

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

For calendar year 2022, or fiscal year beginning 10/01, 2022, and ending 9/30, 2023

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

2022

Department of the Treasury
Internal Revenue Service

Name of filer

The Art Center

EIN or SSN

23-7065452

Name and title of officer or person subject to tax Terri North
President

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>507,400</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize Lotito & Lazzara, P.C. to enter my PIN 48043 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 06/18/24

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

38860943541
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date 06/18/24

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LOTITO & LAZZARA, P.C.

Certified Public Accountants

The team approach to meeting your financial goals.

22525 Hall Road, Suite A, Macomb, MI 48042 | 586-468-0200
39500 High Pointe Boulevard, Suite 145, Novi, MI 48375 | 248-380-1811

June 18, 2024

CONFIDENTIAL

The Art Center
125 Macomb Place
Mount Clemens, MI 48043

Dear Laura:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Lotito & Lazzara, P.C.

Filing Instructions

The Art Center

Exempt Organization Tax Return

Taxable Year Ended September 30, 2023

Date Due: August 15, 2024

Remittance: None is required. Your Form 990 for the tax year ended 9/30/23 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

Lotito & Lazzara, P.C.
22525 Hall Rd Ste A
Macomb, MI 48042

***Important:* Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.**

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

Return of Organization Exempt From Income Tax

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

2022

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

A For the 2022 calendar year, or tax year beginning 10/01/22, and ending 09/30/23

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <div style="text-align: center; font-size: 1.2em;">The Art Center</div> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <div style="text-align: center;">125 Macomb Place</div> City or town, state or province, country, and ZIP or foreign postal code <div style="text-align: center;">Mount Clemens MI 48043</div>	D Employer identification number <div style="text-align: center; font-size: 1.2em;">23-7065452</div> E Telephone number <div style="text-align: center; font-size: 1.2em;">586-469-8666</div> G Gross receipts\$ 541,018
F Name and address of principal officer: <div style="text-align: center;">Terri North 125 Macomb Place Mount Clemens MI 48043</div>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number
J Website: www.theartcenter.org		L Year of formation: 1969 M State of legal domicile: MI
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities:	To enrich and inspire the lives of Macomb County residents and visitors of all ages, through the infusion of the arts into everyday life		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)	3		15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4		15
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5		5
	6 Total number of volunteers (estimate if necessary)	6		0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a		0
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b		0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g)	252,277	177,124	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	185,371	251,735	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11,784	14,819	
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	16,646	63,722	
		466,078	507,400	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	52,577	0	
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	175,688	176,469	
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0	
	b Total fundraising expenses (Part IX, column (D), line 25)	26,365		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	377,953	364,402	
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	606,218	540,871		
19 Revenue less expenses. Subtract line 18 from line 12	-140,140	-33,471		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
	21 Total liabilities (Part X, line 26)	1,122,650	1,106,999	
	22 Net assets or fund balances. Subtract line 21 from line 20	8,784	31,001	
	1,113,866	1,075,998		

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.

Sign Here	Signature of officer	Date			
	Terri North Type or print name and title	President			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Michael Lotito				P00472228
	Firm's name	Firm's EIN	Phone no.		
	Lotito & Lazzara, P.C.	38-3074311	586-468-0200		
	22525 Hall Rd Ste A Macomb, MI 48042				

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: To enrich and inspire the lives of Macomb County residents and visitors of all ages, through the infusion of the arts into everyday life.

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

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

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 \$ 107,076 including grants of \$) (Revenue \$ 94,159) Classes & Community Outreach - Provided Training and a place for various artists to show their work.

4b (Code:) (Expenses \$ 85,182 including grants of \$) (Revenue \$ 89,913) Exhibits - Held on an on going basis, selling artist paintings and paying a commission for them.

4c (Code:) (Expenses \$ 101,237 including grants of \$) (Revenue \$ 65,912) Markets - Hold an Art Market and Holiday Market. Gift Shop that sells artwork on consignment. Holiday Market utilizes the whole main floor to sell artwork for the artists who have entered their pieces.

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

4e Total program service expenses 293,495

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

Input box for Part V check

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

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	5			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b				X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a				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	3b				
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)?	4a				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?	5a				X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b				X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
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?	6a				X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
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?	7a				
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c				
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				
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f				
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter:					
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 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, 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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (15), 1b (15), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

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

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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 (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) Terri North President	4.00 0.00			X				0	0	0
(2) Philip Gilchrist Executive Director	40.00 0.00	X		X				56,914	0	0
(3) Mark Sandri Treasurer	4.00 0.00			X				0	0	0
(4) Jeanne Schabath-Lewis Secretary	4.00 0.00	X						0	0	0
(5) Laura Fournier Trustee	20.00 0.00	X						0	0	0
(6) San Juanita Barajas Trustee	4.00 0.00	X						0	0	0
(7) Michael Daitch Trustee	4.00 0.00	X						0	0	0
(8) David Galli Trustee	4.00 0.00	X						0	0	0
(9) JenClare Gawaran Trustee	4.00 0.00	X						0	0	0
(10) Malea Howard Trustee	4.00 0.00	X						0	0	0
(11) Kelley Lovati Trustee	4.00 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours 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			
(12) Kim Ritter Trustee	4.00 0.00	X						0	0	0
(13) Kathryn Dimond Trustee	4.00 0.00	X		X				0	0	0
(14) David Serio Trustee	4.00 0.00			X				0	0	0
(15) Sandra Tornberg Trustee	4.00 0.00	X						0	0	0
(16) Pat Woodstock Trustee	4.00 0.00	X						0	0	0
1b Subtotal								56,914		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								56,914		

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		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		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		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 0

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	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	89,600			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	87,524			
	g Noncash contributions included in lines 1a-1f	1g	\$ 30,000			
	h Total. Add lines 1a-1f		177,124			
Program Service Revenue	2a Classes & Community Outreach	Business Code	94,159	94,159		
	b Exhibits		89,913	89,913		
	c Holiday Market		54,016	54,016		
	d Art Market		11,777	11,777		
	e Administration		1,750	1,750		
	f All other program service revenue		120	120		
	g Total. Add lines 2a-2f		251,735			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		14,819	14,819	
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents		(i) Real				
		(ii) Personal				
		6a				
b Less: rental expenses		6b				
c Rental inc. or (loss)		6c				
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		(i) Securities				
		(ii) Other				
		7a				
b Less: cost or other basis and sales exps.		7b				
c Gain or (loss)		7c				
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		97,340				
	b Less: direct expenses	8b	33,618			
	c Net income or (loss) from fundraising events		63,722			
9a Gross income from gaming activities. See Part IV, line 19						
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances						
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions			507,400	266,554	0	0

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	176,469	94,939	62,840	18,690
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	17,811		17,811	
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	3,463		3,463	
13 Office expenses	13,969		13,969	
14 Information technology				
15 Royalties				
16 Occupancy	30,000		30,000	
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	42,635	20,465	14,496	7,675
23 Insurance	4,408		4,408	
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 Artist Commissions	99,047	99,031	16	
b Class Instructors	44,780	44,780		
c Marketing & Prgm Printing	28,766	8,451	20,315	
d Building Maintenance	19,569		19,569	
e All other expenses	59,954	25,829	34,125	
25 Total functional expenses. Add lines 1 through 24e	540,871	293,495	221,012	26,365
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) Beginning of year		(B) End of year		
Assets	1	Cash—non-interest-bearing	174,138	1	36,661	
	2	Savings and temporary cash investments	37,635	2	189,004	
	3	Pledges and grants receivable, net	5,000	3	2,500	
	4	Accounts receivable, net		4		
	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	1,490	8	2,440	
	9	Prepaid expenses and deferred charges	3,677	9	4,681	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	1,660,254		
	b	Less: accumulated depreciation	10b	788,541	10c	871,713
	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)	1,122,650	16	1,106,999		
Liabilities	17	Accounts payable and accrued expenses	8,784	17	16,206	
	18	Grants payable		18		
	19	Deferred revenue		19	14,795	
	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	8,784	26	31,001	
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	1,084,649	27	1,060,660	
	28	Net assets with donor restrictions	29,217	28	15,338	
	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	1,113,866	32	1,075,998	
33	Total liabilities and net assets/fund balances	1,122,650	33	1,106,999		

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	507,400
2	Total expenses (must equal Part IX, column (A), line 25)	2	540,871
3	Revenue less expenses. Subtract line 2 from line 1	3	-33,471
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,113,866
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	-4,397
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,075,998

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
2b	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	
2c	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.	X	
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
3b	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)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

The Art Center

Employer identification number

23-7065452

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 generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	201,913	228,847	425,142	252,277	177,124	1,285,303
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	30,000	30,000	30,000	30,000	30,000	150,000
4 Total. Add lines 1 through 3	231,913	258,847	455,142	282,277	207,124	1,435,303
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						1,435,303

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	231,913	258,847	455,142	282,277	207,124	1,435,303
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	10,899	16,730	5,669	11,784	14,819	59,901
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						1,495,204

12 Gross receipts from related activities, etc. (see instructions) 12 363,894

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

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	95.99%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	96.67%

16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
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						
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						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
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.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2022.** 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—2021.** 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 on 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
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.			
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.		Yes	No
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 (<i>explain in detail in Part VI</i>):		
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 2022 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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

2022

Name of the organization

Employer identification number

The Art Center

23-7065452

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 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

[X] 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

The Art Center

Employer identification number

23-7065452

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	Manoogian Foundation 330 Town Center Drive Dearborn MI 48126	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Community Foundation for SE Michigan 333 W. Fort Street, Suite 2010 Detroit MI 48226	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ERB Family Foundation PO Box 2568 Birmingham MI 48012	\$ 12,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	The Kresge Foundation 3215 W. Big Beaver Road Troy MI 48084	\$ 10,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Michigan Council for Arts And Cultural Affairs 300 North Washington Square Lansing MI 48933	\$ 16,575	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Use of Facilities 125 Macomb Place Mount Clemens MI 48043	\$ 30,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

The Art Center

Employer identification number

23-7065452

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
6	Use of Facilities	\$ 30,000	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

The Art Center

Employer identification number

23-7065452

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
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?
- 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				
b Buildings				
c Leasehold improvements		1,515,790	678,556	837,234
d Equipment		55,071	35,454	19,617
e Other		89,393	74,531	14,862
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				871,713

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	541,018
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	541,018
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-33,618	
c	Add lines 4a and 4b		4c	-33,618
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	507,400

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	574,489
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	574,489
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-33,618	
c	Add lines 4a and 4b		4c	-33,618
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	540,871

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XI, Line 4b - Revenue Amounts Included on Return - Other

Fundraising Exp - Reported as Net Rev on Tax, Exp on FS \$ -33,618

Part XII, Line 4b - Expense Amounts Included on Return - Other

Fundraising Exp - Reported as Net Rev on Tax, Exp of FS \$ -33,618

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

⚡ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

The Art Center

Employer identification number

23-7065452

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

.....

.....

.....

.....

.....

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>Art Party</u>	_____	<u>None</u>	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	97,340		97,340
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	97,340		97,340
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	33,618		33,618
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				63,722

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

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

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

The Art Center

Employer identification number

23-7065452

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial	X	1	30,000	FMV of Lease
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**SCHEDULE O
(Form 990)**

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 the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

The Art Center

Employer identification number

23-7065452

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

Form 990 is provided to the board of trustees for review prior to filing.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Periodic reviews are performed by the executive director to ensure
compliance with the policy.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

The organization makes its governing documents, conflict of interest
policy and financial statements available to the public upon request.

Form 990, Part IX, Line 24e - Other Expenses

Description

Tot/Prog Service

Mgt & General

Fundraising

Utilities

\$ 0

\$ 16,968

\$ 0

Program Supplies

\$ 8,526

\$ 2,810

\$ 0

Licenses

\$ 0

\$ 9,802

\$ 0

Credit Card Fees

\$ 6,012

\$ 600

\$ 0

Subscription & Software

\$ 5,610

\$ 0

\$ 0

Awards & Fees

Name of the organization The Art Center	Employer identification number 23-7065452
--	--

	\$ 4,275	\$ 0	\$ 0
Contractual Services			
	\$ 1,406	\$ 870	\$ 0
Professional Development			
	\$ 0	\$ 1,736	\$ 0
Parking			
	\$ 0	\$ 1,092	\$ 0
Miscellaneous			
	\$ 0	\$ 247	\$ 0
Total			
	\$ 25,829	\$ 34,125	\$ 0

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Fundraising Exp - Reported as Net Rev on Tax, Exp on FS	\$ 33,618
Fundraising Exp - Reported as Net Rev on Tax, Exp of FS	\$ -33,618

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

The Art Center

Identifying number

23-7065452

Business or activity to which this form relates

Indirect Depreciation

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 Part I. Line 1: 1,080,000; Line 3: 2,700,000; Line 13: 0.

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 for Part II. Line 16: 42,635.

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

Section A

Table with 2 rows for Section A. Line 17: 0.

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) and 9 rows (19a-i) for Section B.

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 6 columns and 4 rows (20a-d) for Section C.

Part IV Summary (See instructions.)

Table with 2 rows for Part IV. Line 22: 42,635.

For Paperwork Reduction Act Notice, see separate instructions.

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	Display Cubes	12/31/92	823			823	10 MO S/L	823	0
2	Building Improvements	12/01/82	2,200			2,200	40 MO S/L	2,200	0
3	Building Improvements	1/01/83	824			824	40 MO S/L	824	0
4	Building Improvements	8/01/83	4,170			4,170	40 MO S/L	4,170	0
5	Building Improvements	11/01/85	645			645	20 MO S/L	645	0
6	Building Improvements	9/01/88	2,050			2,050	7 MO S/L	2,050	0
7	Building Improvements	9/01/90	4,098			4,098	10 MO S/L	4,098	0
8	Improve - Fritz Ed Level	1/01/95	46,635			46,635	19 MO S/L	46,635	0
9	Improve - Fritz Ed Level	5/01/96	1,078			1,078	19 MO S/L	1,078	0
10	Building Improvements	6/01/96	2,193			2,193	40 MO S/L	1,444	55
11	Building Improvements	9/01/89	2,317			2,317	10 MO S/L	2,317	0
12	Kiln 2329 Deluxe	2/21/01	2,251			2,251	10 MO S/L	2,251	0
13	Addition - Design 09/30/01	10/05/06	8,025			8,025	40 MO S/L	3,210	201
14	Addition - Design 09/30/02	10/05/06	9,770			9,770	40 MO S/L	3,908	244
15	Walnut Display	11/06/03	2,235			2,235	10 MO S/L	2,235	0
16	Building Improvements - 09/30/05	10/05/06	42,461			42,461	40 MO S/L	16,984	1,062
17	Building Improvements - 09/30/06	10/05/06	1,170,695			1,170,695	40 MO S/L	468,278	29,267
18	Panasonic KX-TDA50 Phone System	9/30/06	7,587			7,587	10 MO S/L	7,587	0
19	Pottery Wheel	9/28/06	8,415			8,415	10 MO S/L	8,415	0
20	Paper Trimmer/Rack	10/20/06	657			657	10 MO S/L	657	0
21	Easal/Drying Rack - Art Classroom	11/01/06	960			960	10 MO S/L	960	0
22	Workstations (4)	10/03/06	3,675			3,675	10 MO S/L	3,675	0
23	Art Room Furniture & Sinks	3/22/07	5,011			5,011	10 MO S/L	5,011	0
24	Metal Lawn Sculpture	4/11/07	36,976			36,976	10 MO S/L	36,976	0
25	Building Improvements - 09/30/07	10/05/06	158,976			158,976	40 MO S/L	63,591	3,974
26	Alarm System	10/06/06	3,101			3,101	10 MO S/L	3,101	0
27	Building Improvements - 09/30/08	1/29/08	641			641	40 MO S/L	235	16
28	Concrete Base/Sign	10/12/07	3,000			3,000	10 MO S/L	3,000	0
29	Donor Sign - Curatolo	11/14/07	10,500			10,500	40 MO S/L	3,916	262
30	Donor Signs	10/21/08	3,280			3,280	10 MO S/L	3,280	0
31	Building Improvements - Gift Shop	3/13/09	3,712			3,712	40 MO S/L	1,261	92
32	Building Improvements - Gift Shop	3/27/09	705			705	40 MO S/L	238	18
33	Dell Computer	4/10/09	832			832	5 MO S/L	832	0
34	Linksys Network Cameras (9)	4/21/09	765			765	5 MO S/L	765	0
35	Curtains - Gift Shop Renovation	8/28/09	4,036			4,036	10 MO S/L	4,036	0
36	Dell Desktop - Vostro230	12/05/10	816			816	5 MO S/L	816	0
37	Dell Desktop - Director	3/22/11	597			597	5 MO S/L	597	0
38	Dell Laptop - Director	5/20/11	568			568	5 MO S/L	568	0
39	File Cabinet	5/01/12	676			676	10 MO S/L	676	0
40	Computer	3/05/13	975			975	5 MO S/L	975	0
41	Chimney Replacement	4/25/13	7,500			7,500	40 MO S/L	1,766	187
42	EZ Storm Panels	7/23/13	7,367			7,367	10 MO S/L	6,753	614
43	EZ Storm Panels	9/12/14	5,272			5,272	10 MO S/L	4,262	527
44	Building Improvements	9/25/14	1,910			1,910	15 MO S/L	1,019	127
45	Laminator	9/30/14	616			616	7 MO S/L	616	0
46	Donor Sign	10/28/15	5,021			5,021	10 MO S/L	3,473	502
47	Kyocera Copy Star	7/27/16	2,500			2,500	5 MO S/L	2,500	0
48	Wireless Terminal	1/02/16	829			829	5 MO S/L	829	0
49	Hand Rail - Front Entrance	12/17/16	2,695			2,695	15 MO S/L	1,033	180
50	Signage Cost	9/03/18	13,022			13,022	10 MO S/L	5,317	1,302
51	Network Firewall/Gateway	2/12/20	500			500	5 MO S/L	267	100
52	2 Dell Laptops	9/23/20	1,500			1,500	5 MO S/L	600	300
53	24" Mac Computer	7/01/21	1,499			1,499	5 MO S/L	375	300
54	24" Mac Computer	7/01/21	1,499			1,499	5 MO S/L	375	300
55	11" iPad Pro w/ Pencil	7/01/21	920			920	5 MO S/L	230	184
56	11" iPad Pro w/ Pencil	7/01/21	920			920	5 MO S/L	230	184
57	11" iPad Pro w/ Pencil	8/06/21	920			920	5 MO S/L	215	184
58	11" iPad Pro w/ Pencil	8/06/21	920			920	5 MO S/L	215	184
59	11" iPad Pro w/ Pencil	8/06/21	920			920	5 MO S/L	215	184
60	11" iPad Pro w/ Pencil	8/06/21	920			920	5 MO S/L	215	184
61	11" iPad Pro w/ Pencil	8/06/21	920			920	5 MO S/L	215	184
62	11" iPad Pro w/ Pencil	8/06/21	920			920	5 MO S/L	215	184
63	11" iPad Pro w/ Pencil	8/06/21	920			920	5 MO S/L	215	184
64	11" iPad Pro w/ Pencil	8/06/21	920			920	5 MO S/L	215	184
65	LED Lighting Upgrade	5/18/22	26,750			26,750	40 MO S/L	223	669
66	Lenovo	11/30/22	738			738	5 MO S/L	0	123
67	2 Lenovo Thinkbook 15"	6/06/23	1,528			1,528	5 MO S/L	0	102
68	Mural Lighting	7/12/23	4,473			4,473	5 MO S/L	0	224
69	Color Digital Copier	9/22/23	5,165			5,165	5 MO S/L	0	0
70	Metal Storage Shed	9/29/23	601			601	5 MO S/L	0	0

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
71	2 - 6' Contour Benches	5/05/23	1,138			1,138	10 MO S/L	0	47
	Total Other Depreciation		<u>1,660,254</u>			<u>1,660,254</u>		<u>745,906</u>	<u>42,635</u>
	Total ACRS and Other Depreciation		<u>1,660,254</u>			<u>1,660,254</u>		<u>745,906</u>	<u>42,635</u>
	Grand Totals		1,660,254			1,660,254		745,906	42,635
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>1,660,254</u>			<u>1,660,254</u>		<u>745,906</u>	<u>42,635</u>

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
Other Depreciation:										
1	Display Cubes	12/31/92	0				0	0	HY	0
2	Building Improvements	12/01/82	0				0	0	HY	0
3	Building Improvements	1/01/83	0				0	0	HY	0
4	Building Improvements	8/01/83	0				0	0	HY	0
5	Building Improvements	11/01/85	0				0	0	HY	0
6	Building Improvements	9/01/88	0				0	0	HY	0
7	Building Improvements	9/01/90	0				0	0	HY	0
8	Improve - Fritz Ed Level	1/01/95	0				0	0	HY	0
9	Improve - Fritz Ed Level	5/01/96	0				0	0	HY	0
10	Building Improvements	6/01/96	0				0	0	HY	0
11	Building Improvements	9/01/89	0				0	0	HY	0
12	Kiln 2329 Deluxe	2/21/01	0				0	0	HY	0
13	Addition - Design 09/30/01	10/05/06	0				0	0	HY	0
14	Addition - Design 09/30/02	10/05/06	0				0	0	HY	0
15	Walnut Display	11/06/03	0				0	0	HY	0
16	Building Improvements - 09/30/05	10/05/06	0				0	0	HY	0
17	Building Improvements - 09/30/06	10/05/06	0				0	0	HY	0
18	Panasonic KX-TDA50 Phone System	9/30/06	0				0	0	HY	0
19	Pottery Wheel	9/28/06	0				0	0	HY	0
20	Paper Trimmer/Rack	10/20/06	0				0	0	HY	0
21	Easal/Drying Rack - Art Classroom	11/01/06	0				0	0	HY	0
22	Workstations (4)	10/03/06	0				0	0	HY	0
23	Art Room Furniture & Sinks	3/22/07	0				0	0	HY	0
24	Metal Lawn Sculpture	4/11/07	0				0	0	HY	0
25	Building Improvements - 09/30/07	10/05/06	0				0	0	HY	0
26	Alarm System	10/06/06	0				0	0	HY	0
27	Building Improvements - 09/30/08	1/29/08	0				0	0	HY	0
28	Concrete Base/Sign	10/12/07	0				0	0	HY	0
29	Donor Sign - Curatolo	11/14/07	0				0	0	HY	0
30	Donor Signs	10/21/08	0				0	0	HY	0
31	Building Improvements - Gift Shop	3/13/09	0				0	0	HY	0
32	Building Improvements - Gift Shop	3/27/09	0				0	0	HY	0
33	Dell Computer	4/10/09	0				0	0	HY	0
34	Linksys Network Cameras (9)	4/21/09	0				0	0	HY	0
35	Curtains - Gift Shop Renovation	8/28/09	0				0	0	HY	0
36	Dell Desktop - Vostro230	12/05/10	0				0	0	HY	0
37	Dell Desktop - Director	3/22/11	0				0	0	HY	0
38	Dell Laptop - Director	5/20/11	0				0	0	HY	0
39	File Cabinet	5/01/12	0				0	0	HY	0
40	Computer	3/05/13	0				0	0	HY	0
41	Chimney Replacement	4/25/13	0				0	0	HY	0
42	EZ Storm Panels	7/23/13	0				0	0	HY	0
43	EZ Storm Panels	9/12/14	0				0	0	HY	0
44	Building Improvements	9/25/14	0				0	0	HY	0
45	Laminator	9/30/14	0				0	0	HY	0
46	Donor Sign	10/28/15	0				0	0	HY	0
47	Kyocera Copy Star	7/27/16	0				0	0	HY	0
48	Wireless Terminal	1/02/16	0				0	0	HY	0
49	Hand Rail - Front Entrance	12/17/16	0				0	0	HY	0
50	Signage Cost	9/03/18	0				0	0	HY	0
51	Network Firewall/Gateway	2/12/20	0				0	0	HY	0
52	2 Dell Laptops	9/23/20	0				0	0	HY	0
53	24" Mac Computer	7/01/21	0				0	0	HY	0
54	24" Mac Computer	7/01/21	0				0	0	HY	0
55	11" iPad Pro w/ Pencil	7/01/21	0				0	0	HY	0
56	11" iPad Pro w/ Pencil	7/01/21	0				0	0	HY	0
57	11" iPad Pro w/ Pencil	8/06/21	0				0	0	HY	0
58	11" iPad Pro w/ Pencil	8/06/21	0				0	0	HY	0
59	11" iPad Pro w/ Pencil	8/06/21	0				0	0	HY	0
60	11" iPad Pro w/ Pencil	8/06/21	0				0	0	HY	0
61	11" iPad Pro w/ Pencil	8/06/21	0				0	0	HY	0
62	11" iPad Pro w/ Pencil	8/06/21	0				0	0	HY	0
63	11" iPad Pro w/ Pencil	8/06/21	0				0	0	HY	0
64	11" iPad Pro w/ Pencil	8/06/21	0				0	0	HY	0
65	LED Lighting Upgrade	5/18/22	0				0	0	HY	0
66	Lenovo	11/30/22	0				0	0	HY	0
67	2 Lenovo Thinkbook 15"	6/06/23	0				0	0	HY	0
68	Mural Lighting	7/12/23	0				0	0	HY	0
69	Color Digital Copier	9/22/23	0				0	0	HY	0
70	Metal Storage Shed	9/29/23	0				0	0	HY	0

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
71	2 - 6' Contour Benches	5/05/23	0			0	0 HY	0	0
	Total Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Grand Totals		0			0		0	0
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>

23-7065452

Depreciation Adjustment Report

All Business Activities

Form Unit Asset

Description

Tax

AMT

AMT
Adjustments/
Preferences

There are no assets that meet the criteria of this report

Future Depreciation Report FYE: 9/30/24

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	Display Cubes	12/31/92	823	0	0
2	Building Improvements	12/01/82	2,200	0	0
3	Building Improvements	1/01/83	824	0	0
4	Building Improvements	8/01/83	4,170	0	0
5	Building Improvements	11/01/85	645	0	0
6	Building Improvements	9/01/88	2,050	0	0
7	Building Improvements	9/01/90	4,098	0	0
8	Improve - Fritz Ed Level	1/01/95	46,635	0	0
9	Improve - Fritz Ed Level	5/01/96	1,078	0	0
10	Building Improvements	6/01/96	2,193	55	0
11	Building Improvements	9/01/89	2,317	0	0
12	Kiln 2329 Deluxe	2/21/01	2,251	0	0
13	Addition - Design 09/30/01	10/05/06	8,025	200	0
14	Addition - Design 09/30/02	10/05/06	9,770	245	0
15	Walnut Display	11/06/03	2,235	0	0
16	Building Improvements - 09/30/05	10/05/06	42,461	1,061	0
17	Building Improvements - 09/30/06	10/05/06	1,170,695	29,268	0
18	Panasonic KX-TDA50 Phone System	9/30/06	7,587	0	0
19	Pottery Wheel	9/28/06	8,415	0	0
20	Paper Trimmer/Rack	10/20/06	657	0	0
21	Easal/Drying Rack - Art Classroom	11/01/06	960	0	0
22	Workstations (4)	10/03/06	3,675	0	0
23	Art Room Furniture & Sinks	3/22/07	5,011	0	0
24	Metal Lawn Sculpture	4/11/07	36,976	0	0
25	Building Improvements - 09/30/07	10/05/06	158,976	3,974	0
26	Alarm System	10/06/06	3,101	0	0
27	Building Improvements - 09/30/08	1/29/08	641	16	0
28	Concrete Base/Sign	10/12/07	3,000	0	0
29	Donor Sign - Curatolo	11/14/07	10,500	263	0
30	Donor Signs	10/21/08	3,280	0	0
31	Building Improvements - Gift Shop	3/13/09	3,712	93	0
32	Building Improvements - Gift Shop	3/27/09	705	17	0
33	Dell Computer	4/10/09	832	0	0
34	Linksys Network Cameras (9)	4/21/09	765	0	0
35	Curtains - Gift Shop Renovation	8/28/09	4,036	0	0
36	Dell Desktop - Vostro230	12/05/10	816	0	0
37	Dell Desktop - Director	3/22/11	597	0	0
38	Dell Laptop - Director	5/20/11	568	0	0
39	File Cabinet	5/01/12	676	0	0
40	Computer	3/05/13	975	0	0
41	Chimney Replacement	4/25/13	7,500	188	0
42	EZ Storm Panels	7/23/13	7,367	0	0
43	EZ Storm Panels	9/12/14	5,272	483	0
44	Building Improvements	9/25/14	1,910	127	0
45	Laminator	9/30/14	616	0	0
46	Donor Sign	10/28/15	5,021	502	0
47	Kyocera Copy Star	7/27/16	2,500	0	0
48	Wireless Terminal	1/02/16	829	0	0
49	Hand Rail - Front Entrance	12/17/16	2,695	179	0
50	Signage Cost	9/03/18	13,022	1,302	0
51	Network Firewall/Gateway	2/12/20	500	100	0
52	2 Dell Laptops	9/23/20	1,500	300	0
53	24" Mac Computer	7/01/21	1,499	299	0
54	24" Mac Computer	7/01/21	1,499	299	0
55	11" iPad Pro w/ Pencil	7/01/21	920	184	0
56	11" iPad Pro w/ Pencil	7/01/21	920	184	0
57	11" iPad Pro w/ Pencil	8/06/21	920	184	0
58	11" iPad Pro w/ Pencil	8/06/21	920	184	0
59	11" iPad Pro w/ Pencil	8/06/21	920	184	0
60	11" iPad Pro w/ Pencil	8/06/21	920	184	0
61	11" iPad Pro w/ Pencil	8/06/21	920	184	0
62	11" iPad Pro w/ Pencil	8/06/21	920	184	0
63	11" iPad Pro w/ Pencil	8/06/21	920	184	0
64	11" iPad Pro w/ Pencil	8/06/21	920	184	0
65	LED Lighting Upgrade	5/18/22	26,750	668	0
66	Lenovo	11/30/22	738	148	0
67	2 Lenovo Thinkbook 15"	6/06/23	1,528	305	0
68	Mural Lighting	7/12/23	4,473	894	0

Future Depreciation Report FYE: 9/30/24
Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
69	Color Digital Copier	9/22/23	5,165	1,033	0
70	Metal Storage Shed	9/29/23	601	120	0
71	2 - 6' Contour Benches	5/05/23	1,138	114	0
	Total Other Depreciation		<u>1,660,254</u>	<u>44,093</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>1,660,254</u>	<u>44,093</u>	<u>0</u>
	Grand Totals		<u>1,660,254</u>	<u>44,093</u>	<u>0</u>

Description Art Party

Name
The Art Center

Taxpayer Identification Number
23-7065452

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	1.	<u>97,340</u>
2. Advertising income	2.	_____
3. Circulation income	3.	_____
4. Other income	4.	_____
5. Returns and allowances	5.	_____
6. Contributions received	6.	_____
7. Total revenue. Add lines 1 through 6	7.	<u>97,340</u>
8. Cost of Goods Sold	8.	_____
9. Employment Expense	9.	_____
10. Fees for services	10.	_____
11. Indirect Expense	11.	_____
12. Depreciation Expense	12.	_____
13. Exempt Activity Expense	13.	_____
14. Fundraising Expense	14.	<u>33,618</u>
15. Total expenses. Add lines 8 through 14	15.	<u>33,618</u>
16. Net Income/Loss. Line 7 minus Line 15	16.	<u>63,722</u>

Expense Details - Indirect Expense:

Advertising and promotion	_____
Office	_____
Printing/publication/postage	_____
Info technology/Maintenance	_____
Royalties & License Fees	_____
Occupancy/Real Estate Taxes	_____
Travel & Repairs	_____
Travel/entertainment (officials)	_____
Conferences/meetings	_____
Interest	_____
Insurance	_____
Total Indirect Expense	_____

Expense Details - Depreciation Expense:

On investment property	_____
On non-investment property	_____
Amortization	_____
Depletion	_____
Total Depreciation Expense	_____

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	_____
Bad debts	_____
Taxes/licenses	_____
Charitable contributions	_____
Dividend recd deductions	_____
Readership costs	_____
Other expenses	_____
Total Exempt Activity Expense	_____

Expense Details - Fundraising Expense:

Cash prizes	_____
Non-cash prizes	_____
Rent and facility costs	_____
Food & beverages (Part II only)	_____
Entertainment (Part II only)	_____
Other direct expenses	<u>33,618</u>
Total Fundraising Expense	<u>33,618</u>

Expense Details - Cost of Goods Sold:

Beginning inventory	_____
Purchases	_____
Labor	_____
Section 263A costs	_____
Other costs	_____
Ending inventory	_____
Total Cost of Goods Sold	_____

Expense Details - Employment Expense:

Compensation of officers	_____
Other salaries and wages	_____
Pension plan contributions	_____
Other employee benefits	_____
Payroll taxes	_____
Total Employment Expense	_____

Expense Details - Fees for Services:

Management	_____
Legal	_____
Accounting	_____
Lobbying	_____
Professional fundraising	_____
Investment management	_____
Other	_____
Total Fees for Services	_____

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code	Seq #
<input type="checkbox"/> Part V, Debt Financing	
<input type="checkbox"/> Part VI, Controlled Org Income	
<input type="checkbox"/> Part VII, Investments for C(7)(9)(17)	
<input type="checkbox"/> Part VIII, Exploited Activities	
<input type="checkbox"/> Part IX, Advertising Income	

Allocation of Expense to Program Service Accomplishments:

First	_____
Second	_____
Third	_____
All other	_____

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Utilities	\$ 16,968	\$	\$ 16,968	\$
Program Supplies	11,336	8,526	2,810	
Licenses	9,802		9,802	
Credit Card Fees	6,612	6,012	600	
Subscription & Software	5,610	5,610		
Awards & Fees	4,275	4,275		
Contractual Services	2,276	1,406	870	
Professional Development	1,736		1,736	
Parking	1,092		1,092	
Miscellaneous	247		247	
Total	\$ <u>59,954</u>	\$ <u>25,829</u>	\$ <u>34,125</u>	\$ <u>0</u>

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
Government Grants or Contributions	\$ 5,025
Cash Contributions	57,524
Manoogian Foundation	
Cash Contribution	25,000
Community Foundation for SE Michigan	
Cash Contribution	20,000
ERB Family Foundation	
Cash Contribution	12,500
The Kresge Foundation	
Cash Contribution	10,500
Michigan Council for Arts	
Cash Contribution	16,575
Use of Facilities	
Use of Facilities	30,000
Total	<u>\$ 177,124</u>

Schedule A, Part II, Line 12 - Current year

Description	Amount
Classes & Community Outreach	\$ 94,159
Exhibits	89,913
Special Events	120
Art Market	11,777
Holiday Market	54,016
Administration	1,750
Taxable Interest on Savings and Temporary Cash Investments	14,819
Art Party	97,340
Total	<u>\$ 363,894</u>

Art Party**Other Direct Fundraising or Gaming Expenses**

<u>Description</u>	<u>Amount</u>
Artist Commissions & Inv	\$ 238
Class Instr.& Perf Artist	2,197
Marketing and Prgm Print	6,588
Program Supplies	4,034
Awards and Fees	2,840
Contractual Services	17,571
Credit Card Fees	150
Total	<u>\$ 33,618</u>