### TAX RETURN FILING INSTRUCTIONS

**FORM 990** 

#### FOR THE YEAR ENDING

April 30, 2023

Prepared F	For:
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Arena Theater Association PO Box 611 Point Arena, CA 95468

### Prepared By:

JJACPA, Inc. 1102 South Main Street, Suite 1 Fort Bragg, CA 95437 707-964-6325

#### **Amount Due or Refund:**

Not applicable

# Make Check Payable To:

Not applicable

# Mail Tax Return and Check (if applicable) To:

Not applicable

#### **Return Must be Mailed On or Before:**

Not applicable

### **Special Instructions:**

This copy of the return is provided ONLY for Public Disclosure purposes. Any confidential information regarding large donors has been removed.

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by March 15, 2024

# \*\* PUBLIC DISCLOSURE COPY \*\* Return of Organization Exempt From Income Tax

Department of the Treasury Internal Revenue Service

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

<u>A r</u>	or un	2022 calendar year, or tax year beginning M	AY 1, 2022 and	ending A	PR 30, 2023			
<b>B</b> c	heck if pplicab	C Name of organization			D Employer ide	ntific	ation number	
	Addre	e ARENA INDATER ASSOCIATION						
	Name Chang	Doing business as			94-30264	110		
	]Initial return	Number and street (or P.O. box if mail is not de	ivered to street address)	Room/suite	E Telephone nur	mber		
	Final return	PO BOX 611	,		(707) 882	-327	'2	
	termir ated		ZIP or foreign postal code		<b>G</b> Gross receipts \$		273	,801.
	Amen return	POINT ARENA, CA 95468			H(a) Is this a grou	up ret	turn	
	Application	F Name and address of principal officer: ANT A	SUSSMAN		for subordin	ates?	Yes X	: No
	pendi	ng			H(b) Are all subordina	ites inc	luded? Yes	No
<u> </u>	ax-ex	empt status: X 501(c)(3) 501(c) ( )	(insert no.) 4947(a)(1)	or 527	If "No," atta	ch a li	ist. See instruction	ıs
<u>ا</u> ل	Vebsi	te: WWW.ARENATHEATER.ORG			H(c) Group exem	ption	number	
		organization: Corporation Trust X As	sociation Other	<b>L</b> Year	of formation: 1987	М	State of legal domic	ile: CA
Pa	ırt I	Summary						
ø.	1	Briefly describe the organization's mission or most	significant activities: THE MI	SSION OF	ARENA THEATER	IS		
Governance		TO PRESERVE THE HISTORIC ARENA THEATE	R AS A COMMUNITY RESOUR	CE FOR				
rna	2	Check this box if the organization disco	ntinued its operations or dispos	sed of more	than 25% of its ne	t asse	ets.	
ove	3	Number of voting members of the governing body	(Part VI, line 1a)			3		8
Ğ	4	Number of independent voting members of the government	verning body (Part VI, line 1b)			4		8
Se	5	Total number of individuals employed in calendar y	ear 2022 (Part V, line 2a)			5		10
ξ	6	Total number of volunteers (estimate if necessary)				6		0
Activities &	7 a	Total unrelated business revenue from Part VIII, co	lumn (C), line 12			7a		0.
_	b	Net unrelated business taxable income from Form	990-T, Part I, line 11			7b		0.
					Prior Year		Current Year	
Ð	8	Contributions and grants (Part VIII, line 1h)		261,6	_	94	,374.	
Revenue	9	Program service revenue (Part VIII, line 2g)			67,8	01.	122	,037.
ě	10	Investment income (Part VIII, column (A), lines 3, 4,	and 7d)		1,0	22.	2,518.	
Œ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c		19,6	10.	34	,386.	
	12	Total revenue - add lines 8 through 11 (must equal	Part VIII, column (A), line 12)		350,0	70.	253	,315.
	13	Grants and similar amounts paid (Part IX, column (	A), lines 1-3)			0.		0.
	14	Benefits paid to or for members (Part IX, column (A	), line 4)			0.		0.
S	15	Salaries, other compensation, employee benefits (F	Part IX, column (A), lines 5-10)		95,8	54.	99	,153.
Expenses	16a	Professional fundraising fees (Part IX, column (A), I	ne 11e)			0.		0.
x	b	Total fundraising expenses (Part IX, column (D), line	e 25) <u>6 ,</u>	812.				
Ш	17	Other expenses (Part IX, column (A), lines 11a-11d,	11f-24e)		136,5	95.	165	,670.
	18	Total expenses. Add lines 13-17 (must equal Part I	K, column (A), line 25)		232,4		264	,823.
	19	Revenue less expenses. Subtract line 18 from line	12		117,6	-		,508.
Net Assets or				В	eginning of Current Y	-	End of Year	
sets	20	Total assets (Part X, line 16)			633,2	-		,730.
t As	21	Total liabilities (Part X, line 26)			59,2	_		,207.
<u></u>	22	Net assets or fund balances. Subtract line 21 from	line 20		574,0	31.	562	,523.
Pa	ırt II	Signature Block						
		Ities of perjury, I declare that I have examined this return,				of my l	knowledge and belief	, it is
true,	corre	t, and complete. Declaration of preparer (other than office	r) is based on all information of wh	ich preparer	has any knowledge.			
		Cianations of officer			Data			
Sig	1	Signature of officer			Date			
Her	е	ART SUSSMAN, TREASURER						
		Type or print name and title			Data		DTIN	
		Print/Type preparer's name	Preparer's signature		Date Chec	k	PTIN	
Paid		JOSEPH J ARCH		1		employed		
Prep		Firm's name JJACPA, INC.			Firm's EIN	2	6-4137155	
Use	Only	Firm's address 1102 S MAIN ST, SUITE 1						
		FORT BRAGG, CA 95437			Phone no.	7079		
Mαν	the I	RS discuss this return with the preparer shown abo	ve? See instructions				. X Yes	No

Pa	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:		
	ARENA THEATER SCREENS FIRST-RUN FEATURE FILMS FOUR DAYS PER WEEK.		
	MOVIES ARE SHOWN ON A BIG SCREEN WITH HIGH QUALITY SURROUND SOUND		
	AUDIO AND DIGITAL PROJECTION. TICKETS ARE PRICED AFFORDABLY FOR OUR		_
	RURAL COASTAL COMMUNITY, AND WE'VE REINSTATED A DISCOUNT FOR ALL		_
2	Did the organization undertake any significant program services during the year which were not listed on the	e	_
_	prior Form 990 or 990-EZ?		_
	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 service	ces? Yes X N	_
3		es! res [] N	U
	If "Yes," describe these changes on Schedule O.	and the same of th	
4	Describe the organization's program service accomplishments for each of its three largest program services	• •	
	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 \$163,074. including grants of \$)	Revenue \$	_ )
	FILM CLUB:		_
	AFTER A BRIEF HIATUS, ARENA THEATER HAS REINVENTED OUR FILM CLUB		_
	PROGRAM AS AN OCTOBER-APRIL SERIES OF 2 FILMS PER MONTH, HALF PRICE FOR		_
	FILM CLUB MEMBERS. WE HAVE 76 FILM CLUB MEMBERS SUPPORTING THIS		
	SUCCESSFUL PROGRAM, AND GUESTS ARE ALSO WELCOME.		
			_
			_
4b	(Code:) (Expenses \$ including grants of \$)	(Revenue ¢	_
75	LIVE PROGRAMMING:	(Neverlue #	- '
	ARENA THEATER PRODUCES AND PRESENTS DIVERSE LIVE ENTERTAINMENT EVENTS		_
	EACH MONTH, INCLUDING MUSIC OF VARIOUS GENRES, THEATRICAL PRODUCTIONS,		_
	AND COMMUNITY EVENTS.		_
	AND COMMONITY EVENTS.		_
			_
			_
			_
			_
			_
4c	(Code:) (Expenses \$ including grants of \$)	(Revenue \$	_ )
	TELECASTS:		
	ARENA THEATER'S METROPOLITAN OPERA LIVE IN HF SERIES IS AS SUCCESSFUL		
	AS EVER, WITH LOYAL SEASON SUBSCRIBERS. THE NATIONAL THEATER OF LONDON		
	LIVE TELECAST SERIES CONTINUES TO BE WELL-SUPPORTED, AND WE ALSO OFFER		
	A POPULAR EXHIBITION ON SCREEN SERIES.		_
			_
			_
			_
			_
			_
			_
			_
			_
4d	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$ ) (Revenue \$	)	
4e	Total program service expenses 163,074.		
		200	_

# Form 990 (2022) ARENA THEATER ASSOCIATION Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?		v	
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			17
	public office? If "Yes," complete Schedule C, Part I	3_		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	_		17
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	_		17
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6_		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		17
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	_		v
_	Schedule D, Part III	8_		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?	_		v
	If "Yes," complete Schedule D, Part IV	9_		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			17
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,		.,	
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	l		v
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		Х
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	۱.,		Х
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
a	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			Х
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			Х
40-	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		Λ
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	40-		х
<b>L</b>	Schedule D, Parts XI and XII	12a		
D	Was the organization included in consolidated, independent audited financial statements for the tax year?	106		х
12	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional  Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	12b 13		X
13		14a		X
		144		
D	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	145		
10	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
••	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	_ <u></u>		
.5	1c and 8a? If "Yes," complete Schedule G, Part II	18		х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes."	_ <del></del>		
	complete Schedule G, Part III	19		х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		х

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		Х
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		Х
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		-
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
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? If "Yes," complete			
	Schedule L, Part I	25b		Х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%		Х	
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	Λ	├─
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled	0.7		x
00	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		A
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
_	instructions for applicable filing thresholds, conditions, and exceptions):  A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor?   If			
а		28a		x
h	"Yes," complete Schedule L, Part IV  A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		x
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	200		
·	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	<u> </u>		
	contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	ļ .		
	Schedule N, Part II	32		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
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)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
_	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pai	rt 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	<u></u>		
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1	-		
b		4		
С				
	(gambling) winnings to prize winners?	1c	X	Щ_

Form 990 (2022)

ARENA THEATER ASSOCIATION

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

			Yes	No
<b>2</b> a	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			
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	.,,
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	4.		x
L	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		
D	If "Yes," enter the name of the foreign country  See instructions for filling requirements for FinCFN Form 114. Beneat of Foreign Bank and Financial Associate (FBAR)			
<b>5</b> 0	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	5a		Х
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5a 5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit	30		
oa	any contributions that were not tax deductible as charitable contributions?	6a		x
h	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	- Ou		
-	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		х
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7с		х
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
	Initiation fees and capital contributions included on Part VIII, line 12			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders			
D	,			
19a	amounts due or received from them.)  Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	u		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
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			
С	Enter the amount of reserves on hand			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		Х
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			

94-3026410

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 Section A. Governing Body and Management Yes No 8 **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 of officers, directors, trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 5 Did the organization have members or stockholders? 6 6 Х 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х 7a **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or Х persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? X 10a b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. X 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a **b** Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Х 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe 12c Х on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? X The organization's CEO, Executive Director, or top management official 15a Х 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16h Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply X Upon request X Other (explain on Schedule O) X Own website X Another's website 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. State the name, address, and telephone number of the person who possesses the organization's books and records SHAUNA BOYD; DONNA MONTAG - 707-882-3456

214 MAIN STREET, POINT ARENA, CA

95468

Form 990 (2022) ARENA THEATER ASSOCIATION 94-3026410 Page 7

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A)	(B)	(C) Position				(D)	(E)	(F)		
Name and title	Average hours per week	box	(do not che box, unless officer and		more rson i	than o	n an	Reportable compensation from	Reportable compensation from related	Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) MICHAEL BEATTIE	2.00									
PRESIDENT				Х				0.	0.	0.
(2) BLAKE MORE	2.00									
VICE-PRESIDENT				Х				0.	0.	0.
(3) ART "SUNDANCE" SUSSMAN	2.00	-								
TREASURER				Х				0.	0.	0.
(4) MITCH MCFARLAND	2.00	1								
SECRETARY				Х				0.	0.	0.
(5) PAUL ANDERSEN	2.00									
DIRECTOR		Х						0.	0.	0.
(6) SUSAN CRUTCHER	2.00									
DIRECTOR		Х						0.	0.	0.
(7) RODRIGO CURBELO	2.00	-								
DIRECTOR		Х						0.	0.	0.
(8) TIM MCMURTY	2.00									
DIRECTOR	0.00	Х						0.	0.	0.
(9) HARM WILKINSON	2.00	ł								
DIRECTOR		Х						0.	0.	0.
			$\vdash$							
	I							I .		

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(A)  Name and title	(B) Average hours per week	(do box, offic	not c	Posi heck r ss per id a di	tion more f	l than d s both	ne an	(D)  Reportable compensation from	(continued) (E)  Reportable compensation from related	on		(F) stimate nount other	
	(list any hours for related organizations below line)	Individual trustee or director	In stitutio nal tru stee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organization (W-2/1099-MIS 1099-NEC)	SC/	fr org an	pensa om the anizat d relat anizati	e tion ted
1b Subtotal								0.		0.			0.
c Total from continuation sheets to Part VII d Total (add lines 1b and 1c)								0.		0.			0.
Total number of individuals (including but no compensation from the organization								eceived more than \$100,	000 of reportable	Э			0
												Yes	No
3 Did the organization list any former officer, line 1a? If "Yes," complete Schedule J for si											3		х
4 For any individual listed on line 1a, is the su	ım of reportabl	е со	mpe	ensat	tion	and	oth	er compensation from the	ne organization				v
<ul><li>and related organizations greater than \$150</li><li>Did any person listed on line 1a receive or a</li></ul>	,		•								4		Х
rendered to the organization? If "Yes." com											5		Х
Section B. Independent Contractors  1 Complete this table for your five highest contractors	mnensated ind	lanai	nder	at co	ntra	ector	e th	nat received more than \$	100 000 of com	nenea:	tion fr	.m	
the organization. Report compensation for t	•	-							-	ocnsa	tion in	<b>7111</b>	
(A) Name and business	address	NO	NE					<b>(B)</b> Description of s	ervices	C	)) ompe	<b>)</b> nsatio	n
2 Total number of independent contractors (ir \$100,000 of compensation from the organize		ot lin	nited	d to t	hos:	e lis	ted	above) who received mo	ore than				

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Form 990 (2022) ARENA THEAST Part VIII Statement of Revenue

		• • • • •	Check if Schedule O	contai	ine a r	ocnonco	or note to any line	in this Dart VIII			
			Check if Schedule O'C	Jorita	iiis a re	esponse	or riote to any line	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
s ts	1	l a	Federated campaigns			1a					
an			Membership dues		·····	1b	36,184.				
Ω.E		С	Fundraising events			1c	5,046.				
ifts			5			1d					
s, G			Government grants (contr			1e					
Sign			All other contributions, gifts,								
but			similar amounts not included			1f	53,144.				
Contributions, Gifts, Grants and Other Similar Amounts		g	Noncash contributions included in	lines 1a	a-1f	1g \$					
a Co a		h	Total. Add lines 1a-1f					94,374.			
							Business Code				
ĕ	2	2 a	FEES FOR SHOWS, ETC				711110	122,037.	122,037.		
Program Service Revenue		b									
Se		С	-								
am eve		d	-								
PO B		е									
ڇ		f	All other program service	reven	nue						
		g	Total. Add lines 2a-2f					122,037.			
	3	3	Investment income (include	ling d	dividen	ds, intere	est, and				
								2,518.			2,518.
	4	ŀ	Income from investment of	of tax-	exemp	t bond p	roceeds				
	5	5	Royalties	·····							
				I. F	(1)	Real	(ii) Personal				
	6	a	Gross rents	6a		2,570.					
			Less: rental expenses	6b		0.	-				
			Rental income or (loss)	6c		2,570.		2 570	2 570		
	_		Net rental income or (loss)	) ———		curities		2,570.	2,570.		
	1	а	Gross amount from sales of	I_	(1) 36	curilles	(ii) Other				
			assets other than inventory	7a							
Ф		D	Less: cost or other basis	7b							
Revenue		_	and sales expenses  Gain or (loss)	7c							
eve			Net gain or (loss)								
er F	ρ		Gross income from fundraising								
Ğ	٠	, u	including \$	-	046.						
			contributions reported on								
			Part IV, line 18		•		0.				
		b									
		С	Net income or (loss) from	fundr	aising	events		0.			
	9		Gross income from gamin								
			Part IV, line 19			9a					
		b				9b					
		С	Net income or (loss) from	gamir	ng acti	vities					
	10	) a	Gross sales of inventory, I	ess re	eturns						
			and allowances			10a					
			Less: cost of goods sold				20,486.				
		С	Net income or (loss) from	sales	of inve	entory		18,689.	18,689.		
<u>0</u>							Business Code				
Miscellaneous Revenue	11	l a	CINEMA ADS				541800	13,127.	13,127.		
lan		b									
See		С									
Σ			All other revenue					10 100			
	40		Total. Add lines 11a-11d  Total revenue. See instruction			<u></u>		13,127. 253,315.	156,423.	0.	2,518.
	12	_	TOTAL LEVELINE, 266 INSTRUCTION	IIIS			l l	2JJ, J1J.	1 100,443.	ı .	1 4,J10.

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# 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										
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses						
1	Grants and other assistance to domestic organizations										
	and domestic governments. See Part IV, line 21										
2	Grants and other assistance to domestic										
	individuals. See Part IV, line 22										
3	Grants and other assistance to foreign										
	organizations, foreign governments, and foreign										
	individuals. See Part IV, lines 15 and 16										
4	Benefits paid to or for members										
5	Compensation of current officers, directors,										
	trustees, and key employees										
6	Compensation not included above to disqualified										
	persons (as defined under section 4958(f)(1)) and										
	persons described in section 4958(c)(3)(B)										
7	Other salaries and wages	91,590.	67,985.	23,605.							
8	Pension plan accruals and contributions (include										
	section 401(k) and 403(b) employer contributions)										
9	Other employee benefits										
10	Payroll taxes	7,563.	5,737.	1,826.							
11	Fees for services (nonemployees):										
а	Management										
b	Legal										
С	Accounting										
d	Lobbying										
е	Professional fundraising services. See Part IV, line 17										
f	Investment management fees										
g	Other. (If line 11g amount exceeds 10% of line 25,										
	column (A), amount, list line 11g expenses on Sch O.)										
12	Advertising and promotion	12,081.	12,058.	23.							
13	Office expenses	151.		151.							
14	Information technology										
15	Royalties										
16	Occupancy										
17	Travel	141.	60.	81.							
18	Payments of travel or entertainment expenses										
	for any federal, state, or local public officials										
19	Conferences, conventions, and meetings										
20	Interest	817.		817.							
21	Payments to affiliates										
22	Depreciation, depletion, and amortization	19,332.		19,332.							
23	Insurance	7,309.		7,309.							
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)										
а	PROFESSIONAL FEES	47,625.	28,985.	18,640.							
b	MOVIE RENTAL FEES	38,849.	38,849.								
С	UTILITIES	7,704.		7,704.							
d	FUNDRAISING & MEMBERSHI	6,812.			6,812.						
е	All other expenses	24,849.	9,400.	15,449.							
25	Total functional expenses. Add lines 1 through 24e	264,823.	163,074.	94,937.	6,812.						
26	Joint costs. Complete this line only if the organization										
	reported in column (B) joint costs from a combined										
	educational campaign and fundraising solicitation.										
	Check here if following SOP 98-2 (ASC 958-720)										

# Form 990 (2022) Part X Balance Sheet

Pai	rt X	Chack if Schoolula O contains a response or r	noto to a	ay lino in this Bort V			
		Check if Schedule O contains a response or r	note to a	ny line in this Part X	(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			23,098.	1	35,876.
	2	Savings and temporary cash investments			294,251.	2	244,122.
	3	Pledges and grants receivable, net		•	3	·	
	4	Accounts receivable, net	738.	4	858.		
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sul					
		controlled entity or family member of any of the		5			
	6	Loans and other receivables from other disqu					
	_	under section 4958(f)(1)), and persons describ	•	`		6	
G	7	Notes and loans receivable, net		Г		7	
Assets	8	Inventories for sale or use			6,614.	8	6,730.
As	9	Donner in the second se			8,697.	9	6,279.
		Land, buildings, and equipment: cost or other	1				,
		basis. Complete Part VI of Schedule D	l l	821,879.			
	b				299,874.	10c	294,865.
	11	Investments - publicly traded securities	· · · · · · · · · · · · · · · · · · ·	, -	11	, -	
	12	Investments - other securities. See Part IV, lin				12	
	13	Investments - program-related. See Part IV, lir			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11			15		
	16	Total assets. Add lines 1 through 15 (must e			633,272.	16	588,730.
	17	Accounts payable and accrued expenses		12,460.	17	11,687.	
	18	Grants payable		,	18	,	
	19	Deferred revenue	10,807.	19	14,520.		
	20	Tax-exempt bond liabilities			,	20	,
	21	Escrow or custodial account liability. Comple				21	
"	22	Loans and other payables to any current or for					
Liabilities		trustee, key employee, creator or founder, sul					
pili		controlled entity or family member of any of the			35,974.	22	0.
Lia	23	Secured mortgages and notes payable to unr			,	23	
	24	Unsecured notes and loans payable to unrela				24	
	25	Other liabilities (including federal income tax,					
		parties, and other liabilities not included on lin					
		of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			59,241.	26	26,207.
		Organizations that follow FASB ASC 958, o	heck he	re X			
es		and complete lines 27, 28, 32, and 33.					
anc	27				540,984.	27	547,605.
Bala	28	Net assets with donor restrictions			33,047.	28	14,918.
l pu		Organizations that do not follow FASB ASC					
Fu		and complete lines 29 through 33.	,				
ō	29	Capital stock or trust principal, or current fun-	ds			29	
ets	30	Paid-in or capital surplus, or land, building, or				30	
Ass	31	Retained earnings, endowment, accumulated				31	
Net Assets or Fund Balances	32	Total net assets or fund balances		574,031.	32	562,523.	
~	33	Total liabilities and net assets/fund balances			633,272.	33	588,730.

Form **990** (2022)

Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u>		
1	Total revenue (must equal Part VIII, column (A), line 12)	1		253,	315.
2	Total expenses (must equal Part IX, column (A), line 25)	2		264,	823.
3	Revenue less expenses. Subtract line 2 from line 1	3		-11,	508.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		574,	031.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10		562,	523.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				Ш
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	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?		2b		X
	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				
С	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?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule O.			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		

Form **990** (2022)

#### **SCHEDULE A**

(Form 990)

<u>Total</u>

Department of the Treasury Internal Revenue Service

# **Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ.

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

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

ARENA THEATER ASSOCIATION

Employer identification number

94-3026410

Pa	rt I	Reason for Public (	Charity Status. (	(All organizations must c	omplete th	nis part.) S	ee instructions.	
The	organ	ization is not a private found						
1		A church, convention of chi					YAYi).	
2	H	A school described in <b>sect</b> i	· ·				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
_	H			•		/b//4// A//;;	:\	
3	H	A hospital or a cooperative						the beenitel's name
4	ш	A medical research organiza	ation operated in cor	ijunction with a nospital	described	III Sectio	II 170(D)( I)(A)(III). EII(EI	the nospital s hame,
_		city, and state:						
5	Ш	An organization operated for		lege or university owned	or operat	ed by a go	vernmental unit describ	ed in
		section 170(b)(1)(A)(iv). (C	Complete Part II.)					
6	Щ	A federal, state, or local gov	ernment or governm	nental unit described in	section 17	70(b)(1)(A)	(v).	
7		An organization that norma	lly receives a substar	ntial part of its support fr	om a gove	ernmental ı	unit or from the general	public described in
		section 170(b)(1)(A)(vi). (C	omplete Part II.)					
8		A community trust describe	ed in section 170(b)(	1)(A)(vi). (Complete Part	t II.)			
9		An agricultural research org	anization described	in section 170(b)(1)(A)(i	ix) operate	ed in conju	nction with a land-grant	college
		or university or a non-land-g	rant college of agricu	ulture (see instructions).	Enter the i	name, city,	and state of the college	e or
		university:					_	
10	Х	An organization that norma	Ilv receives (1) more t	than 33 1/3% of its supp	ort from c	ontribution	s. membership fees. an	d gross receipts from
		activities related to its exem						
		income and unrelated busin		·	. ,		• •	· ·
		See section 509(a)(2). (Con		(1000 000tion of 1 tax) no	iii basiiioc	ooo aoqan	ed by the organization t	artor burio bo, 1076.
11	$\Box$	An organization organized a	•	volv to tost for public sat	ioty Soo	saction FC	)O(a)(A)	
	H	•	•		•			nurnacea of ano ar
12	ш	An organization organized a	=	•	•		•	
		more publicly supported or						Sheck the box on
		lines 12a through 12d that	* *					
а		<b>Type I.</b> A supporting orga	· · · · · · · · · · · · · · · · · · ·		•	_		
		the supported organization	· · · · · ·		majority o	of the direc	tors or trustees of the s	upporting
		organization. You must o	omplete Part IV, Se	ections A and B.				
b		■ Type II. A supporting org.	anization supervised	or controlled in connect	ion with it	s supporte	d organization(s), by hav	ving
		control or management o	f the supporting orga	anization vested in the sa	ame perso	ns that cor	ntrol or manage the sup	ported
		organization(s). You mus	t complete Part IV,	Sections A and C.				
С			<b>grated.</b> A supporting	g organization operated	in connect	tion with, a	and functionally integrate	ed with,
		its supported organization	n(s) (see instructions)	. You must complete F	Part IV, Se	ctions A,	D, and E.	
d		Type III non-functionally	integrated. A supp	orting organization oper	ated in co	nnection w	rith its supported organi	zation(s)
		that is not functionally int	egrated. The organiz	ation generally must sati	isfy a distr	ibution req	uirement and an attenti	veness
		requirement (see instructi	ons). You must con	nplete Part IV, Sections	A and D,	and Part	V.	
е		Check this box if the orga	·	-				
		functionally integrated, or					31 / 31 / 31	
f	Ente	er the number of supported o	* *	, 5	5 5			
		vide the following information		d organization(s)				
		i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your governi	nization listed	(v) Amount of monetary	(vi) Amount of other
		organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see instructions)	support (see instructions)
				above (see instructions))				

# 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.)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						
Sec	tion B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
	<b>Total support.</b> Add lines 7 through 10						
	Gross receipts from related activities,	· · · · · · · · · · · · · · · · · · ·				12	
13	First 5 years. If the Form 990 is for the	•		•	•		
800	organization, check this box and stor						
	etion C. Computation of Publi			(6)			
	Public support percentage for 2022 (I					14	<u>%</u>
	Public support percentage from 2021 33 1/3% support test - 2022. If the o					15	<u>%</u>
Ioa							
h	<b>stop here.</b> The organization qualifies <b>33 1/3% support test - 2021.</b> If the o		~			or more, check thi	
b	and <b>stop here.</b> The organization qual						
172	10% -facts-and-circumstances test	· · · · · · · · · · · · · · · · · · ·				and line 14 is 10% (	
114	and if the organization meets the fact						
	meets the facts-and-circumstances te			=	· ·	VI HOW THE OIGHILL	
h	10% -facts-and-circumstances test	-	-	*		 17a_and line 15 is :	10% or
J	more, and if the organization meets the	-				•	1070 01
	organization meets the facts-and-circu				-		
18	Private foundation. If the organization		-				
		ala not oncon a	~ C. C. C. III IO 10, 10	a, . o.o., . r a, o. 171	-, -, -, -, -, -, -, -, -, -, -, -, -, -	00000.0000010	

# Schedule A (Form 990) 2022 ARENA THEATER ASSOCIATION 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.)

Se	ction A. Public Support						
Cal	endar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	213,010.	76,835.	149,147.	261,637.	92,316.	792,945.
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	207,240.	188,292.	11,875.	20,134.	39,925.	467,466.
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5	420,250.	265,127.	161,022.	281,771.	132,241.	1,260,411.
7:	a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
ı	h Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
	c Add lines 7a and 7b						0.
	Public support. (Subtract line 7c from line 6.)						1,260,411.
Se	ction B. Total Support						
	endar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 6	420,250.	265,127.	161,022.	281,771.	132,241.	1,260,411.
10:	a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	338.	343.	345.	1,022.	2,518.	4,566.
	b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
	c Add lines 10a and 10b	338.	343.	345.	1,022.	2,518.	4,566.
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)	420,588.	265,470.	161,367.	282,793.	134,759.	1,264,977.
14	First 5 years. If the Form 990 is for the	ne organization's fir	st, second, third, f	ourth, or fifth tax y	ear as a section 50	01(c)(3) organizatio	n,
_	check this box and stop here						
	ction C. Computation of Publi						
	Public support percentage for 2022 (I		•	olumn (f))		15	99.64 %
_	Public support percentage from 2021					16	99.84 %
	ction D. Computation of Inves				1	[	26 24
	Investment income percentage for 20					17	.36 %
	Investment income percentage from 2			n line 14 and line		18   2 1/2% and line 17	.16 %
19	a 33 1/3% support tests - 2022. If the						s not
ı	more than 33 1/3%, check this box ar b 33 1/3% support tests - 2021. If the	organization did no	ot check a box on	line 14 or line 19a,	, and line 16 is mo	re than 33 1/3%, ar	·····
	line 18 is not more than 33 1/3%, che		-	=			
711	Drivate foundation If the organization	n aid not chack a h	10 v on line 1/1 10 o	ar tun chack thi	is nov and sas inct	TUCTIONS	

# Part IV | Supporting Organizations

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

### Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in 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).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
	163	NO
4		
1		
_		
2		
3a		
3b		
3с		
4a		
4b		
4-		
4c		
5a		
5b		
5c		
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8		
9a		
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9b		
0		
9с		
10a		
10b		

Page 5

Par	TIV Supporting Organizations (continued)		
		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and		
	11c below, the governing body of a supported organization?	+	
	A family member of a person described on line 11a above?	_	
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide		
0	detail in Part VI.		
Sec	tion B. Type I Supporting Organizations		т —
		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or		
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> 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 officers, directors, or trustees were allocated among the		
_	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2	Did the organization operate for the benefit of any supported organization other than the supported		
	organization(s) that operated, supervised, or controlled the supporting organization? 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.		
Sec	supervised, or controlled the supporting organization. 2 tion C. Type II Supporting Organizations		
		Yes	No
4	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors	162	NO
1	or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control		
	or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s)		
Sec	the supported organization(s). 1 tion D. All Type III Supporting Organizations		
		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the	103	110
•	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?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported		
_	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how		
	the organization maintained a close and continuous working relationship with the supported organization(s).		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a		
	significant voice in the organization's investment policies and in directing the use of the organization's		
	income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's		
	supported organizations played in this regard.		
Sec	tion E. Type III Functionally Integrated Supporting Organizations		
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
а	The organization satisfied the Activities Test. Complete line 2 below.		
b	The organization is the parent of each of its supported organizations. Complete line 3 below.		
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instruction	on <u>s).</u>	
2	Activities Test. Answer lines 2a and 2b below.	Yes	No
а	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? 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.	$\perp$	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,		
	one or more of the organization's supported organization(s) would have been engaged in? 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.	$\bot$	
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
а	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? If "Yes" or "No" provide details in Part VI.	_	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each		
	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.		

Pai	rt V Type III Non-Functionally Integrated 509(a)(3) Supporti	ng Organi	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualify	ing trust on N	lov. 20, 1970 ( explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mu		•	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
_5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
_6	Multiply line 5 by 0.035.	6		
_7_	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-function	ally integrated	d Type III supporting orga	nization (see
	instructions).			

Schedule A (Form 990) 2022

Par	t V Type III Non-Functionally Integrated 509(	a)(3) Supporting Orga	inizations (continue	ed)	<u> </u>
Secti	on D - Distributions		·	·	Current Year
1	Amounts paid to supported organizations to accomplish exer	mpt purposes		1	
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported			
	organizations, in excess of income from activity			2	
_3_	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	s	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
_9_	Distributable amount for 2022 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
		(i)	(ii)		(iii)
Secti	on E - Distribution Allocations (see instructions)	Excess Distributions	Underdistributions Pre-2022	•	Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2022				
a	From 2017				
b	From 2018				
c	From 2019				
d	From 2020				
<u>e</u>	From 2021				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
<u>h</u>	Applied to 2022 distributable amount				
<u>_i</u>	Carryover from 2017 not applied (see instructions)				
<u>_i</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2022 from Section D,				
	line 7: \$				
a	Applied to underdistributions of prior years				
b	Applied to 2022 distributable amount				
<u>c</u>	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j				
	and 4c.				
_8_	Breakdown of line 7:				
	Excess from 2018				
	Excess from 2019				
	Excess from 2020				
	Excess from 2021				
<u>e</u>	Excess from 2022				

Schedule A (Form 990) 2022

# Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

### **Schedule of Contributors**

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

OMB No. 1545-0047

2022

**Employer identification number** 

ARENA THEATER ASSOCIATION 94-3026410 Organization type (check one): Filers of: Section: X 501(c)( 3 ) (enter number) organization Form 990 or 990-EZ 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 X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. **Special Rules** For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990). LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990) (2022) Name of organization

Employer identification number

ARENA THEATER ASSOCIATION

94-3026410

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional	space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$18,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$5,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash Complete Part II for noncash contributions.)

Name of organization

Employer identification number

ARENA THEATER ASSOCIATION

94-3026410

Part II	<b>Noncash Property</b> (see instructions). Use duplicate copies of Part II	if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		    \$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		    \$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		  \$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		    \$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		l \$	

**Employer identification number** 

Name of organization

ARENA THEATER ASSOCIATION 94 - 3026410Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

# **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047 Inspection

Name of the organization

ARENA THEATER ASSOCIATION

**Employer identification number**  $94 \!-\! 3026410$ 

Pa	t I Organizations Maintaining Donor Advise	d Funds or Other Similar Funds	or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, lin	e 6.	·
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in v	writing that the assets held in donor advis	ed funds
_	are the organization's property, subject to the organization's	-	
6	Did the organization inform all grantees, donors, and donor a		
	for charitable purposes and not for the benefit of the donor of		
Pa			
1	Purpose(s) of conservation easements held by the organization		,
	Preservation of land for public use (for example, recreating		f a historically important land area
	Protection of natural habitat	· —	f a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation contribution in the form	of a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b			4.
С	Number of conservation easements on a certified historic stru	ucture included in (a)	2c
d	Number of conservation easements included in (c) acquired a		
	historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, rele		
	year		
4	Number of states where property subject to conservation eas	sement is located	
5	Does the organization have a written policy regarding the per	iodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it	holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations, and enforcing cons	servation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conserva	tion easements during the year
8	Does each conservation easement reported on line 2(d) above	e satisfy the requirements of section 170	(h)(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes No
9	In Part XIII, describe how the organization reports conservation	on easements in its revenue and expense	statement and
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's financial statem	ents that describes the
	organization's accounting for conservation easements.	A de Illiana de al Terra de la Co	U. a. C'arilla a Aranala
Ра	t III Organizations Maintaining Collections of		tner Similar Assets.
	Complete if the organization answered "Yes" on Form		
1a	If the organization elected, as permitted under FASB ASC 95		
	of art, historical treasures, or other similar assets held for pub	blic exhibition, education, or research in fu	urtherance of public
	service, provide in Part XIII the text of the footnote to its finar		
b	If the organization elected, as permitted under FASB ASC 95		
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furth	nerance of public service,
	provide the following amounts relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		
2	If the organization received or held works of art, historical treat	asures, or other similar assets for financia	ıl gain, provide
	the following amounts required to be reported under FASB A	3	
а	Revenue included on Form 990, Part VIII, line 1		\$
h	Assets included in Form 000 Part V		¢

Sche	ddic D (i diffi 330) 2022	ER ASSOCIATION						-3026410	Page 2
Pai	t III Organizations Maintaining C	ollections of Art,	Hist	torical Tre	easures, or	Other S	Similar As	sets (contin	nued)
3	Using the organization's acquisition, accession	on, and other records,	checl	k any of the	following that	make sign	ificant use c	f its	
	collection items (check all that apply):								
а	Public exhibition	d		Loan or exc	change progra	ım			
b	Scholarly research	е		Other					
С	Preservation for future generations								
4	Provide a description of the organization's co	llections and explain I	how th	hey further th	ne organizatio	n's exemp	t purpose in	Part XIII.	
5	During the year, did the organization solicit or			•	-	=			
	to be sold to raise funds rather than to be ma	intained as part of the	e orga	nization's co	ollection?			Yes	No
Pai	t IV Escrow and Custodial Arrang							t IV, line 9, or	
	reported an amount on Form 990, Par			Ū					
1a	Is the organization an agent, trustee, custodia	an or other intermedia	ry for	contribution	s or other ass	ets not inc	luded		
	on Form 990, Part X?							Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII a								
		·						Amoun	t
С	Beginning balance						1c		
d	Additions during the year						1d		
е	Distributions during the year						1e		
f	Ending balance						1f		
2a	Did the organization include an amount on Fo						?	Yes	No
	If "Yes," explain the arrangement in Part XIII.								
Pai									
		(a) Current year		Prior year	(c) Two year		<b>)</b> Three years	back (e) Four	r years back
1a	Beginning of year balance								
b	Contributions								
С	Net investment earnings, gains, and losses								
d	Grants or scholarships								
е	Other expenditures for facilities								
	and programs								
f	Administrative expenses								
g	End of year balance								
2	Provide the estimated percentage of the curr	ent vear end balance	(line 1	a. column (a	i)) held as:			· ·	
a	Board designated or quasi-endowment	•	%	3,	,,,				
b	Permanent endowment	%							
c		,°							
	The percentages on lines 2a, 2b, and 2c show								
За	Are there endowment funds not in the posses		on tha	at are held a	nd administer	ed for the			
	organization by:								Yes No
	(i) Unrelated organizations							3a(i)	
	(ii) Related organizations								
h	If "Yes" on line 3a(ii), are the related organizar	tions listed as require	d on S	Schedule R?				3b	
4	Describe in Part XIII the intended uses of the								<u> </u>
Pai	t VI Land, Buildings, and Equipm								
	Complete if the organization answered	d "Yes" on Form 990,	Part I	V, line 11a. S	See Form 990,	, Part X, lin	e 10.		
	Description of property	(a) Cost or oth	ner	(b) Cos	t or other	(c) Acc	umulated	(d) Boo	k value
	2000. Property	basis (investme			(other)		eciation	(4) 500	,
12	Land	,			45,000.	1			45,000.
	Buildings	I			544,332.		320,939		223,393.
	Leasehold improvements				,,•		,	-	
					211,820.		201,987		9,833.
u	Equipment			†	20 727		4 088		16 639

Schedule D (Form 990) 2022

294,865.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

	m 990) 2022 ARENA THEATER AS	SOCIATION		94-3026410	Page 3
Part VIII IIIV	vestments - Other Securities.				
Cor	mplete if the organization answered "Yes"	on Form 990, Part IV, line			
(a) Description (	of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or	end-of-year market	value
(1) Financial der	rivatives				
(2) Closely held	l equity interests				
(3) Other					
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)					
Part VIII Inv	ust equal Form 990, Part X, col. (B) line 12.) vestments - Program Related.				
	mplete if the organization answered "Yes"				
	a) Description of investment	(b) Book value	(c) Method of valuation: Cost or	ena-от-year market	value
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
Total. (Col. (b) mu	ust equal Form 990, Part X, col. (B) line 13.)				
Part IX Ot	her Assets.	on Form 900 Part IV line	11d Soo Form 990 Part V line 15		
Part IX Ot	ther Assets. mplete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	(h) Rook	value
Part IX Ot	ther Assets. mplete if the organization answered "Yes"	on Form 990, Part IV, line Description	11d. See Form 990, Part X, line 15.	<b>(b)</b> Book	value
Con (1)	ther Assets. mplete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	(b) Book	value
(1) (2) Cor	ther Assets. mplete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	<b>(b)</b> Book	value
(1) (2) (3)	ther Assets. mplete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	<b>(b)</b> Book	value
(1) (2) (3) (4)	ther Assets. mplete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	(b) Book	value
(1) (2) (3) (4) (5)	ther Assets. mplete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	(b) Book	value
(1) (2) (3) (4) (5) (6)	ther Assets. mplete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	(b) Book	value
(1) (2) (3) (4) (5) (6) (7)	ther Assets. mplete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	(b) Book	value
(1) (2) (3) (4) (5) (6) (7) (8)	ther Assets. mplete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	(b) Book	value
(1) (2) (3) (4) (5) (6) (7) (8) (9)	ther Assets. mplete if the organization answered "Yes" (a)	Description		(b) Book	value
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Total. (Column (a)	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) line	Description		(b) Book	value
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Total. (Column (in Part X Otto	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) line ther Liabilities.	Description			value
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Total. (Column (C	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) lines the Liabilities.  mplete if the organization answered "Yes"	Description			
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Total. (Column (C	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) line ther Liabilities.  mplete if the organization answered "Yes"  (a) Description of liability	Description			
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Total. (Column (in part X Otto Contact Column (in part X	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) lines the Liabilities.  mplete if the organization answered "Yes"	Description			
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Total. (Column (in part X Otto Cont.) (1) Federal in (2)	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) line ther Liabilities.  mplete if the organization answered "Yes"  (a) Description of liability	Description			
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Fotal. (Column (A) Part X Ot Coll. (1) Federal (2) (3)	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) line ther Liabilities.  mplete if the organization answered "Yes"  (a) Description of liability	Description			
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Fotal. (Column (in part X Ot Contact X Ot Cont	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) line ther Liabilities.  mplete if the organization answered "Yes"  (a) Description of liability	Description			
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Total. (Column (1) Part X Ot Con 1. (1) Federal (2) (3) (4) (5)	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) line ther Liabilities.  mplete if the organization answered "Yes"  (a) Description of liability	Description			
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Total. (Column (interpretain interpretain inte	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) line ther Liabilities.  mplete if the organization answered "Yes"  (a) Description of liability	Description			
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Fotal. (Column (interpretain interpretain inte	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) line ther Liabilities.  mplete if the organization answered "Yes"  (a) Description of liability	Description			
(1) (2) (3) (4) (5) (6) (7) (8) (9) Fotal. (Column () Part X Ot Col 1. (1) Federal (2) (3) (4) (5) (6) (7) (8)	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) line ther Liabilities.  mplete if the organization answered "Yes"  (a) Description of liability	Description			
(1) (2) (3) (4) (5) (6) (7) (8) (9)  Fotal. (Column (in the column	ther Assets.  mplete if the organization answered "Yes"  (a)  (b) must equal Form 990, Part X, col. (B) line ther Liabilities.  mplete if the organization answered "Yes"  (a) Description of liability	e 15.)  on Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line	(b) Book	

94-3026410

Pai	t XI Reconciliation of Revenue per Audited Financial	Statements With Revenue	per Return.	
	Complete if the organization answered "Yes" on Form 990, Part I	V, line 12a.		
1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities			
С	Recoveries of prior year grants			
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
С	Add lines 4a and 4b			
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line	. 12.)	5	
Pa	t XII Reconciliation of Expenses per Audited Financial		es per Return.	
	Complete if the organization answered "Yes" on Form 990, Part I			
1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 1		
а	Donated services and use of facilities			
b	Prior year adjustments			
С	Other losses			
d	Other (Describe in Part XIII.)	•		
е	Add lines 2a through 2d			
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1.1		
a	Investment expenses not included on Form 990, Part VIII, line 7b			
b	Other (Describe in Part XIII.)		40	
C	Add lines 4a and 4b			
5 Pa	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, Ii.  † XIII   Supplemental Information.	ne 18.)	5	
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a	and 4: Part IV lines 1h and 2h: Pa	t V line 4: Part X line 2: Part XI	
	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provid	,	t v, mo 4, 1 art X, mo 2, 1 art XI,	
		and any additional information.		

#### **SCHEDULE L**

Department of the Treasury Internal Revenue Service

(Form 990)

### **Transactions With Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022
Open To Public

Inspection

Name of the organization Employer identification number ARENA THEATER ASSOCIATION 94-3026410 Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b. (b) Relationship between disqualified (d) Corrected? (a) Name of disqualified person (c) Description of transaction person and organization Yes No 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization Loans to and/or From Interested Persons. Part II Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22. (h) Approved (a) Name of (d) Loan to or (i) Written (b) Relationship (c) Purpose (e) Original (g) In (f) Balance due by board or from the interested person with organization of loan principal amount default? agreement? committee? organization? То From Yes No Yes No Yes No SEE PT V MITCH MCFARLAND SEE PT V Х 75,000. 0. Х Х Х Total \$ **Grants or Assistance Benefiting Interested Persons.** Part III Complete if the organization answered "Yes" on Form 990, Part IV, line 27. (e) Purpose of (a) Name of interested person (c) Amount of (d) Type of (b) Relationship between assistance assistance assistance interested person and the organization

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

Schedule L (Form 990) 2022

Schedule L	_ (Form 990) 2022 ARENA THE	EATER ASSOCIATION		94-302641	L 0	Page 2
Part IV	Business Transactions Involvi	ing Interested Persons.				
	Complete if the organization answered	_	8b. or 28c.			
	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sha organia	aring of zation's nues?
-					Yes	No
Dort V	Complemental Information					
Part V	Supplemental Information.	anaca ta guartiana an Cahadula I (aga	inate (ationa)			
	Provide additional information for response	onses to questions on Schedule L (see	instructions).			
-						

# **SCHEDULE 0** (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

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

Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

ARENA THEATER ASSOCIATION

**Employer identification number** 94 - 3026410

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
DIVERSE ENTERTAINMENT, EDUCATION AND PERFORMING ARTS. THE THEATER IS
LOCATED IN A REMOTE SECTION OF MENDOCINO COUNTY WITH ROUGHLY A
POPULATION OF ABOUT 5,000 ALONG A 40 MILE COAST. THE THEATER EMPLOYS
10 LOCAL PEOPLE, HAS DOZENS OF DEDICATED VOLUNTEERS AND A HARD-WORKING
COMMITTED BOARD. ARENA THEATER IS A MEMBER ORGANIZATION WITHIN THE
SMALLEST CITY IN CALIFORNIA AND CONTINUES TO BE SUPPORTED BY OUR
COMMUNITY DESPITE THE COVID PANDEMIC AND THE CHALLENGES MOVIE THEATERS
ARE FACING ACROSS THE COUNTRY.
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
THEATER MEMBERS. IN ADDITION TO OUR FIRST-RUN MOVIES, WE OFFER A MUSIC
ON FILM NITE SERIES SEVERAL TIMES PER YEAR AND OTHER SPECIAL EVENTS
SUCH AS SURF AND HOLIDAY FILMS.
FORM 990, PART VI, SECTION A, LINE 6:
LINE 6 EXPLANATION - MEMBERS ARE ADMITTED UPON THE PAYMENT OF THE
PRESCRIBED ANNUAL DUES AS ESTABLISHED AND ADJUSTED BY THE BOARD OF
DIRECTORS. THERE IS ONLY ONE CLASS WITH VARIOUS CATEGORIES OF MEMBERSHIP
FOR FUNDRAISING PURPOSES.
FORM 990, PART VI, SECTION A, LINE 7A:
LINE 7A EXPLANATION - EACH MEMBER HAS ONE VOTE AT THE ANNUAL MEMBER MEETING
IN APRIL OF EACH YEAR TO ELECT THE BOARD OF DIRECTORS AND ON ANY QUESTION
SUBMITTED FOR A VOTE.

Schedule O (Form 990) 2022 Page **2** 

Name of the organization  ARENA THEATER ASSOCIATION	Employer identification number 94-3026410			
FORM 990, PART VI, SECTION A, LINE 7B:				
LINE 7B EXPLANATION - AT THE ANNUAL MEMBERSHIP MEETING DIRECTORS ARE				
ELECTED BY A MAJORITY VOTE OF THE MEMBERSHIP AS NOMINATED BY THE MEMBERSHIP				
COMMITTEE.				
FORM 990, PART VI, SECTION B, LINE 11B:				
LINE 11B EXPLANATION - THE HEAD BOOKKEEPER AND THE TREASURER REVIEW THE				
FORM 990 BEFORE IT IS SIGNED AND FILED. THE TREASURER REPORTS TO THE BOARD				
THAT THE ANNUAL RETURN WAS REVIEWED AND FILED.				
FORM 990, PART VI, SECTION B, LINE 12C:				
ANNUAL UPDATES OF DISCLOSURE FORM.				
FORM 990, PART VI, SECTION C, LINE 18:				
A PUBLIC DISCLOSURE COPY OF THE TAX RETURN IN WHICH DONORS ARE ANONYMOUS IS				
POSTED ON THE WEBSITE FOR THREE YEARS. ALL OTHER ORGANIZATIONAL DOCUMENTS				
ARE AVAILABLE UPON REQUEST.				
FORM 990, PART VI, SECTION C, LINE 19:				
AVAILABLE UPON REQUEST. THE FINANCE COMMITTEE MEETS WITH THE BOARD MONTHLY				
TO REVIEW FINANCIAL POSITION. THE THEATER PROVIDES MEMBERS WITH A PROGRAM				
AND FINANCIAL STATUS AT THE ANNUAL MEMBER MEETING.				

#### 2022 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

	JU TAGE 10						,,,								
Asset No.	Description	Date Acquired	Method	Life	C o n v	unadjus Cost Or B	ed Busasis % Exc	,	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
8	BUILDING IMPROVEMENTS	04/30/97	SL	39.00	MM1	125,00	0.				125,000.	80,125.		3,205.	83,330.
9	BUILDING IMPROVEMENTS	10/30/97	SL	39.00	MM1	159,90	1.				159,901.	100,621.		4,100.	104,721.
10	BUILDING IMPROVEMENTS	04/30/98	SL	39.00	MM1	154,00	1.				154,061.	98,750.		3,950.	102,700.
11	BUILDING IMPROVEMENTS	12/15/98	SL	39.00	MM1	5 2,42	0.				2,420.	1,449.		62.	1,511.
14	ROOF	11/23/00	SL	39.00	MM1	2,2	0.				2,220.	1,221.		57.	1,278.
	* 990 PAGE 10 TOTAL BUILDINGS					443,60	2.				443,602.	282,166.		11,374.	293,540.
	MACHINERY & EQUIPMENT														
1	LIGHT BOARD	05/15/89	SL	7.00	1	5 5,50	0.				5,500.	5,500.		0.	5,500.
2	BACKSTAGE DRAPES	05/15/90	SL	7.00	1	1,10	0.				1,100.	1,100.		0.	1,100.
3	LIGHT FIXTURES AND CABLES	06/15/91	SL	7.00	1	3,34	1.				3,341.	3,341.		0.	3,341.
4	SOUND BOARD	03/15/93	SL	7.00	1	2,70	0.				2,700.	2,700.		0.	2,700.
5	MONITORS	03/15/93	SL	7.00	1	5 76	8.				768.	768.		0.	768.
6	SNAKE	03/15/93	SL	7.00	1	5 30	1.				301.	301.		0.	301.
7	STAGE EQUIPMENT	09/30/97	SL	7.00	1	5 9:	2.				932.	932.		0.	932.
13	OFFICE EQUIPMENT	05/15/90	SL	7.00	1	5 1!	9.				159.	159.		0.	159.
15	MICROPHONES	05/14/01	SL	7.00	1	61	5.				615.	615.		0.	615.
16	PIANO DOLLY	02/08/04	SL	7.00	1	5 60	0.				600.	600.		0.	600.

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
18	REMOVABLE CHAIRS	01/10/06	SL	7.00	1	3,370.				3,370.	3,370.		0.	3,370.
19	SOUND SYSTEM EQUIP.	03/07/06	SL	7.00	1	6,033.				6,033.	6,033.		0.	6,033.
20	CINEMA EQUIPMENT	10/31/06	SL	10.00	1	68,819.				68,819.	68,819.		0.	68,819.
21	SOUND EQUIPMENT	10/31/06	SL	8.00	1	12,563.				12,563.	12,563.		0.	12,563.
22	LIGHTS	10/31/06	SL	8.00	1	2,135.				2,135.	2,135.		0.	2,135.
23	FURNITURE	03/01/08	SL	8.00	1	570.				570.	570.		0.	570.
24	SKYPE EQUIPMENT	01/20/11	SL	5.00	1	1,110.				1,110.	1,110.		0.	1,110.
25	MUSICIANS FRIEND	03/05/12	SL	5.00	1	269.				269.	269.		0.	269.
26	LIGHTING EQUIPMENT	03/29/12	SL	8.00	1	3,356.				3,356.	3,356.		0.	3,356.
27	LIGHTING EQUIPMENT	06/24/12	SL	8.00	1	1,232.				1,232.	1,232.		0.	1,232.
28	DTS DRIVES	07/02/12	SL	8.00	1	2,398.				2,398.	2,398.		0.	2,398.
29	ICE MACHINE	08/20/12	SL	7.00	1	2,053.				2,053.	2,053.		0.	2,053.
30	BARCO DIGITAL PROJECTOR	04/01/13	SL	8.00	1	65,986.				65,986.	65,986.		0.	65,986.
31	SOUND BOARD WITH CABLES	12/17/15	SL	5.00	1	2,596.				2,596.	2,596.		0.	2,596.
32	HP DESKTOP	03/29/16	SL	5.00	1	2,028.				2,028.	2,028.		0.	2,028.
33	DIGITAL CAMERA	10/31/16	SL	5.00	1	762.				762.	762.		0.	762.
34	TRANSMITTER  RECEIVERS	03/24/17	SL	5.00	1	1,665.				1,665.	1,665.		0.	1,665.
35	LIGHT AND SOUND SYSTEMS	03/22/17	SL	7.00	1	5,273.				5,273.	3,828.		753.	4,581.

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	JU TAGE IU							220							
Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
38	PROJECTOR PARTS	02/06/20	SL	8.00	1	16	696.				696.	196.		87.	283.
39	EQUIPMENT ADDITIONS * 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT	10/15/20	SL	8.00	:	16	12,890. 211,820.				12,890. 211,820.			1,611. 2,451.	
	OTHER						211,020.				211,020.	193,330.		2,431.	201,307.
12	ARENA THEATER - LAND	08/16/99	L				45,000.				45,000.			0.	
17	IMPROVE SIDEWALK, STAIRS	10/01/04	SL	39.00	MM	16	9,865.				9,865.	4,449.		253.	4,702.
36	SOLAR POWER SYSTEM	05/27/16	SL	39.00	MM:	16	46,500.				46,500.	7,053.		1,192.	8,245.
37	ROOF	08/11/16	SL	39.00	MM	16	44,365.				44,365.	6,543.		1,138.	7,681.
40	2021 ADDITIONS	05/21/21	SL	5.00	:	16	6,404.				6,404.	1,174.		1,281.	2,455.
41	CARPET	10/10/22	SL	5.00	1	16	13,746.				13,746.			1,604.	1,604.
42	ICE MACHINE	01/24/23	SL	5.00	:	16	577.				577.			29.	29.
	* 990 PAGE 10 TOTAL OTHER						166,457.				166,457.	19,219.		5,497.	24,716.
	* GRAND TOTAL 990 PAGE 10 DEPR						821,879.				821,879.	500,921.		19,322.	520,243.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						807,556.			0.	807,556.	500,921.			518,610.
	ACQUISITIONS						14,323.			0.	14,323.	0.			1,633.
	DISPOSITIONS/RETIRED						0.			0.	0.	0.			0.
	ENDING BALANCE						821,879.			0.	821,879.	500,921.			520,243.

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	ENDING ACCUM DEPR											520,243.			
	ENDING BOOK VALUE											301,636.			