

FOR TAX YEAR 2024
ARENA THEATER ASSOCIATION

JJACPA, Inc
1102 South Main St Suite 1
Fort Bragg, CA 95437
(707)964-6325

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2024

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.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section containing organization details: A For the 2024 calendar year, or tax year beginning 05-01, 2024, and ending 04-30, 2025; B Check if applicable: C Name of organization Arena Theater Association; D Employer identification number 94-3026410; E Telephone number (707)882-3272; G Gross receipts \$ 315,204; I Tax-exempt status: X 501(c)(3); J Website: N/A; K Form of organization: X Corporation; L Year of formation: 1987; M State of legal domicile: CA

Part I Summary

Table with 3 main sections: Activities & Governance (lines 1-7), Revenue (lines 8-12), and Expenses (lines 13-19). Includes a table for Net Assets or Fund Balances (lines 20-22) comparing Prior Year and Current Year data.

Part II Signature Block

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

Signature area for Mark Vanderwoude, Treasurer, including signature and date fields.

Preparer information section for Joseph Arch, JJACPA, Inc, including name, address, date, and PTIN.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

The mission of the Arena Theater is to preserve the historic Arena Theater as a community resource for diverse entertainment, education and performing arts. See Schedule O for continuation of mission.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

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

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

4a (Code:) (Expenses \$ 227,466 including grants of \$) (Revenue \$ 146,220)

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 offer a discount for all theater members. In addition to our first-run movies, we offer a Cult Classic movie series, and a Western Movie Nite series several times per year. Film Club: Arena Theater offers a film club program as an October-April series of 2 films per month, half price for film club members. We have 70 film club members supporting this successful program, and guests are also welcome.

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

Telecasts: Arena Theater's Metropolitan Opera Live in HD series is as successful as ever, with loyal season subscribers. We also screen National Theater of London Live telecasts and an Exhibition on Screen Series. Short Film Festival Arena Theater runs a successful 3-day festival of short films, with filmmaker Q&As, receptions, and special performances.

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

Live programming: Arena Theater produces and presents diverse live entertainment events each month, including music of various genres, theatrical productions, and community events.

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 227,466

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)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
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		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
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.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	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 Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	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		X
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 foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
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		X
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		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various IRS requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding rules.

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

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
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.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official		X
15b	Other officers or key employees of the organization		X
15c	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed California
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records.
Shauna Boyd and Donna Montag (707)882-3272, 214 Main Street, Point Arena, CA 95468

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

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

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

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

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

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Blake More Director	2.00	X					0	0	0	
(2) Steve McLaughlin Director	2.00	X					0	0	0	
(3) Jennifer Dumpert Director	2.00	X					0	0	0	
(4) Tim McMurty Director	2.00	X					0	0	0	
(5) Tracy DuPont Director	2.00	X					0	0	0	
(6) Michael Beattie Vice President	2.00	X		X			0	0	0	
(7) Mark Vanderwoude Treasurer	2.00	X		X			0	0	0	
(8) Lisa Joakimides President	2.00	X		X			0	0	0	
(9) Paul Anderson Secretary	2.00	X		X			0	0	0	
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							0	0	0	

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns					
	1b	Membership dues	38,694				
	1c	Fundraising events	7,166				
	1d	Related organizations					
	1e	Government grants (contributions) ..					
	1f	All other contributions, gifts, grants, and similar amounts not included above	50,126				
	1g	Noncash contributions included in lines 1a-1f	\$				
	h	Total. Add lines 1a-1f	95,986				
Program Service Revenue			Business Code				
	2a	Fees for Shows	711110	146,220	146,220		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
g	Total. Add lines 2a-2f	146,220					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		12,565		12,565	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real (ii) Personal				
			6a	1,250			
			6b				
	6c	Rental income or (loss)	1,250				
	d	Net rental income or (loss)	1,250	1,250			
	7a	Gross amount from sales of assets other than inventory ..	(i) Securities (ii) Other				
			7a				
			7b				
	7c	Gain or (loss)					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ 7,166 of contributions reported on line 1c). See Part IV, line 18					
	8b	Less: direct expenses					
c	Net income or (loss) from fundraising events						
9a	Gross income from gaming activities. See Part IV, line 19						
9b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	45,879					
10b	Less: cost of goods sold	20,400					
c	Net income or (loss) from sales of inventory	25,479	25,479				
Miscellaneous Revenue			Business Code				
	11a	Cinema Ads & Eat & Stay	541800	13,304	13,304		
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d	13,304					
12	Total revenue. See instructions	294,804	186,253	0	12,565		

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
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	102,232	76,765	25,467	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) ..				
9 Other employee benefits				
10 Payroll taxes	8,539	6,479	2,060	
11 Fees for services (nonemployees):				
a Management				
b Legal.....				
c Accounting				
d Lobbying.....				
e 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 Schedule O.) ..				
12 Advertising and promotion	12,627	10,686	1,941	
13 Office expenses	621		621	
14 Information technology				
15 Royalties.....				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest.....				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	20,443	20,443		
23 Insurance	7,020		7,020	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Professional Fees	63,202	47,675	15,527	
b Movie Rental Fees	43,434	43,434		
c Utilities	8,484	8,484		
d Fundraising & Membership	6,699			6,699
e All other expenses	24,423	13,500	10,923	
25 Total functional expenses. Add lines 1 through 24e ..	297,724	227,466	63,559	6,699
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X

Balance Sheet

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

		(A)		(B)	
		Beginning of year		End of year	
Assets	1	Cash - non-interest-bearing	41,073	1	35,262
	2	Savings and temporary cash investments	276,495	2	281,335
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	1,493	4	2,951
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	6,433	8	6,903
	9	Prepaid expenses and deferred charges	5,117	9	6,831
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	836,010		
	b	Less: accumulated depreciation	560,636		
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	610,035	16	608,656	
Liabilities	17	Accounts payable and accrued expenses	7,001	17	5,765
	18	Grants payable		18	
	19	Deferred revenue	15,618	19	16,722
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	22,619	26	22,487
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	580,127	27	579,040
	28	Net assets with donor restrictions	7,289	28	7,129
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	587,416	32	586,169
33	Total liabilities and net assets/fund balances	610,035	33	608,656	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	294,804
2	Total expenses (must equal Part IX, column (A), line 25)	2	297,724
3	Revenue less expenses. Subtract line 2 from line 1	3	(2,920)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	587,416
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	1,673
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	586,169

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

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.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization Arena Theater Association	Employer identification number 94-3026410
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 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.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Value, Percentage. Rows include: 14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2023 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2024; b 33 1/3% support test - 2023; 17a 10%-facts-and-circumstances test - 2024; b 10%-facts-and-circumstances test - 2023; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
 If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	149,147	261,637	94,374	103,814	95,986	704,958
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	11,875	67,801	122,037	149,871	146,220	497,804
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	161,022	329,438	216,411	253,685	242,206	1,202,762
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						1,202,762

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	161,022	329,438	216,411	253,685	242,206	1,202,762
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .	345	1,022	2,518	10,150	12,565	26,600
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	345	1,022	2,518	10,150	12,565	26,600
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				4,617	40,033	44,650
13 Total support. (Add lines 9, 10c, 11, and 12.)	161,367	330,460	218,929	268,452	294,804	1,274,012
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	94.41 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	98.47 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) . . .	17	2 %
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	1 %

- 19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ..

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

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? 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 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.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a 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?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c	

Section B. Type I Supporting Organizations

	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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove 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.	1	
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.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section 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 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?	1	
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 Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
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 Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a 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.	2a		
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.	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a 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.	3a		
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.	3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Schedule of Contributors

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

Name of the organization Arena Theater Association	Employer identification number 94-3026410
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Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization Arena Theater Association	Employer identification number 94-3026410
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Pearl Watts <hr/> 426 Lilly Road NE 209 <hr/> Olympia, WA 98501 <hr/>	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Stephenson Pope Babcock Foundation <hr/> 17 Graylyn Place Court <hr/> Winston Salem, NC 27106 <hr/>	\$ 8,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Arena Theater Association	Employer identification number 94-3026410
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization Arena Theater Association	Employer identification number 94-3026410
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) \$ _____

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

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.

Department of the Treasury Internal Revenue Service

Attach to Form 990.

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

Open to Public Inspection

Name of the organization: Arena Theater Association; Employer identification number: 94-3026410

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, and yes/no questions about donor advisement.

Part II Conservation Easements

Form for Part II Conservation Easements, including checkboxes for preservation types and a table for held at the end of the tax year.

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including revenue and asset reporting questions.

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

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

Part IV Escrow and Custodial Arrangements

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

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		45,000		45,000
b Buildings		560,863	330,491	230,372
c Leasehold improvements				
d Equipment		230,147	230,145	2
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				275,374

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

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

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

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

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

Arena Theater Association

Employer identification number

94-3026410

01. Members or stockholder classes and rights (Part VI, line 6)

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.

02. Member election for additional members (Part VI, line 7a)

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.

03. Governing body decisions (Part VI, line 7b)

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.

04. Form 990 governing body review (Part VI, line 11)

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.

05. Conflict of interest policy compliance (Part VI, line 12c)

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

ANNUAL UPDATES OF DISCLOSURE FORM.

06. Form 990 availability to public (Part VI, line 18)

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.

07. Governing documents, etc, available to public (Part VI, line 19)

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.

08. Part III, response or note to any other line in Part III

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.

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return (Arena Theater Association), Business or activity to which this form relates (FORM 990 - 1), and Identifying number (94-3026410).

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows for calculations (1-5) and a detailed table (6-13) for listed property with columns for description, cost, and elected cost.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows (14-16) for special depreciation allowance and other depreciation, with a total of 19,319.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows (17-18) for MACRS deductions and election to group assets.

Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) for asset classification, month/year, basis, recovery period, convention, method, and depreciation deduction. Includes rows for 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year, and residential/nonresidential real property.

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

Table with 7 columns (a-g) for alternative depreciation system assets, including class life, recovery period, convention, and method.

Part IV Summary (See instructions.)

Table with 3 rows (21-23) for summary of listed property, total depreciation, and section 263A costs.

Federal Supporting Statements

2024 PG01

Name(s) as shown on return

Tax ID Number

Arena Theater Association

94-3026410

Form 4562 - Line 19b

Statement #567

Basis	RP	CV	Method	Deduction
5,253	5	HY	SL	525
364	5	HY	SL	<u>36</u>
Total				<u><u>561</u></u>

Form 4562 - Line 19c

PG01
Statement #568

Basis	RP	CV	Method	Deduction
3,749	7	HY	SL	268
1,057	7	HY	SL	<u>76</u>
Total				<u><u>344</u></u>

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

Arena Theater Association

94-3026410

All other expenses - Program

Description	Amount
Accommodations	\$ 259
Bank fees	2,887
Postage & delivery	1,880
Printing & reproduction	971
Scholarship expense	500
Subscription, dues & publications	1,281
Gas & travel	203
Licenses & permits	1,320
Supplies	4,199
Total:	\$ <u>13,500</u>

All other expenses - Management

Description	Amount
Postage & Delivery	\$ 325
Property tax	4,656
Repairs & maintenace	815
Subscriptions, publications & dues	3,158
Supplies	357
Workers' compensation insurance	1,612
Total:	\$ <u>10,923</u>

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services
(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

Arena Theater Association

94-3026410

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	Building Improvements	04-30-1997	125,000		100.00			125,000	39	SL MM	2.564	86,535	3,205	89,740	
2	Building Improvements	10-30-1997	159,901		100.00			159,901	39	SL MM	2.564	108,821	4,100	112,921	
3	Building Improvements	04-30-1998	154,061		100.00			154,061	39	SL MM	2.564	106,650	3,950	110,600	
4	Building Improvements	12-15-1998	2,420		100.00			2,420	39	SL MM	2.564	1,573	62	1,635	
5	Roof	11-23-2000	2,220		100.00			2,220	39	SL MM	2.564	1,335	57	1,392	
6	Light Board	05-15-1989	5,500		100.00			5,500	7		0	5,500		5,500	
7	Backstage Drapes	05-15-1990	1,100		100.00			1,100	7		0	1,100		1,100	
8	Light Fixtures and Ca	06-15-1991	341		100.00			341	7		0	341		341	
9	Sound Board	03-15-1993	2,700		100.00			2,700	7		0	2,700		2,700	
10	Monitors	03-15-1993	768		100.00			768	7		0	768		768	
11	Snake	03-15-1993	183		100.00			183	7		0	183		183	
12	Stage Equipment	09-30-1997	932		100.00			932	7		0	932		932	
13	Office Equipment	05-15-1990	159		100.00			159	7		0	159		159	
14	Microphones	05-14-2001	615		100.00			615	7		0	615		615	
15	Piano Dolly	02-08-2004	600		100.00			600	7		0	600		600	
16	Removable Chairs	01-10-2006	3,370		100.00			3,370	7		0	3,370		3,370	
17	Sound System Equipmen	03-07-2006	6,033		100.00			6,033	7		0	6,033		6,033	
18	Cinema Equipment	10-31-2006	68,819		100.00			68,819	10		0	68,819		68,819	
19	Sound Equipment	10-31-2006	12,563		100.00			12,563	8		0	12,563		12,563	
20	Lights	10-31-2006	2,135		100.00			2,135	8		0	2,135		2,135	
21	Furniture	03-01-2008	570		100.00			570	8		0	570		570	
22	Skype Equipment	01-20-2011	1,110		100.00			1,110	5		0	1,110		1,110	
23	Musicians Friend	03-05-2012	269		100.00			269	5		0	269		269	
24	Lighting Equipment	03-29-2012	3,356		100.00			3,356	8		0	3,356		3,356	
25	Lighting Equipment	06-24-2012	1,232		100.00			1,232	8		0	1,232		1,232	
26	DTS Drives	07-02-2012	2,398		100.00			2,398	8		0	2,398		2,398	
27	Barco Difital Project	04-01-2013	65,986		100.00			65,986	8		0	65,986		65,986	
28	Sound Board w/ Cables	12-17-2015	2,596		100.00			2,596	5		0	2,596		2,596	
29	HP Desktop	03-29-2016	2,028		100.00			2,028	5		0	2,028		2,028	
30	Digital Camera	10-31-2016	762		100.00			762	5		0	762		762	

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services
(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

Arena Theater Association

94-3026410

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
31	Transmitter &6 Reciev	03-24-2017	1,665		100.00			1,665	5		0	1,665		1,665	
32	Light and Sound Syste	03-22-2017	5,273		100.00			5,273	7		0	5,273		5,273	
33	Projector Parts	02-06-2020	696		100.00			696	8	SL MQ	12.5	370	87	457	
34	Equipment Addons	10-15-2020	12,890		100.00			12,890	8	SL HY	12.5	5,773	1,611	7,384	
35	Arena Theater - Land	08-16-1999	45,000	45,000	100.00			0	0		0				
36	Improve Sidewalk, Sta	10-01-2004	9,865		100.00			9,865	39	SL MM	2.564	4,955	253	5,208	
37	Solar Power System	05-27-2016	46,500		100.00			46,500	39	SL MM	2.564	9,437	1,192	10,629	
38	Roof	08-11-2016	44,365		100.00			44,365	39	SL MM	2.564	8,819	1,138	9,957	
39	2021 Additions	05-21-2021	6,404		100.00			6,404	5	SL HY	20	3,736	1,281	5,017	
40	Carpet	10-10-2022	13,746		100.00			13,746	10	SL HY	10	2,979	1,375	4,354	
41	Ice Machine	04-04-2024	857		100.00			857	3	SL MQ	33.333	36	286	322	
42	2 Stage Piano	04-15-2024	1,275		100.00			1,275	5	SL MQ	20	32	255	287	
43	5 Piece Sound Equipme	04-15-2024	1,061		100.00			1,061	5	SL MQ	20	27	212	239	
44	Rev 58 Custom Dix	04-15-2024	1,275		100.00			1,275	5	SL MQ	20	32	255	287	
45	Leasehold improvement	08-30-2024	2,786		100.00			2,786	39	SL MM	1.816		51	51	
46	Equipment - glass doo	06-04-2024	2,581		100.00			2,581	10	SL HY	5		129	129	
47	Equipment - Canon pri	06-07-2024	5,253		100.00			5,253	5	SL HY	10		525	525	
48	Equipment - TV for me	06-07-2024	364		100.00			364	5	SL HY	10		36	36	
49	Equipment - laptop fo	08-09-2025	389		100.00			389	5	SL	0		39	39	
50	Equipment - Popcorn m	01-13-2025	3,749		100.00			3,749	7	SL HY	7.143		268	268	
51	Equipment - Amplifier	03-12-2025	1,057		100.00			1,057	7	SL HY	7.143		76	76	
Totals			836,778					791,778				534,173	20,443	554,616	

Land Amount
Net Depreciable Cost

836,778

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

20,443

ST ADJ:

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 05-01-2024, and ending (mm/dd/yyyy) 04-30-2025

Corporation/Organization name
ARENA THEATER ASSOCIATION California corporation number
1529027

Additional information. See instructions. FEIN
94-3026410

Street address (suite or room) PMB no.
PO BOX 611

City State ZIP code
POINT ARENA CA 95468

Foreign country name Foreign province/state/county Foreign postal code

A First return Yes No
B Amended return Yes No
C IRC Section 4947(a)(1) trust Yes No
D Final information return?
• Dissolved Surrendered (Withdrawn) Merged/Reorganized
Enter date: (mm/dd/yyyy) • _____
E Check accounting method: (1) Cash (2) Accrual (3) Other
F Federal return filed? (1) • 990T (2) • 990PF (3) • Sch H (990)
(4) Other 990 series
G Is this a group filing? See instructions Yes No
H Is this organization in a group exemption Yes No
If "Yes," what is the parent's name? _____
I Did the organization have any changes to its guidelines not reported to the FTB? See instructions Yes No
J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions Yes No
K Is the organization exempt under R&TC Section 23701g? Yes No
If "Yes," enter the gross receipts from nonmember sources: \$ _____
L Is the organization a limited liability company? Yes No
M Did the organization file Form 100 or Form 109 to report taxable income? Yes No
N Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No
O Is federal Form 1023/1024 pending? Yes No
Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	• 1	219,218	00
	2	Gross dues and assessments from members and affiliates	• 2		00
	3	Gross contributions, gifts, grants, and similar amounts received	• 3	95,986	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	• 4	315,204	00
	5	Cost of goods sold	• 5	20,400	00
	6	Cost or other basis, and sales expenses of assets sold	• 6		00
	7	Total costs. Add line 5 and line 6	7	20,400	00
	8	Total gross income. Subtract line 7 from line 4	• 8	294,804	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	• 9	297,724	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	• 10	(2,920)	00
Payments	11	Total payments	• 11		00
	12	Use tax. See General Information K	• 12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	• 13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	• 14		00
	15	Penalties and interest. See General Information J	• 15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	• 16		00

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer **MARK VANDERWOUDE** Title **TREASURER** Date **08/19/2025** Telephone **707-882-3272**

Paid Preparer's Use Only Preparer's signature **[Signature]** Date **02/22/2026** Check if self-employed
Firm's name (or yours, if self-employed) and address **JJACPA, INC**
1102 SOUTH MAIN ST SUITE 1
FORT BRAGG, CA 95437 Telephone **707-964-6325**
PTIN **P01213090**
Firm's FEIN **26-4137155**

May the FTB discuss this return with the preparer shown above? See instructions. Yes No

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

94-3026410

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	• 1	205,403	00	
	2	Interest	• 2	12,565	00	
	3	Dividends	• 3		00	
	4	Gross rents	• 4	1,250	00	
	5	Gross royalties	• 5		00	
	6	Gross amount received from sale of assets (See instructions)	• 6		00	
	7	Other income. Attach schedule	• 7		00	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	• 8	219,218	00	
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	• 9		00	
	10	Disbursements to or for members	• 10		00	
	11	Compensation of officers, directors, and trustees. Attach schedule	• 11		00	
	Expenses and Disbursements	12	Other salaries and wages	• 12	102,232	00
		13	Interest	• 13		00
		14	Taxes	• 14	13,195	00
		15	Rents	• 15		00
		16	Depreciation and depletion (See instructions)	• 16	20,443	00
		17	Other expenses and disbursements. Attach schedule	• 17	161,854	00
		18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	• 18	297,724	00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		317,568		• 316,957
2	Net accounts receivable		1,493		• 2,951
3	Net notes receivable				•
4	Inventories		6,433		• 6,903
5	Federal and state government obligations				•
6	Investments in other bonds				•
7	Investments in stock				•
8	Mortgage loans				•
9	Other investments. Attach schedule				•
10	a Depreciable assets	778,717		836,008	
	b Less accumulated depreciation	544,293	234,424	560,984	275,024
11	Land		45,000		•
12	Other assets. Attach schedule		5,117		• 6,831
13	Total assets		610,035		608,666
Liabilities and net worth					
14	Accounts payable		7,001		• 5,765
15	Contributions, gifts, or grants payable				•
16	Bonds and notes payable				•
17	Mortgages payable				•
18	Other liabilities. Attach schedule		15,618		16,782
19	Capital stock or principal fund				•
20	Paid-in or capital surplus. Attach reconciliation				•
21	Retained earnings or income fund		587,416		• 586,119
22	Total liabilities and net worth		610,035		608,666

Schedule M-1 Reconciliation of income per books with income per return
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	•	7	Income recorded on books this year not included in this return. Attach schedule	•
2	Federal income tax	•	8	Deductions in this return not charged against book income this year. Attach schedule	•
3	Excess of capital losses over capital gains	•	9	Total. Add line 7 and line 8	
4	Income not recorded on books this year. Attach schedule	•	10	Net income per return. Subtract line 9 from line 6	
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•			
6	Total. Add line 1 through line 5				

Corporation Depreciation and Amortization

2024

3885

Attach to Form 100 or Form 100W. PROGRAM SERVICES - 1

Table with Corporation name (Arena Theater Association) and California corporation number (1529027).

Part I Election To Expense Certain Property Under IRC Section 179

Table for Part I with 13 rows for property election details, including maximum deduction, total cost, and tentative deduction.

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Table for Part II with 15 rows for depreciation details, including description of property, date acquired, cost, and depreciation method.

Part III Summary

Table for Part III with 3 rows for summary calculations, including total depreciation and adjustments.

Part IV Amortization

Table for Part IV with 22 rows for amortization details, including description of property, date acquired, and amortization allowed.

CA 199 Other Expenses

2024

Name(s) shown on return
Arena Theater Association

Identifying Number
94-3026410

OTHER EXPENSES

Description	Amount
Advertising & promotion	12,627
Office expenses	621
Insurance	7,020
Professional fees	63,202
Movie rental fees	43,434
Utilities	8,484
Fundraising & membership	6,699
Accomodations	259
Bank fees	2,887
Postage & delivery	2,205
Printing & reproduction	971
Scholarship expense	500
Subscription, dues & publicati	4,439
Gas & travel	203
Licenses & permits	1,320
Supplies	4,556
Workers' compensation insuranc	1,612
Repairs & maintenance	815

California Depreciation & Amortization

**2024
STATEMENT# 810
PG01**

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

Name(s) shown on return
Arena Theater Association

Identifying Number
94-3026410

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
Building Improvements	04/30/1997	125,000	86,535	SL	39	3,205	
Building Improvements	10/30/1997	159,901	108,821	SL	39	4,100	
Building Improvements	04/30/1998	154,061	106,650	SL	39	3,950	
Building Improvements	12/15/1998	2,420	1,573	SL	39	62	
Roof	11/23/2000	2,220	1,335	SL	39	57	
Projector Parts	02/06/2020	696	370	SL	8	87	
Equipment Addons	10/15/2020	12,890	5,773	SL	8	1,611	
Improve Sidewalk, Stai	10/01/2004	9,865	4,955	SL	39	253	
Solar Power System	05/27/2016	46,500	9,437	SL	39	1,192	
Roof	08/11/2016	44,365	8,819	SL	39	1,138	
2021 Additions	05/21/2021	6,404	3,736	SL	5	1,281	
Carpet	10/10/2022	13,746	2,979	SL	10	1,375	
Ice Machine	04/04/2024	857	36	SL	3	286	
2 Stage Piano	04/15/2024	1,275	32	SL	5	255	
5 Piece Sound Equipmen	04/15/2024	1,061	27	SL	5	212	
Rev 58 Custom Dix	04/15/2024	1,275	32	SL	5	255	
Leasehold improvements	08/30/2024	2,786		SL	39	51	
Equipment - glass door	06/04/2024	2,581		SL	10	129	
Equipment - Canon prin	06/07/2024	5,253		SL	5	525	
Equipment - TV for mee	06/07/2024	364		SL	5	36	
Equipment - laptop for	08/09/2025	389		SL	5	39	
Equipment - Popcorn ma	01/13/2025	3,749		SL	7	268	
Equipment - Amplifier	03/12/2025	1,057		SL	7	76	

PAGE TOTAL:

598,715 341,110

20,443

Name(s) as shown on return

SSN/FEIN

Arena Theater Association

94-3026410

Other expenses

Description	Amount
Advertising & promotion	\$ 12,627
Office expenses	621
Insurance	7,020
Professional fees	63,202
Movie rental fees	43,434
Utilities	8,484
Fundraising & membership	6,699
Accomodations	259
Bank fees	2,887
Postage & delivery	2,205
Printing & reproduction	971
Scholarship expense	500
Subscription, dues & publications	4,439
Gas & travel	203
Licenses & permits	1,320
Supplies	4,556
Workers' compensation insurance	1,612
Repairs & maintenance	815
Total:	\$ <u>161,854</u>

