <b>(e) Transfer of gift</b>                    |                            |   |  |
| <b>Transferee's name, address, and ZIP + 4</b> |                            | <b>Relationship of transferor to transferee</b> |  |
| _____<br>_____<br>_____                        |                            | _____<br>_____<br>_____                         |  |
| <b>(a) No. from Part I</b>                     | <b>(b) Purpose of gift</b> | <b>(c) Use of gift</b>                          | <b>(d) Description of how gift is held</b> |
| _____  | _____<br>_____<br>_____    | _____<br>_____<br>_____                         | _____<br>_____<br>_____                    |
| <b>(e) Transfer of gift</b>                    |                            |   |  |
| <b>Transferee's name, address, and ZIP + 4</b> |                            | <b>Relationship of transferor to transferee</b> |  |
| _____<br>_____<br>_____                        |                            | _____<br>_____<br>_____                         |  |
| <b>(a) No. from Part I</b>                     | <b>(b) Purpose of gift</b> | <b>(c) Use of gift</b>                          | <b>(d) Description of how gift is held</b> |
| _____  | _____<br>_____<br>_____    | _____<br>_____<br>_____                         | _____<br>_____<br>_____                    |
| <b>(e) Transfer of gift</b>                    |                            |   |  |
| <b>Transferee's name, address, and ZIP + 4</b> |                            | <b>Relationship of transferor to transferee</b> |  |
| _____<br>_____<br>_____                        |                            | _____<br>_____<br>_____                         |  |
| <b>(a) No. from Part I</b>                     | <b>(b) Purpose of gift</b> | <b>(c) Use of gift</b>                          | <b>(d) Description of how gift is held</b> |
| _____  | _____<br>_____<br>_____    | _____<br>_____<br>_____                         | _____<br>_____<br>_____                    |
| <b>(e) Transfer of gift</b>                    |                            |   |  |
| <b>Transferee's name, address, and ZIP + 4</b> |                            | <b>Relationship of transferor to transferee</b> |  |
| _____<br>_____<br>_____                        |                            | _____<br>_____<br>_____                         |  |

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization

ARTS UNITED OF GREATER FORT WAYNE INC

Employer identification number

35-0992067

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

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

Table with 3 columns: Line number, Description, (a) Donor advised funds, (b) Funds and other accounts. Includes rows for total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements.

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

Table with 3 columns: Line number, Description, Held at the End of the Tax Year. Includes rows for purpose(s) of easements, total number, acreage, and monitoring expenses.

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.

Table with 3 columns: Line number, Description, Amount. Includes rows for art collections, revenue, and assets.

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

Schedule D (Form 990) 2019

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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

**Part V Endowment Funds.**

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

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance . . . . .                     | 8,691,535.       | 9,443,367.     | 8,723,256.         | 8,337,054.           | 8,764,968.          |
| b Contributions . . . . .                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses . . . . .     | 1,492,364.       | -523,908.      | 605,850.           | 879,939.             | -11,787.            |
| d Grants or scholarships . . . . .                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs . . . . . | 723,615.         | 227,924.       | -114,261.          | 493,737.             | 416,127.            |
| f Administrative expenses . . . . .                        |                  |                |                    |                      |                     |
| g End of year balance . . . . .                            | 9,460,284.       | 8,691,535.     | 9,443,367.         | 8,723,256.           | 8,337,054.          |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  46.0000 %
- c Term endowment  54.0000 %

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 |
|--------|-----|----|
| 3a(i)  | X   |    |
| 3a(ii) |     | X  |
| 3b     |     |    |

b If "Yes" on line 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 |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land . . . . .  |                                      | 1,148,370.                      |                              | 1,148,370.     |
| b Buildings . . . . .  |                                      | 11,632,480.                     | 6,979,064.                   | 4,653,416.     |
| c Leasehold improvements . . . . .   |                                      |                                 |                              |                |
| d Equipment . . . . .  |                                      | 1,826,751.                      | 1,413,099.                   | 413,652.       |
| e Other . . . . .  |                                      | 763,867.                        | 627,150.                     | 136,717.       |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . . |                                      |                                 |                              | 6,352,155.     |

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.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include (1) Financial derivatives, (2) Closely held equity interests, (3) Other (A-H), and Total.

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.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows (1) through (9) and Total.

Part IX Other Assets.

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

Table with 2 columns: (a) Description, (b) Book value. Rows (1) through (9) and Total.

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.

Table with 2 columns: (a) Description of liability, (b) Book value. Row 1 includes (1) Federal income taxes, and rows (2) through (9) and Total.

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



**Part XIII** Supplemental Information (continued)

SCHEDULE D, PART V, LINE 4

THE ORGANIZATION HAS AN ENDOWMENT RESTRICTED FOR FACILITIES AS WELL AS AN OPERATING ENDOWMENT FOR OPERATIONS.

ASC 740 FOOTNOTE MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

PART XI, LINE 2D

PERPETUAL TRUST: \$91,627

**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

Name of the organization

ARTS UNITED OF GREATER FORT WAYNE INC

Employer identification number

35-0992067

**Part I General Information on Grants and Assistance**

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

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

| 1 (a) Name and address of organization or government                                     | (b) EIN    | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|--|------------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) ALL FOR ONE PRODUCTIONS, INC.<br>3901 SOUTH WAYNE AVE., SUITE 102-106                | 35-1926639 | 501C3                           | 5,834.                   |                                   |   |                                       | OPERATING SUPPORT                  |
| (2) ARCH<br>818 LAFAYETTE STREET FORT WAYNE, IN 46802                                    | 35-1461761 | 501C3                           | 15,524.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (3) ARTLINK<br>300 E MAIN STREET FORT WAYNE, IN 46802                                    | 31-0946267 | 501C3                           | 22,159.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (4) AUDIENCES UNLIMITED INC.<br>1005 WEST RUDISILL BLVD STE 304                          | 82-2510804 | 501C3                           | 29,535.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (5) DOWNTOWN ANGOLA COALITION<br>PO BOX 857 ANGOLA, IN 46703                             | 23-7369770 | 501C3                           | 5,593.                   |                                   |   |                                       | OPERATING SUPPORT                  |
| (6) CREATIVE ARTS COUNCIL OF WELLS COUNTY<br>211 WATER STREET, STE. B BLUFFTON, IN 46714 | 23-7355731 | 501C3                           | 7,536.                   |                                   |   |                                       | OPERATING SUPPORT                  |
| (7) EMBASSY THEATRE FOUNDATION<br>125 W JEFFERSON BLVD FORT WAYNE, IN 46802              | 35-6006394 | 501C3                           | 13,857.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (8) FORT WAYNE BALLET<br>300 E MAIN STREET FORT WAYNE, IN 46802                          | 35-1638989 | 501C3                           | 101,928.                 |                                   |   |                                       | OPERATING SUPPORT                  |
| (9) FORT WAYNE CHILDREN'S CHOIR<br>2101 E COLISEUM BLVD FORT WAYNE, IN 46802             | 31-0958473 | 501C3                           | 23,548.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (10) FORT WAYNE CINEMA CENTER<br>437 E BERRY STREET FORT WAYNE, IN 46802                 | 35-0953440 | 501C3                           | 22,242.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (11) FORT WAYNE CIVIC THEATRE<br>311 E MAIN STREET FORT WAYNE, IN 46802                  | 35-0791163 | 501C3                           | 93,798.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (12) FORT WAYNE DANCE COLLECTIVE INC.<br>4901 FULLER DRIVE FORT WAYNE, IN 46835          | 35-1551064 | 501C3                           | 37,540.                  |                                   |   |                                       | OPERATING SUPPORT                  |

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

3 Enter total number of other organizations listed in the line 1 table ▶

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

Schedule I (Form 990) (2019)



**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

Name of the organization

ARTS UNITED OF GREATER FORT WAYNE INC

Employer identification number

35-0992067

**Part I General Information on Grants and Assistance**

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

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

| 1 (a) Name and address of organization or government                                    | (b) EIN    | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|---|------------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) FORT WAYNE MUSEUM OF ART<br>2101 EAST COLISEUM BLVD., VA102                         | 35-1733497 | 501C3                           | 113,127.                 |                                   |   |                                       | OPERATING SUPPORT                  |
| (2) FORT WAYNE PHILHARMONIC<br>1516 LEESBURG ROAD FORT WAYNE, IN 46808                  | 35-0791163 | 501C3                           | 153,428.                 |                                   |   |                                       | OPERATING SUPPORT                  |
| (3) FOUNDATION FOR ARTS & MUSIC IN EDUCATION<br>302 E BERRY STREET FORT WAYNE, IN 46802 | 35-2110907 | 501C3                           | 20,853.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (4) HEARTLAND CHAMBER CHORALE, INC.<br>2101 E COLISEUM BLVD FORT WAYNE, IN 46802        | 38-0868127 | 501C3                           | 14,829.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (5) THE HISTORY CENTER<br>604 E COLLEGE AVE   | 35-1916572 | 501C3                           | 54,108.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (6) UNITY PERFORMING ARTS FOUNDATION<br>3333 N MERIDIAN ST. STE 201                     | 35-2110907 | 501C3                           | 25,159.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (7) MANCHESTER UNIVERSITY<br>604 E COLLEGE AVE  | 38-0868127 | 501C3                           | 6,760.                   |                                   |   |                                       | OPERATING SUPPORT                  |
| (8) NEIGHBOURHOOD CHRISTIAN LEGAL CLINIC<br>3333 N MERIDIAN ST. STE 201                 | 35-1916572 | 501C3                           | 5,070.                   |                                   |   |                                       | OPERATING SUPPORT                  |
| (9) FORT WAYNE YOUTHEATRE, INC.<br>2101 EAST COLISEUM BLVD., VA 102                     | 35-1551064 | 501C3                           | 33,101.                  |                                   |   |                                       | OPERATING SUPPORT                  |
| (10)  |            |                                 |                          |                                   |   |                                       |                                    |
| (11)  |            |                                 |                          |                                   |   |                                       |                                    |
| (12)  |            |                                 |                          |                                   |   |                                       |                                    |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 21.

3 Enter total number of other organizations listed in the line 1 table ▶

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

Schedule I (Form 990) (2019)

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

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

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

SCHEDULE I, PART I, LINE 2

THE PROCESS FOR MONITORING FUNDS DEPENDS ON THE RECIPIENT OF THE MONIES.

ARTS UNITED PROVIDES RESOURCE ALLOCATIONS TO MAJOR ART GROUPS IN

NORTHEAST INDIANA. THIS GROUP HAS AN EXPENDITURE REPORT REVIEWED BY A

COMMITTEE OF THE BOARD OF DIRECTORS. EACH ORGANIZATION IN THIS GROUP IS

ASSIGNED A LIAISON FROM THE FINANCE COMMITTEE THAT MEETS WITH THE

ORGANIZATION ANNUALLY TO REVIEW FUNDS AND EXPENDITURES. FOR OTHER GRANT

POOLS, 25% OF EACH GRANT IS WITHHELD, PENDING A FINAL EXPENDITURE REPORT.

SITE VISITS ARE ALSO PERFORMED.

**SCHEDULE O  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

ARTS UNITED OF GREATER FORT WAYNE INC

**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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Employer identification number

35-0992067

FORM 990, PART VI, SECTION A, LINE 7A

THE BOARD MAY INCLUDE NOT MORE THAN FOUR (4) APPOINTED DIRECTORS REPRESENTING POLITICAL SUBDIVISIONS OR OTHER PUBLIC SERVICE OFFICES OR AGENCIES OF CITIES AND COUNTIES IN NORTHEAST INDIANA. A DIRECTOR CANDIDATE PROPOSED BY ANY SUCH BODY SHALL BE REVIEWED AND, IF THE CANDIDACY IS APPROVED BY THE BOARD, SHALL BE APPOINTED TO THE BOARD.

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

AN INDEPENDENT CPA FIRM AND THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS PERFORM A THOROUGH REVIEW OF THE FORM 990 AND ITS RELATED SCHEDULES. AFTER THIS REVIEW, THE FORM 990 IS SENT TO THE FULL BOARD OF DIRECTORS. UPON THEIR APPROVAL, THE FORM 990 IS SUBMITTED TO THE IRS.

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

A CONFLICT OF INTEREST STATEMENT IS SENT OUT ANNUALLY TO ALL DIRECTORS. THE STATEMENTS ARE REVIEWED AND ANY CONFLICTS DOCUMENTED ARE REVIEWED AND ADDRESSED BY THE EXECUTIVE COMMITTEE. RESTRICTIONS PLACED ON THOSE WITH CONFLICTS ARE AT THE DISCRETION OF THE EXECUTIVE COMMITTEE.

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

THE ARTS UNITED EXECUTIVE COMMITTEE CONDUCTS AN ANNUAL REVIEW OF COMPENSATION AND THE ORGANIZATIONAL CHART ANNUALLY IN CONJUNCTION WITH THE BUDGETING PROCESS.

|   |  |
|---|--|
| Name of the organization<br>ARTS UNITED OF GREATER FORT WAYNE INC | Employer identification number<br>35-0992067 |
|---|--|

THE PRESIDENT'S JOB PERFORMANCE IS REVIEWED ANNUALLY BY THE EXECUTIVE COMMITTEE. A SURVEY IS SENT TO ALL BOARD OF DIRECTORS AND FULL-TIME EMPLOYEES. THE EXECUTIVE COMMITTEE ASSESSES SURVEY RESPONSES AND WORKS WITH THE PRESIDENT TO SET GOALS FOR THE NEXT YEAR. THE PRESIDENT'S SALARY IS COMPARED TO PEER UNITED ARTS FUNDS AND COMPENSATION FOR EXECUTIVE DIRECTORS IN FORT WAYNE EVERY 2-3 YEARS.

ALL OTHER PERFORMANCE REVIEW PROCESSES ARE CONDUCTED BY STAFF. THE PRESIDENT REVIEWS THE PERFORMANCE OF FOUR SENIOR LEVEL EMPLOYEES ANNUALLY. THE FOUR SENIOR LEVEL EMPLOYEES REVIEW THE PERFORMANCE OF MANAGERIAL LEVEL EMPLOYEES ANNUALLY. THE PROCESS IS DOCUMENTED AND INCLUDES A REVIEW OF THE EMPLOYEE'S JOB DESCRIPTION, A SELF-PERFORMANCE REVIEW, A SUPERVISOR PERFORMANCE REVIEW AND GOAL-SETTING. CONCERNS WITH PERFORMANCE ARE DISCUSSED AND DOCUMENTED AT THIS TIME.

FORM 990, PART VI, SECTION C, LINE 19

THE ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS ARE POSTED ON THE WEBSITE AND THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE BOTH AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9

PERPETUAL TRUSTS: \$91,627

ATTACHMENT 1

FORM 990, PART III - PROGRAM SERVICE, LINE 4B

PROPERTY MANAGEMENT - PROVIDE MEMBERS WITH FACILITY USAGE FOR OFFICE AND PERFORMANCE SPACE AT REDUCED RATES. IN 2010, ARTS UNITED PURCHASED AN ADDITIONAL 32,000 SQUARE FOOT FACILITY WHICH

|   |  |
|---|--|
| Name of the organization<br>ARTS UNITED OF GREATER FORT WAYNE INC | Employer identification number<br>35-0992067 |
|---|--|

ATTACHMENT 1 (CONT'D)

NOW HOUSES THE ORGANIZATIONS' ADMINISTRATIVE OFFICES AS WELL AS TWO FUNDED MEMBER ORGANIZATIONS, A CULTURAL PARTNER AND A RETAIL BAKERY/COFFEE SHOP. THIS FACILITY IS ADJACENT TO OUR PERFORMING ARTS CENTER WHICH IS THE MAIN PERFORMANCE HALL FOR FOUR MEMBER ORGANIZATIONS AND A SECONDARY HALL FOR ONE. IN ADDITION, ARTS UNITED OWNS AND OPERATES ANOTHER FACILITY JUST TWO BLOCKS AWAY WHICH HOUSES TWO OTHER ORGANIZATIONS. IN SUMMARY, ARTS UNITED OWNS AND OPERATES THREE FACILITIES WHICH ARE NOT ONLY HOME TO ITS OWN OFFICES, BUT TO SIX ADDITIONAL ORGANIZATIONS, PROVIDING SPACE FOR ATHEATRICAL PERFORMANCE STAGE, DANCE STUDIOS, ART GALLERY, MOVIE THEATRE AND ADMINISTRATIVE OFFICES FOR ALL. IN ADDITION, ARTS UNITED ALSO HOSTS COMMUNITY EVENTS FOR NOT-FOR-PROFIT PARTNERS.

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**

▶ **Attach to Form 990.**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

ARTS UNITED OF GREATER FORT WAYNE INC

Employer identification number

35-0992067

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

| (a)<br>Name, address, and EIN (if applicable) of disregarded entity                            | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>Direct controlling entity |
|--|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1) CULTURAL ADVANCEMENT PROJECTS, LLC 35-0992067<br>300 EAST MAIN STREET FORT WAYNE, IN 46802 | ARTS PROJECTS           | IN   | 65,000.             | 67,645.                   | ARTS UNITED                      |
| (2)  |                         |  |                     |                           |                                  |
| (3)  |                         |  |                     |                           |                                  |
| (4)  |                         |  |                     |                           |                                  |
| (5)  |                         |  |                     |                           |                                  |
| (6)  |                         |  |                     |                           |                                  |

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Section 512(b)(13) controlled entity? |    |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
|   |                         |  |                            |   |                                  | Yes  | No |
| (1)   |                         |  |                            |   |                                  |  |    |
| (2)   |                         |  |                            |   |                                  |  |    |
| (3)   |                         |  |                            |   |                                  |  |    |
| (4)   |                         |  |                            |   |                                  |  |    |
| (5)   |                         |  |                            |   |                                  |  |    |
| (6)   |                         |  |                            |   |                                  |  |    |
| (7)   |                         |  |                            |   |                                  |  |    |

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

Schedule R (Form 990) 2019

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Predominant income (related, unrelated, excluded from tax under sections 512 - 514) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V - UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>Percentage ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
|   |                         |  |                                  |  |                              |                                    | Yes                                  | No |  | Yes                                 | No |                             |
| (1)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (2)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (3)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (4)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (5)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (6)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |
| (7)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                     |    |                             |

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Type of entity (C corp, S corp, or trust) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Percentage ownership | (i)<br>Section 512(b)(13) controlled entity? |    |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|--|----|
|   |                         |  |                                  |  |                              |                                    |                             | Yes  | No |
| (1) CHARITABLE REMAINDER TRUST                        | CHARITABLE TR           | IN   | N/A                              |  |                              |                                    |                             |  | X  |
| (2)   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (3)   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (4)   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (5)   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (6)   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (7)   |                         |  |                                  |  |                              |                                    |                             |  |    |

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

|  | Yes | No |
|--|-----|----|
| <b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? |     |    |
| <b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity . . . . .   |     | X  |
| <b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .   |     | X  |
| <b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .   |     | X  |
| <b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .  |     | X  |
| <b>e</b> Loans or loan guarantees by related organization(s) . . . . .   |     | X  |
| <b>f</b> Dividends from related organization(s) . . . . .  |     | X  |
| <b>g</b> Sale of assets to related organization(s) . . . . .   |     | X  |
| <b>h</b> Purchase of assets from related organization(s) . . . . .   |     | X  |
| <b>i</b> Exchange of assets with related organization(s) . . . . .   |     | X  |
| <b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .  |     | X  |
| <b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .  |     | X  |
| <b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .  |     | X  |
| <b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .   |     | X  |
| <b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .   |     | X  |
| <b>o</b> Sharing of paid employees with related organization(s) . . . . .  |     | X  |
| <b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .  |     | X  |
| <b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .  |     | X  |
| <b>r</b> Other transfer of cash or property to related organization(s) . . . . .   |     | X  |
| <b>s</b> Other transfer of cash or property from related organization(s) . . . . .   |     | X  |

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| (a)<br>Name of related organization | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-------------------------------------|-------------------------------|------------------------|--|
| (1)                                 |                               |                        |  |
| (2)                                 |                               |                        |  |
| (3)                                 |                               |                        |  |
| (4)                                 |                               |                        |  |
| (5)                                 |                               |                        |  |
| (6)                                 |                               |                        |  |



**Part VI** **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a)<br>Name, address, and EIN of entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Predominant income (related, unrelated, excluded from tax under sections 512-514) | (e)<br>Are all partners section 501(c)(3) organizations? |    | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V - UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>Percentage ownership |
|---|-------------------------|--|--|--|----|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
|   |                         |  |  | Yes  | No |                              |                                    | Yes                                  | No |  | Yes                                 | No |                             |
| (1)                                     |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (2)                                     |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (3)                                     |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (4)                                     |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (5)                                     |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (6)                                     |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (7)                                     |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (8)                                     |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (9)                                     |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (10)                                    |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (11)                                    |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (12)                                    |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (13)                                    |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (14)                                    |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (15)                                    |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |
| (16)                                    |                         |  |  |  |    |                              |                                    |                                      |    |  |                                     |    |                             |

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**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

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**Exempt Organization Business Income Tax Return  
(and proxy tax under section 6033(e))**

For calendar year 2019 or other tax year beginning 01/01, 2019, and ending 12/31, 2019.

**2019**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

|   |  |  |  |
|---|--|--|--|
| <b>A</b> <input type="checkbox"/> Check box if address changed  | <b>Print or Type</b>   | Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) | <b>D Employer identification number</b><br>(Employees' trust, see instructions.) |
| <b>B Exempt under section</b>                                   |  | ARTS UNITED OF GREATER FORT WAYNE INC  | 35-0992067   |
| <input checked="" type="checkbox"/> 501(C)(3)                   |  | Number, street, and room or suite no. If a P.O. box, see instructions.                           | <b>E Unrelated business activity code</b><br>(See instructions.)                 |
| <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) |  | 300 EAST MAIN STREET   |  |
| <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)   | City or town, state or province, country, and ZIP or foreign postal code   |  |  |
| <input type="checkbox"/> 529(a)                                 | FORT WAYNE, IN 46802   |  |  |
| <b>C Book value of all assets at end of year</b><br>21,922,270. | <b>F Group exemption number</b> (See instructions.) ▶  |  |  |
|   | <b>G Check organization type</b> ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust |  |  |

**H** Enter the number of the organization's unrelated trades or businesses. ▶ Describe the only (or first) unrelated trade or business here ▶ ATCH 1. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . .  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ PATRICIA ROLLER Telephone number ▶ 260-424-0646

| <b>Part I Unrelated Trade or Business Income</b>   |                    | (A) Income | (B) Expenses | (C) Net |
|--|--------------------|------------|--------------|---------|
| <b>1a</b> Gross receipts or sales  |                    |            |              |         |
| <b>b</b> Less returns and allowances   | <b>c Balance</b> ▶ | <b>1c</b>  |              |         |
| <b>2</b> Cost of goods sold (Schedule A, line 7)   |                    | <b>2</b>   |              |         |
| <b>3</b> Gross profit. Subtract line 2 from line 1c  |                    | <b>3</b>   |              |         |
| <b>4a</b> Capital gain net income (attach Schedule D)  |                    | <b>4a</b>  |              |         |
| <b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)                      |                    | <b>4b</b>  |              |         |
| <b>c</b> Capital loss deduction for trusts   |                    | <b>4c</b>  |              |         |
| <b>5</b> Income (loss) from a partnership or an S corporation (attach statement)               |                    | <b>5</b>   |              |         |
| <b>6</b> Rent income (Schedule C)  |                    | <b>6</b>   |              |         |
| <b>7</b> Unrelated debt-financed income (Schedule E)   |                    | <b>7</b>   |              |         |
| <b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F) |                    | <b>8</b>   |              |         |
| <b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)      |                    | <b>9</b>   |              |         |
| <b>10</b> Exploited exempt activity income (Schedule I)  |                    | <b>10</b>  |              |         |
| <b>11</b> Advertising income (Schedule J)  |                    | <b>11</b>  |              |         |
| <b>12</b> Other income (See instructions; attach schedule)                                     |                    | <b>12</b>  |              |         |
| <b>13 Total.</b> Combine lines 3 through 12  |                    | <b>13</b>  | 0.           |         |

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

|  |            |            |  |
|--|------------|------------|--|
| <b>14</b> Compensation of officers, directors, and trustees (Schedule K)   |            | <b>14</b>  |  |
| <b>15</b> Salaries and wages   |            | <b>15</b>  |  |
| <b>16</b> Repairs and maintenance  |            | <b>16</b>  |  |
| <b>17</b> Bad debts  |            | <b>17</b>  |  |
| <b>18</b> Interest (attach schedule) (see instructions)  |            | <b>18</b>  |  |
| <b>19</b> Taxes and licenses   |            | <b>19</b>  |  |
| <b>20</b> Depreciation (attach Form 4562)  | <b>20</b>  |            |  |
| <b>21</b> Less depreciation claimed on Schedule A and elsewhere on return  | <b>21a</b> | <b>21b</b> |  |
| <b>22</b> Depletion  |            | <b>22</b>  |  |
| <b>23</b> Contributions to deferred compensation plans   |            | <b>23</b>  |  |
| <b>24</b> Employee benefit programs  |            | <b>24</b>  |  |
| <b>25</b> Excess exempt expenses (Schedule I)  |            | <b>25</b>  |  |
| <b>26</b> Excess readership costs (Schedule J)   |            | <b>26</b>  |  |
| <b>27</b> Other deductions (attach schedule)   |            | <b>27</b>  |  |
| <b>28 Total deductions.</b> Add lines 14 through 27  |            | <b>28</b>  |  |
| <b>29</b> Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13           |            | <b>29</b>  |  |
| <b>30</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) |            | <b>30</b>  |  |
| <b>31</b> Unrelated business taxable income. Subtract line 30 from line 29   |            | <b>31</b>  |  |

For Paperwork Reduction Act Notice, see instructions.

Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, and Amount. Includes lines 32-39 for unrelated business taxable income.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 40-45 for tax computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 46a-56 for tax and payments.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

Table with 3 columns: Line number, Description, and Yes/No columns. Includes lines 57-59 regarding foreign activities and tax-exempt interest.

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

Signature and Preparer Information section. Includes fields for Signature of officer, Date, Title, Preparer's name, signature, date, firm name, address, and EIN.

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [ ] No

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation ▶

|   |           |  |   |            |           |
|---|-----------|--|---|------------|-----------|
| <b>1</b> Inventory at beginning of year                   | <b>1</b>  |  | <b>6</b> Inventory at end of year   | <b>6</b>   |           |
| <b>2</b> Purchases  | <b>2</b>  |  | <b>7</b> <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2                           | <b>7</b>   |           |
| <b>3</b> Cost of labor                                    | <b>3</b>  |  | <b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? | <b>Yes</b> | <b>No</b> |
| <b>4a</b> Additional section 263A costs (attach schedule) | <b>4a</b> |  |   |            |           |
| <b>b</b> Other costs (attach schedule)                    | <b>4b</b> |  |   |            |           |
| <b>5</b> <b>Total.</b> Add lines 1 through 4b             | <b>5</b>  |  |   |            | X         |

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1. Description of property**

|     |
|-----|
| (1) |
| (2) |
| (3) |
| (4) |

**2. Rent received or accrued**

| (a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) | (b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) |
|---|---|---|
| (1)   |   |   |
| (2)   |   |   |
| (3)   |   |   |
| (4)   |   |   |
| <b>Total</b>  | <b>Total</b>  |   |

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . . ▶

**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

| 1. Description of debt-financed property  |   | 2. Gross income from or allocable to debt-financed property | 3. Deductions directly connected with or allocable to debt-financed property |   |
|---|---|---|--|---|
|   |   |   | (a) Straight line depreciation (attach schedule)                             | (b) Other deductions (attach schedule)                              |
| (1)   |   |   |  |   |
| (2)   |   |   |  |   |
| (3)   |   |   |  |   |
| (4)   |   |   |  |   |
| 4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) | 5. Average adjusted basis of or allocable to debt-financed property (attach schedule) | 6. Column 4 divided by column 5                             | 7. Gross income reportable (column 2 x column 6)                             | 8. Allocable deductions (column 6 x total of columns 3(a) and 3(b)) |
| (1)   |   | %   |  |   |
| (2)   |   | %   |  |   |
| (3)   |   | %   |  |   |
| (4)   |   | %   |  |   |
| <b>Totals</b> . . . . . ▶   |   |   | Enter here and on page 1, Part I, line 7, column (A).                        | Enter here and on page 1, Part I, line 7, column (B).               |
| <b>Total dividends-received deductions</b> included in column 8 . . . . . ▶                       |   |   |  |   |

**Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organizations                   |                                     |   |  |
|------------------------------------|-----------------------------------|---|-------------------------------------|---|--|
|                                    |                                   | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made | 5. Part of column 4 that is included in the controlling organization's gross income | 6. Deductions directly connected with income in column 5 |
| (1)                                |                                   |   |                                     |   |  |
| (2)                                |                                   |   |                                     |   |  |
| (3)                                |                                   |   |                                     |   |  |
| (4)                                |                                   |   |                                     |   |  |

**Nonexempt Controlled Organizations**

| 7. Taxable Income | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10                  |
|-------------------|---|-------------------------------------|--|---|
| (1)               |   |                                     |  |   |
| (2)               |   |                                     |  |   |
| (3)               |   |                                     |  |   |
| (4)               |   |                                     |  |   |
|                   |   |                                     | Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).          | Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). |

Totals . . . . . ▶

**Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach schedule)    | 4. Set-asides (attach schedule) | 5. Total deductions and set-asides (col. 3 plus col. 4) |
|--------------------------|---------------------|---|---------------------------------|---|
| (1)                      |                     |   |                                 |   |
| (2)                      |                     |   |                                 |   |
| (3)                      |                     |   |                                 |   |
| (4)                      |                     |   |                                 |   |
|                          |                     | Enter here and on page 1, Part I, line 9, column (A). |                                 | Enter here and on page 1, Part I, line 9, column (B).   |

Totals . . . . . ▶

**Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

| 1. Description of exploited activity | 2. Gross unrelated business income from trade or business | 3. Expenses directly connected with production of unrelated business income | 4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7. | 5. Gross income from activity that is not unrelated business income | 6. Expenses attributable to column 5 | 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4). |
|--------------------------------------|---|---|--|---|--------------------------------------|--|
| (1)                                  |   |   |  |   |                                      |  |
| (2)                                  |   |   |  |   |                                      |  |
| (3)                                  |   |   |  |   |                                      |  |
| (4)                                  |   |   |  |   |                                      |  |
|                                      |   | Enter here and on page 1, Part I, line 10, col. (A).                        | Enter here and on page 1, Part I, line 10, col. (B).   |   |                                      | Enter here and on page 1, Part II, line 25.                                      |

Totals . . . . . ▶

**Schedule J – Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|-----------------------|-----------------------------|-----------------------------|--|-----------------------|---------------------|---|
| (1)                   |                             |                             |  |                       |                     |   |
| (2)                   |                             |                             |  |                       |                     |   |
| (3)                   |                             |                             |  |                       |                     |   |
| (4)                   |                             |                             |  |                       |                     |   |

Totals (carry to Part II, line (5)) . . . ▶

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

| 1. Name of periodical                          | 2. Gross advertising income                         | 3. Direct advertising costs                         | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|--|---|---|--|-----------------------|---------------------|---|
| (1)  |   |   |  |                       |                     |   |
| (2)  |   |   |  |                       |                     |   |
| (3)  |   |   |  |                       |                     |   |
| (4)  |   |   |  |                       |                     |   |
| <b>Totals from Part I.</b> . . . . . ▶         |   |   |  |                       |                     |   |
| <b>Totals, Part II (lines 1-5)</b> . . . . . ▶ | Enter here and on page 1, Part I, line 11, col (A). | Enter here and on page 1, Part I, line 11, col (B). |  |                       |                     | Enter here and on page 1, Part II, line 26.                                       |

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

| 1. Name  | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|--|----------|--|--|
| (1)  |          | %                                      |  |
| (2)  |          | %                                      |  |
| (3)  |          | %                                      |  |
| (4)  |          | %                                      |  |
| <b>Total.</b> Enter here and on page 1, Part II, line 14 . . . . . ▶ |          |  |  |

ATTACHMENT 1

THE TAXPAYER DOES NOT HAVE ANY ACTIVITIES GENERATING UNRELATED BUSINESS TAXABLE INCOME (AS DEFINED IN IRC §512(A)) IN THE CURRENT YEAR. FORM 990-T IS BEING FILED TO COMMENCE RUNNING ON THE PERIOD UNDER THE STATUTE OF LIMITATION FOR REPORTING UNRELATED BUSINESS INCOME.



## Public Disclosure Rules for Form 990

Tax-exempt organizations are required to make a copy of their Form(s) 990 for the last three years available for public inspection, and to provide copies of such forms to individuals or organizations that request copies.

Following is a summary of the public disclosure rules, and a copy of your Form 990 that may be used to comply with such rules. Please note that the public disclosure copy of Form 990 may omit names and addresses of contributors. **Form 990-T can be excluded only for returns filed prior to August 18, 2006.**

### Public Inspection

Tax-exempt organizations must make Form 990 (and Form 990-T as shown above) available for public inspection, and provide copies upon request, at its principal office and at certain regional or district offices during normal business hours for three years from the due date of the return.

The following rules apply unless you make your public disclosure copy available on the World Wide Web via the Internet:

- Anyone requesting a copy in person must be provided a copy on the day of the request. If the request places an unusual burden on the organization (such as a request made just before the close of the normal business day), the copy must be provided on the next business day.
- Any request submitted in writing (via mail, etc.) must be honored within 30 days of receipt of the request or prepayment of copying charges (if prepayment is required).

### Fees

No fees may be charged for public inspection. However, you may charge a fee for providing copies. Currently the permissible fee is \$1.00 for the first page and \$.15 for each additional page. You may require that the fee be paid in advance.

### Penalties

There are substantial penalties that may apply for failure to comply with either the public inspection rules or the requirement to provide copies on request. However, there are rules designed to protect tax-exempt organizations from harassment campaigns.

If you have questions about these rules, please contact your BKD representative.

## Public Disclosure for Tax-Exempt Organizations

Tax-exempt organizations are required to make a copy of their Forms 990 available for public inspection, and to provide copies of such forms to individuals or organizations that request copies. Alternatively, the Internet may be used to make these documents available. (See the "Using the Internet" section which follows.) These rules apply to an organization's Forms 990 for the last three years and to its application for exemption if it was filed after July 15, 1987. An organization **may exclude from the disclosure copy of its return the donor lists and Forms 990-T. Form 990-T can be excluded only for returns filed prior to August 18, 2006.** A failure to comply can result in an enforcement action by the IRS.

### *Effective for Returns Filed After August 17, 2006*

The *Pension Protection Act of 2006* extends the public inspection and disclosure requirements and penalties applicable to Form 990 to Form 990-T of Code Section 501(c)(3) organizations. Certain information may be withheld by the organization from public disclosure and inspection if public availability would adversely affect the organization (*e.g.*, information relating to a trade secret, patent, process, style of work or apparatus of the organization).

While the rules create an additional burden, they also provide an opportunity for your organization to showcase the community benefits that it provides. The rules also heighten the need to carefully review all responses, including narrative explanations, contained on your Form 990/990-T before filing.

### *Where Must Information be Provided?*

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there.

### *How Quickly Must Organizations Reply?*

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent.

### ***Written Requests***

Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

### ***What Can an Organization Charge?***

You are currently allowed to charge a maximum fee of \$1 for the first page and \$.15 cents for each subsequent page in addition to actual postage costs.

If any organization receives a written request for copies with no payment enclosed and the organization requires payment in advance, the organization must request payment within seven days from the date it received the request. An organization is required to accept a personal check for written requests if it does not accept payment by credit card. If an organization does not require prepayment and the requester does not enclose a prepayment with the request, the organization must receive consent from a requester before providing copies for which the fee charge for copying and postage would be in excess of \$20.

### ***Local or Subordinate Organizations***

A local or subordinate organization that is covered by a group exemption letter is given additional time for responding to some requests. If this type of organization receives a request made in person for inspection of its application for tax exemption, the local organization is required to acquire and make available the application for a group exemption letter filed by the central or parent organization within not more than two weeks. The same general rule would apply with respect to a local or subordinate organization that does not file its own Form 990/990-T but is covered under a group return. Again, the local or subordinate organization must make the group return available for inspection within a reasonable period which is defined as not more than two weeks. If the group return includes separate schedules with respect to each local or subordinate organization, the local or subordinate organization may exclude or omit any schedules relating only to other organizations which are included in the group return.

If a request is made for a personal inspection to a local or subordinate organization, it has the option of mailing the return to the requester rather than allowing an inspection. However, if this is done, the local or subordinate organization may not charge for the copying of the document unless the requester consents to the charge. If a local or subordinate organization receives a request for copies, then it must comply with the rules stated previously.

### ***Using the Internet***

As an alternative to providing copies, an organization may provide access to its exemption application and Forms 990 (and Forms 990-T filed after August 17, 2006) through the Internet. The information on the World Wide Web must be in such a format that it may be accessed,

downloaded, viewed or printed in the same format as the actual documents. Obviously, an organization would need to make the Worldwide Web address available to the general public.

There is nothing that prevents others from posting your Forms 990 or 990-T and exemption application on the Internet. Based on this fact and the potential strain on your organization's resources from providing copies, organizations should consider posting these documents on the Internet.

***What if the Requests are a Form of Harassment?***

If an organization feels it is subject to a harassment campaign, it can file an application for a harassment determination with the Internal Revenue Service. This would allow the organization to suspend compliance with these requests. In addition, an organization may disregard requests for copies in excess of two per month or four per year made by a single individual or sent from a single address, without submitting an application for a harassment determination.

***Conclusion***

For better or worse, many organizations are going to see an increase in requests for their Forms 990 and 990-T. BKD is here to assist you in the preparation of your return to ensure that your organization is putting its "best foot forward."

Please contact our BKD advisor if you have questions about these rules.