



NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form

O-580-21
as amended by
O-256-22

Applicant/Program: Commonwealth Theatre Center, Inc. / Zaynab's Night of Destiny
Applicant Requested Amount: \$51,000
Appropriation Request Amount: ~~\$5,100~~ ~~\$35,700~~ \$42,500

Executive Summary of Request

Funds will be used to bring the audio immersive story, Zaynab's Night of Destiny, to schools in Jefferson County grades K-6. Each program package is \$1,700 (per school) and includes audio performances, access to the digital book, hard copy of the book, teacher resource guide and six classroom workshops.
Also, performances will be provided in schools, community centers, and libraries within D2, D8, and D10.

Is this program/project a fundraiser?	☐ Yes	☒ No
Is this applicant a faith based organization?	☐ Yes	☒ No
Does this application include funding for sub-grantee(s)?	☐ Yes	☒ No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

9	<u>Bill Hollander</u>	<u>\$3,400</u>	<u>11/4/2021</u>
District #	Primary Sponsor Signature	Amount	Date

Primary Sponsor Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

None

Approved by: <u>Paul Blahnik</u>	<u>11/22/2021</u>
Appropriations Committee Chairman	Date
Final Appropriations Amount: <u>\$42,500</u>	

Applicant/Program:

Commonwealth Theatre Center, Inc. / Zaynab's Night of Destiny

Additional Disclosure and Signatures**Additional Council Office Disclosure**

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Council Member Signature and Amount

District 1	<u>Jessica Green</u>	\$ 3,400
District 2	<u>Ban Ban</u>	\$ 6,800
District 3		\$
District 4		\$
District 5		\$
District 6		\$
District 7		\$
District 8	<u>C. L. C.</u>	\$ 3,400
District 9		\$
District 10	<u>Emmon P. M. M.</u>	\$ 3,400
District 11		\$
District 12	<u>Rick Blackwell</u>	\$ 6,800
District 13		\$
District 14		\$
District 15		\$

Applicant/Program:

Commonwealth Theatre Center, Inc. / Zaynab's Night of Destiny

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

District 16 _____ \$ _____

District 17 Markus Winkler _____ \$ 3,400

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 Neda R. George _____ \$ ~~1,700~~ 3,400 ^{NG}

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 Madonna Flood _____ \$ 5,100

District 25 Amy Holton Stewart _____ \$ 3,400

District 26 _____ \$ _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization Commonwealth Theatre Center, Inc	
Program Name and Request Amount. Zaynab's Night of Destiny - \$51,000	
	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	Yes ☒
Is the funding proposed by Council Member(s) less than or equal to the request amount?	Yes ☒
Is the proposed public purpose of the program viable and well-documented?	Yes ☒
Will all of the funding go to programs specific to Louisville/Jefferson County?	Yes ☒
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	Yes ☒
Has prior Metro Funds committed/granted been disclosed?	Yes ☒
Is the application properly signed and dated by authorized signatory?	Yes ☒
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	Yes ☒
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	N/A ☒
Is the entity in good standing with: ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission?	Yes ☒
Is the current Fiscal Year Budget included?	Yes ☒
Is the entity's board member list (with term length/term limits) included?	Yes ☒
Is recommended funding less than 33% of total agency operating budget?	N/A ☒
Does the application budget reflect only the revenue and expenses of the project/program?	N/A ☒
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	N/A ☒
Is the most recent annual audit (if required by organization) included?	Yes ☒
Is a copy of Signed Lease (if rent costs are requested) included?	N/A ☒
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	N/A ☒
Are the Articles of Incorporation of the Agency included?	Yes ☒
Is the IRS Form W-9 included?	Yes ☒
Is the IRS Form 990 included?	Yes ☒
Are the evaluation forms (if program participants are given evaluation forms) included?	Yes ☒
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	N/A ☒
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	Yes ☒
Prepared by: <i>Kyle Ethridge</i>	Date: 11/4/2021

Ethridge, Kyle

From: Metcalf, Megan A.
Sent: Friday, August 19, 2022 2:39 PM
To: Ethridge, Kyle; Armstrong, Cassie
Subject: RE: Change Request for Commonwealth Theatre

Hi Kyle,

I am confirming that Council Member Armstrong approves the change request by Commonwealth Theatre Center as outlined below.

Let us know if you need anything else from our office.

Megan
Megan A. Metcalf, JD
she/her
Legislative Aide, District 8
Council Member Cassie Chambers Armstrong
(502) 574-1108
601 W. Jefferson Street
Louisville, KY 40202



From: Ethridge, Kyle <Kyle.Ethridge@louisvilleky.gov>
Sent: Friday, August 19, 2022 11:51 AM
To: Armstrong, Cassie <Cassie.Armstrong@louisvilleky.gov>; Metcalf, Megan A. <Megan.Metcalf@louisvilleky.gov>
Subject: Change Request for Commonwealth Theatre

Councilwoman Armstrong and Megan,

Could you please respond to this email approving the change request by Commonwealth Theatre, which would allow programming for Zaynab's Night of Destiny at the Douglas Community Center at \$500, Bon Air Library at \$750 and Highlands Library \$750. Also, to allow for the purchase of sixteen books to schools that previously received the programming at a cost of \$400.

Thank you,
Kyle



Ms. Kyle Ethridge | Legislative Assistant
Office of Councilman Bill Hollander
601 W. Jefferson Street | Louisville, KY 40202
d: (502) 574-3908 o: (502) 574-1109

Ethridge, Kyle

From: Howard, Caleb A.
Sent: Friday, August 19, 2022 12:04 PM
To: Ethridge, Kyle
Cc: Shanklin, Barbara
Subject: Re: Change Request for Commonwealth Theatre

District 2 approves this change request.

Thank you,

Caleb Howard

Legislative Assistant to
Councilwoman Dr. Barbara Shanklin
District 2

On Aug 19, 2022, at 11:47 AM, Ethridge, Kyle <Kyle.Ethridge@louisvilleky.gov> wrote:

Councilwoman Shanklin,

Could you or Caleb please respond to this email approving the change request for Commonwealth Theatre, which would allow programming of Zaynab's Night of Destiny at the Newburg Library at a cost of \$750?

Thank you,
Kyle



Ms. Kyle Ethridge | Legislative Assistant
Office of Councilman Bill Hollander
601 W. Jefferson Street | Louisville, KY 40202
d: (502) 574-3908 o: (502) 574-1109

Click [here](#) to sign up for the bi-weekly District 9 weekly eNews, and sign up for the D9 [blog](#) for the latest neighborhood news and alerts!

Ethridge, Kyle

From: Wohl, Geoff
Sent: Thursday, August 18, 2022 12:34 PM
To: Ethridge, Kyle
Cc: Mulvihill, Patrick
Subject: RE: NDF CHANGE REQUEST for Commonwealth Theatre

Kyle,
Thank you for following up on this NDF. CM Mulvihill is fine with the change to offer the programming at the Newburg Library (\$200.00) and D-10 will welcome the return of \$1,000.00 of NDF funds. We look forward to helping to fund future programming. Thanks again.

Geoff Wohl
Legislative Assistant
Councilman Pat Mulvihill, District 10
Louisville Metro Council
601 W. Jefferson Street
Louisville, KY 40202
(502) 574-1110
geoff.wohl@louisvilleky.gov

From: Ethridge, Kyle <Kyle.Ethridge@louisvilleky.gov>
Sent: Wednesday, August 17, 2022 3:44 PM
To: Bowens, Angela <angela.bowens@louisvilleky.gov>; Weathers, Charles <Charles.Weathers@louisvilleky.gov>; Shanklin, Barbara <Barbara.Shanklin@louisvilleky.gov>; Howard, Caleb A. <Caleb.Howard@louisvilleky.gov>; Armstrong, Cassie <Cassie.Armstrong@louisvilleky.gov>; Metcalf, Megan A. <Megan.Metcalf@louisvilleky.gov>; Mulvihill, Patrick <Patrick.Mulvihill@louisvilleky.gov>; Wohl, Geoff <Geoff.Wohl@louisvilleky.gov>; Blackwell, Rick <Rick.Blackwell@louisvilleky.gov>; Blazis, Heather <heather.blazis@louisvilleky.gov>; Winkler, Markus B. <Markus.Winkler@louisvilleky.gov>; Eatherly, Kip <Kip.Eatherly@louisvilleky.gov>; George, Nicole A. <Nicole.George@louisvilleky.gov>; Roarx, Rachel G. <Rachel.Roarx@louisvilleky.gov>; Katz, Rebecca A. <rebecca.katz@louisvilleky.gov>; Flood, Madonna <Madonna.Flood@louisvilleky.gov>; Derouen, Andrea C. <Andrea.Derouen@louisvilleky.gov>; Heithaus, Oscar <Oscar.Heithaus@louisvilleky.gov>; Holton Stewart, Amy <Amy.HoltonStewart@louisvilleky.gov>; Powell, Brian <Brian.Powell@louisvilleky.gov>
Cc: Hollander, Bill H. <Bill.Hollander@louisvilleky.gov>; Ethridge, Kyle <Kyle.Ethridge@louisvilleky.gov>
Subject: NDF CHANGE REQUEST for Commonwealth Theatre
Importance: High

Good afternoon, Districts 1, 2, 8, 10, 12, 17, 21, 24 and 25.

I wanted to reach out to you regarding an NDF appropriation to Commonwealth Theatre Center, Inc. to bring the audio immersive story of Zaynab's Night of Destiny to schools in Jefferson County. Each of you provided \$1,700 for each selected school/s in your District. The funds were supposed to be used for an audio performance, access to a digital book, hard copy of the book for the school, a teacher resource guide, and six classroom workshops.

We recently learned that not all the identified schools received the full planned programming. Commonwealth Theatre Center is requesting to amend the NDF to include libraries, community centers, and multiple copies of the Zaynab book. Below is a recap of what was appropriated from

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:			
(as listed on: http://www.sos.ky.gov/business/records Commonwealth Theatre Center, Inc.			
Main Office Street & Mailing Address: 1123 Payne Street, Louisville, KY 40204			
Website: www.commonwealththeatre.org			
Applicant Contact:	Margaret Phillips	Title:	Grants Manager
Phone:	(502) 759-6334	Email:	margaret@commonwealththeatre.org
Financial Contact:	Joe Legel	Title:	Board Treasurer
Phone:	(502) 583-0248	Email:	joe.legel@jnmcpa.com
Organization's Representative who attended NDF Training: Margaret Phillips			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	Virtually through Louisville Metro elementary and middle schools		
Council District(s):	Attached (To Date)	Zip Code(s):	Attached (To Date)
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: ZAYNAB'S NIGHT OF DESTINY, by Denmo Ibrahim			
Total Request: (\$)	\$ 51,000.00	Total Metro Award (this program) in previous year: (\$)	\$ 16,200.00
Purpose of Request (check all that apply):			
☐ Operating Funds (generally cannot exceed 33% of agency's total operating budget) ☒ Programming/services/events for direct benefit to community or qualified individuals ☐ Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
☒ IRS Exempt Status Determination Letter ☒ Current year projected budget ☒ Current financial statement ☒ Most recent IRS Form 990 or 1120-H ☒ Articles of Incorporation (current & signed) ☐ Cost estimates from proposed vendor if request is for capital expense		☐ Signed lease if rent costs are being requested ☒ IRS Form W9 ☒ Evaluation forms if used in the proposed program ☒ Annual audit (if required by organization) ☐ Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	EAF: Drama for Learning	Amount: (\$)	\$ 8,000.00
Source:	EAF: Closing Early Childhood	Amount: (\$)	\$ 11,500.00
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? ☒ Yes ☐ No Has the applicant met the BBB Charity Review Standards? ☒ Yes ☐ No			

Cn

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

Following 10 years of collaboration, Walden Theatre and Blue Apple Players, each founded in 1976, merged on January 1, 2015. As Commonwealth Theatre Center (CTC), the organization's mission is developing youth and our community through excellence in comprehensive theatre education and performance. CTC's Outreach and Conservatory programs provide a continuum of learning ranging from introductory drama-based programs to professional theatre training, offering many youth and families their first theatre experiences. With decades of research showing that students of all abilities involved in theatre have stronger gains in reading, writing, and problem-solving as well as greater empathy and tolerance for others, CTC provides unique, outcomes-based theatre programs in the midst of diminished access to art both in school and out of school.

In a typical, pre-COVID year, CTC's programs engage 47,400+ youth (PreK-12) from 260+ area schools, including most JCPS Title 1 schools, and 8,000+ adults. This includes providing 120+ touring productions in schools, engaging area students with quality plays and musicals performed by professional actors in underserved areas, expanding access and reducing busing while including lesson plans and take-home resources to further enrich learning. For most students, it is their first exposure to professional theatre.

Despite the challenges of the pandemic last year, CTC engaged more than 26,000 youth and adults with a hybrid of virtual and in-person experiences, including its first-ever virtual professional touring production, NATION IN CRISIS. Provided to 2,794 students, teachers, and families across Greater Louisville through 138 virtual interactive engagements, the production included 4 public performances with local leaders as moderators, connecting us with new community partners while engaging audiences as far away as Michigan. With the generous funding provided by the Louisville Metro Council's Neighborhood Development Fund, CTC engaged 1,464 students and teachers in 74 classrooms in Louisville schools with NATION IN CRISIS. The NDF funds leveraged other community support, including the Fund for the Arts, Kosair Charities, the 21st Century Community Learning Centers program through Jefferson County Public Schools, and private donors.

Written and directed by CTC Artistic Associate Keith McGill and performed by CTC Artistic Associate Jacqui Blue, NATION IN CRISIS is expanded from CTC's decade-old touring production of the same name. The program transports students to pivotal moments from the Civil Rights Era, bringing to life the voices of real historical figures from varying perspectives, allowing students to encounter the events through a personal lens.

Byck Elementary School Resource teacher Sarah Yost said, "NATION IN CRISIS was an excellent program for our intermediate students. At first, our 5th grade teachers were initially hesitant about an online program that dealt with issues of systemic racism during times when our students' anxieties were heightened due to the pandemic, virtual learning, quarantine, and police violence targeting protestors and other community members ... Even though the program was still virtual, the participating teacher and support staff had great experiences ... The program was empowering and engaging for our students, and many asked about opportunities for further enrichment at Commonwealth Theatre."

Building upon our capacity to provide both virtual programming and in-person engagement (with appropriate social distancing measures), CTC's programs in 2021-2022 continue to include a combination of virtual engagement and reduced in-person class capacities and offerings.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Mark Gomsak (President)	07/31/2023
Brooke Edge, PhD (Immediate Past President)	07/31/2023
Brad Keeton (Past President)	07/31/2027
Angela McCorkle Buckler (Vice President)	07/31/2024
Joe Legel (Treasurer)	07/31/2024
Patti Clare (Secretary)	07/31/2027
Kathy Campbell	07/31/2025
Sabra Crockett	07/31/2026
Janelle Renee Dunn	07/31/2026
Jennifer Gebhart	07/31/2026
Kevin Hyde	07/31/2024
Matt Kamer	07/31/2023
Sarojini Kanotra, PhD	07/31/2026
Jonathan Lowe	07/31/2024
Elizabeth Zimmerman, PhD	07/31/2026

Describe the Board term limit policy:

CTC Board Members have the option of serving two consecutive three-year terms.

Three Highest Paid Staff Names	Annual Salary
Charlie Sexton	\$ 78,788.00
Jessica De La Rosa	\$ 50,000.00
Margaret Phillips	\$ 49,862.00

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

PROJECT START & END DATES: ZAYNAB'S NIGHT OF DESTINY, an audio production by Denmo Ibrahim, begins in December 2021 and concludes in May 2022. Following funding confirmation, exact dates of performances for the target audience of local Kindergarten-6th grade students will be confirmed.

PROGRAM SUMMARY: ZAYNAB, the poignant story of a girl recently arrived in Louisville from Egypt, is brought to life by a team of renowned artists, including playwright & voice actor Denmo Ibrahim, illustrations by Hend Al-Mansour, and music by Kaila Flexer. Inspired by local stories created in CTC's Connecting Cultures residencies with area students & groups, ZAYNAB aligns with national and local standards for arts and education, as well as JCPS's equity plan. The digital nature of this program lends itself to flexible scheduling, whether classes are in-person or if students are learning virtually. The Louisville Metro Council's generous support will be used to underwrite partial costs for 1) providing ZAYNAB & the accompanying digital book to at least 30 Louisville schools with unlimited listens for the school year, 2) one hard copy of the book to each school's library, 3) a digital teacher guide and enrichment tools, and 4) 6 live virtual classroom workshops per school taught by professional actors who, as the characters from the story, will interact with students and help them to share their own stories about where they come from and what has shaped who they are. **CLIENT POPULATION** will include approximately 7,500 students (K-6th grade) and teachers in about 30 schools across Louisville, targeting schools with transportation and economic challenges that limit access to arts and other educational enrichment by bringing the performance to them through a virtual platform.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):

The itemized budget for this project is included in Section 6. No funds will be re-granted or used for sub-grantees. Funding will be used for the expense of \$1,700 per school (about \$4 per student) for 30 schools. Please note that the "Non-Metro Expenses" indicated in Column 2 of Section 6 comprise the remaining costs of the ZAYNAB'S NIGHT OF DESTINY production, and not CTC's annual operating budget.

Please find attached a list of schools requesting performances as well as tentative commitments by Council members (to date). This support is vital for schools already facing deep budget cuts as well as more than 60,000 JCPS students and their families living at or below the poverty level. Metro Council funding will be used to leverage matching funding from private donors for the balance of the project's costs. CTC's virtual performances of ZAYNAB'S NIGHT OF DESTINY and the program's accompanying virtual workshops will further save schools busing costs since students will not need to be transported to a theatre space, losing hours of out-of-school time. ZAYNAB'S NIGHT OF DESTINY also provides a valuable learning opportunity with real-time, interactive discussions with the production's professional actors, complementing resources provided by CTC to the classroom teachers.

Also, CTC performances will be provided in schools, community centers, and libraries within D2, D8, and D10.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

N/A.

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

☒ The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

☐ Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

Benefits of the ZAYNAB'S NIGHT OF DESTINY project to be measured include:

*75% or more of educators reported that the project was a productive use of school-day time.

*90% of students/families/educators showed increased awareness of the arts.

*60% of teachers reported students demonstrating understanding of the themes and topics in the story.

*60% of teachers reported using the teacher resource guide/enrichment tool to support learning objectives and provide students with enrichment tools.

Data to quantify benefits/outcomes will be obtained through online surveys to educators and parents/guardians. Student outcomes will be obtained through self-reporting and information from teachers and parents/guardians. Please find attached examples of surveys that will be sent to teachers as well as surveys that will be accessible to parents of students who engage in ZAYNAB. CTC considers data collection and program assessment as constant, interrelated parts of planning for continuous improvement, including the assessment process of learning 21st century skills (communication, collaboration, creativity, initiative, and problem-solving) and knowledge to develop artistic abilities and artistic literacy. CTC's evaluation expertise in developing an effective arts assessment model (only one of its kind in Louisville) is reflected by statistics demonstrating students who attended two or more semesters in the Conservatory showed 15.8% growth on average in 21st century skill development. Students who attended four or more semesters demonstrated 27% growth on average, and students who attended every semester for five years demonstrated 44% growth on average. Peer-reviewed research of CTC's Conservatory evaluation model by George Mason University (GMU) was recently accepted by the American Psychological Association's "Translational Issues in Psychological Science" academic journal. The paper will be published in March 2022 in a special issue on Psychological Science and Creativity.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

With theatre, by nature, a collaborative endeavor, CTC models "working with others" throughout its programming. This enhances quality, addresses community needs, and diversifies financial support. Partnerships specific to ZAYNAB'S NIGHT OF DESTINY include a 3-year Connecting Cultures grant award from the Doris Duke Foundation for Islamic Art in 2019 and grants from the National Endowment for the Arts, Republic Bank, and Fund for the Arts. Commissioned playwright Denmo Ibrahim (located in San Francisco) co-led Connecting Cultures residencies in December 2020 and January 2021 through a digital platform with support from CTC Teaching Artists, virtually engaging about 60 diverse participants from Nur Islamic School, Louisville Youth Group (LGBTQIA+), JCPS, and Imagine Blind Players (visually impaired theatre troupe). Drawing inspiration from the residencies, Ms. Ibrahim created the script for ZAYNAB'S NIGHT OF DESTINY, which represents the culmination of this 3-year project.

New & recent partnerships over the past year include the office of Kentucky First Lady Brittainy Beshear promoting CTC's virtual touring production of NATION IN CRISIS (partially funded by Louisville Metro Council last year); Fons Vitae Publishing (local nonprofit academic press), the publisher of the book of visual art accompanying ZAYNAB; the Muhammad Ali Center, which promoted our Connecting Cultures project and served as the site for our July 2021 Connecting Cultures fundraiser, and CTC's continued partnership with Kosair Charities and Fund for the Arts for provision of our specialized Outreach programming for youth with learning differences, neurodiversity, who have been exposed to Adverse Childhood Experiences, and more at Home of the Innocents, Brooklawn, and Bellewood.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
A: Personnel Costs Including Benefits	\$ 46,950.00	\$ 257,941.00	\$ 304,891.00
B: Rent/Utilities	\$ 0.00	\$ 6,240.00	\$ 6,240.00
C: Office Supplies	\$ 0.00	\$ 1,000.00	\$ 1,000.00
D: Telephone	\$ 0.00	\$ 0.00	\$ 0.00
E: In-town Travel	\$ 0.00	\$ 0.00	\$ 0.00
F: Client Assistance (See Detailed List on Page 8)	\$ 0.00	\$ 0.00	\$ 0.00
G: Professional Service Contracts	\$ 2,950.00	\$ 18,200.00	\$ 21,150.00
H: Program Materials	\$ 0.00	\$ 0.00	\$ 0.00
I: Community Events & Festivals (See Detailed List on Page 8)	\$ 0.00	\$ 0.00	\$ 0.00
J: Machinery & Equipment	\$ 0.00	\$ 1,100.00	\$ 1,100.00
K: Capital Project	\$ 0.00	\$ 0.00	\$ 0.00
L: Other Expenses (See Detailed List on Page 8)	\$ 1,100.00	\$ 50,150.00	\$ 51,250.00
*TOTAL PROGRAM/PROJECT FUNDS	\$ 51,000.00	\$ 334,631.00	\$ 385,631.00
<i>Total Program Budget</i>	13.23%	86.77%	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	\$ 54,038.00
United Way	\$ 0.00
Private Contributions (do not include individual donor names)	\$ 280,593.00
Fees Collected from Program Participants	\$ 0.00
Other (please specify)	\$ 0.00
<i>Total Revenue for Column 2 Expenses</i>	\$ 334,631.00

**Total of Column 1 MUST match "Total Request on Page 1, Section 2"*

***Must equal or exceed total in column 2.*



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non- Metro Funds	Total Funds
Advertising/Marketing	\$ 0.00	\$ 2,000.00	\$ 2,000.00
Building Supplies	\$ 0.00	\$ 2,000.00	\$ 2,000.00
Business Insurance	\$ 0.00	\$ 5,600.00	\$ 5,600.00
Costumes	\$ 300.00	\$ 4,700.00	\$ 5,000.00
Depreciation	\$ 0.00	\$ 7,000.00	\$ 7,000.00
Licenses/Royalties	\$ 0.00	\$ 2,850.00	\$ 2,850.00
Memberships/Professional Development	\$ 0.00	\$ 1,500.00	\$ 1,500.00
Miscellaneous	\$ 0.00	\$ 1,000.00	\$ 1,000.00
Printing/Reproduction	\$ 0.00	\$ 1,500.00	\$ 1,500.00
Professional Fees	\$ 0.00	\$ 3,000.00	\$ 3,000.00
Program Supplies	\$ 0.00	\$ 2,000.00	\$ 2,000.00
Props/Set Materials	\$ 800.00	\$ 700.00	\$ 1,500.00
Repairs/Maintenance (vehicles)	\$ 0.00	\$ 3,000.00	\$ 3,000.00
Service Charges	\$ 0.00	\$ 4,300.00	\$ 4,300.00
Service/Maintenance Agreements	\$ 0.00	\$ 9,000.00	\$ 9,000.00
			\$ 0.00
			\$ 0.00
Total	\$ 1,100.00	\$ 50,150.00	\$ 51,250.00



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
Schools (Infrastructure/Educators)	\$ 20,000.00	Market Cost
<i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)	\$ 20,000.00	

*** DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: 08/01/2021

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO ☒ YES ☐

If YES, please explain:

Please note that CTC's current fiscal year organizational budget is austere, reflecting necessary budget cuts for reduced programming capacity resulting from the ongoing economic impact of the COVID-19 pandemic. CTC anticipates that its full programming capacity will be reinstated next year.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

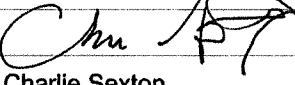
Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:		Date:	11/03/2021
Legal Signatory: (please print):	Charlie Sexton	Title:	Artistic Director
Phone:	(502) 589-0084	Extension:	301
Email:	charlie@commonwealththeatre.org		



ZAYNAB'S NIGHT OF DESTINY

One-of-a-kind audio immersive story by Denmo Ibrahim for grades K-6

presented by Commonwealth Theatre Center

Two years after moving from Egypt to Louisville, Zaynab is still struggling to make friends. When invited to her first-ever slumber party, she feels anything might be possible! There's only one problem: it's the last ten days of Ramadan, the holiest time of the year. When her mom says no to the party, Zaynab's tears of disappointment unlock a doorway into the Sahara Desert where she embarks on a magical journey of self-discovery.

Funded by the **Doris Duke Foundation for Islamic Art**, the **National Endowment for the Arts**, **Republic Bank**, and the **Fund for the Arts**, Commonwealth Theatre Center is excited to present this unique audio play to young audiences in the Greater Louisville Area as part of its Blue Apple Outreach Program. Brought to life by a team of internationally renowned artists, featuring playwright & voice actor Denmo Ibrahim, illustrations by Hend Al-Mansour, and music by Kaila Flexer, *Zaynab* is inspired by local stories created in CTC's "Connecting Cultures" residencies with Nur Islamic School of Louisville, Newcomer Academy, Louisville Youth Group, and Imagine Blind Players.

"By exploring some key concerns facing children — exclusion & inclusion, bullying & befriending, having multiple identities — Zaynab is more than our hero. Zaynab is us. [In the story Zaynab asks,] 'How do I develop confidence and bravery to be different? Or recognize the desire to fit in? What does it mean to be proud?' ... In addition to creating necessary and compelling work that seeks to confront struggles at the heart of young people today, Zaynab will further create visibility for Middle Eastern storytelling with a female protagonist."
—Playwright Denmo Ibrahim

Zaynab's Night of Destiny aligns with national and local standards for arts and education, as well as JCPS's equity plan. The digital nature of the program lends itself to flexible scheduling, whether classes are in-person or if students are learning virtually. Students will be encouraged to interact with digital tools that will empower them to share and celebrate their own stories about where they come from and what has shaped who they are.

Each program package (\$1,700/school) includes:

- Unlimited listens of the audio performance & access to the digital book for this entire school year
- One hard copy of the book for your school library*
- Teacher Resource Guide
- 6 classroom workshops titled "YOUR Night of Destiny!"* - a live, distance-learning program where students will interact with the central characters from the story and will work together to share their own journeys of belonging and cultural pride.



Contact CTC Assistant Business Manager Aletia Robey to book this experience:

aletia@commonwealththeatre.org | (502) 589-0084

Learn more about the project: www.commonwealththeatre.org/connecting-cultures

*Purchase additional copies of the book at \$25/each. Purchase additional workshops at \$200/classroom.

List of Council Member-Sponsored Virtual Performances (Still Being Updated/Confirmed)

Commonwealth Theatre Center's ZAYNAB'S NIGHT OF DESTINY Virtual Tour 2021-22 School Year

District 1: Jessica Green: 2 schools interested in receiving program. Tentative cost = \$3,400. Pending CM Green's approval. Wellington Elementary: 40216 Crums Lane: 40216

District 3: Keisha Dorsey: 2 schools interested in receiving program. Tentative cost = \$3,400. Pending CM Dorsey's approval. Cane Run Elementary: 40211 Mill Creek Elementary: 40216

District 4: Jecorey Arthur: 5 schools interested in receiving program. Tentative cost = \$8,500. Pending CM Arthur's approval. Breckinridge-Franklin Elementary: 40204 Byck Elementary: 40212 Lincoln Elementary: 40206 Shelby Traditional Academy: 40217 Emma L. Minnis: 40203

District 6: David James: 1 school interested in receiving program. Tentative cost = \$1,700. Pending CM James's approval. Brandeis Elementary: 40211

District 7: Paula McCraney: 2 schools interested in receiving program. Tentative cost = \$3,400. Pending CM McCraney's approval. Islamic School of Louisville: 40222 Wilder Elementary: 40222

District 8: Cassie Chambers Armstrong: 1 school interested in receiving program. Tentative cost = \$1,700. Pending CM Armstrong's approval. Bloom Elementary: 40204

District 9: Bill Hollander (sponsoring proposal): 2 schools committed. Cost: \$3,400. Field Elementary: 40206 Chenoweth Elementary: 40207

District 10: Pat Mulvihill: 1 school interested in receiving program. Tentative cost = \$1,700. Pending CM Mulvahill's approval. Camp Taylor Elementary: 40213

District 12: Rick Blackwell: 4 schools to date interested in receiving program. Tentative cost = \$6,800. Pending confirmation with CM Blackwell. Greenwood Elementary: 40258 Kerrick Elementary: 40216 Notre Dame Academy: 40216 Sanders Elementary: 40258

District 14: Cindi Fowler: 2 schools interested in receiving program. Tentative cost = \$3,400. Pending CM Fowler's approval. Eisenhower Elementary: 40258 Wilkerson Elementary: 40272

District 17: Markus Winkler: 2 schools interested in receiving program. Tentative cost = \$3,400. Pending CM Winkler's approval. Zachary Taylor Elementary: 40241 Chancey Elementary: 40241

District 18: Marilyn Parker: 1 school interested in receiving program. Tentative cost = \$1,700. Pending CM Parker's approval. Alex R. Kennedy Elementary: 40220

District 21: Nicole George: 1 school confirmed. Cost: \$1,700. Olmsted Academy South: 40214

District 24: Madonna Flood: 3 schools interested in receiving program. Tentative cost = \$5,100. Pending CM Flood's approval. Blue Lick Elementary: 40229 Hartstern Elementary: 40219 Blake Elementary: 40219

District 25: Amy Holton Stewart: 1 school interested in receiving program. Tentative cost = \$1,700. Pending CM Stewart's approval. Layne Elementary: 40272



OGDEN UT 84201-0046

In reply refer to: 0423223404
Apr. 13, 2017 LTR 252C 0
61-0902722 000000 00
Input Op: 0423223404 00005492
BODC: TE

COMMONWEALTH THEATRE CENTER INC
1123 PAYNE ST
LOUISVILLE KY 40204-2366



037559

Taxpayer Identification Number: 61-0902722

Dear Taxpayer:

Thank you for your Form 990.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,

Shane M. Painter
Dept. Manager, Entity

Enclosure(s):
Copy of this letter

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: MAY 28 2014

Walden Theatre Corporation
1123 Payne Street
Louisville, KY 40204

Employer Identification Number:
61-0902722

Person to Contact - ID Number:
Ms. Wan - 0203399

Contact Telephone Number:
877-829-5500 Toll-Free

Form 990 Required:
Yes



Dear Sir or Madam:

In your letter dated March 25, 2014, you requested classification as a public charity described in section(s) 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

In our letter dated July 1977, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you weren't a private foundation and you were classified as a public charity described in section 509(a)(3) of the Code.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in section(s) 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Accordingly, we have updated your public charity status in our records as you requested.

Since your exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified you of any change in your exempt status or foundation status cannot rely on this determination.

Please see enclosed Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, for helpful information about your responsibilities as an exempt organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

Page 2

Name: Walden Theatre Corporation
EIN: 61-0902722

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Tamera Ripporda

Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Publication 4221-PC



2508
Address any reply to: P.O. Box 276 Cincinnati, Ohio 45201

Department of the Treasury

Inquiries may be directed to:
Dale Pepper by calling 513-684-3578

District Director

Internal Revenue Service

Date: JUL 28 1977 In reply refer to:
L-178, EP-EO-2410-1

CIN: EO: 772 25 8

Federal Identification Number:
61-0902-722

Walden Theatre
1123 Payne Street
Louisville, Kentucky 40204

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

(Over)

Form I-178 (Rev. 8-72)

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,


District Director

COMMONWEALTH THEATRE CENTER				FY22 BUDGET <i>approved</i> 07.19.21
INCOME				
	EARNED			
1	Programming			
2	Tuition			
3		Fall		120,000
4		Spring		135,000
5		Summer		135,000
6		Total Tuition		390,000
7	Rehearsal Fees			6,000
8	Patron Tickets			40,000
9	Student Matinee Tickets			2,200
10	Touring Productions			6,000
11	Outreach Wrkshps/Resdncs			10,000
12	Total Programming			454,200
13	Concessions			3,000
14	Royalties			0
15	Rental Income			300
16	Program Advertisements			2,050
17	Interest			150
18	Miscellaneous			1,500
19	TOTAL EARNED INCOME:			461,200
20	CONTRIBUTED			
21	Special Events			
22		Fall Fundraiser		6,000
23		Raffle		10,000
24		Spring Fundraiser		10,000
25		Total Special Events		26,000
26	Grants			
27		Fund for the Arts		
28		Sustaining Impact Grant		96,000
29		Every Child Initiative		55,000
30		Miscellaneous		32,500
31		Total Fund for the Arts		183,500
32	Federal Government			174,500
33	State Government			24,200
34	Local Government			45,000
35	Corporate			25,000
36	Foundations			150,000
37	Total Grants			602,200
38	Individual Donations			
39		Board		10,000
40		Patrons		75,000
41		Total Individual Donations		85,000
42	In-kind Donations			15,000
44	TOTAL CONTRIBUTED INCOME:			728,200
	TOTAL INCOME			1,189,400
EXPENSE				
1	Personnel			
2	Contract Labor			
3		Instruction		
4		Conservatory		6,000

COMMONWEALTH THEATRE CENTER			FY22 BUDGET
5		Outreach	8,000
6		Summer	18,000
7		<i>Total Instruction</i>	<i>32,000</i>
8		Productions	
9		Directing/Design/Tech	8,700
10		Performers	13,200
11		<i>Total Productions</i>	<i>21,900</i>
12		Administration	15,000
13		<i>Total Contract Labor</i>	<i>68,900</i>
14		Salaries	760,000
15		Health Insurance/Benefits	59,000
16		Payroll Taxes/Workers Comp	72,000
17		Retirement	20,000
18		<i>Total Personnel</i>	<i>979,900</i>
19		Administration/General	
20		Bad Debt Expense	2,000
21		Building Supplies	4,500
22		Business Insurance	18,000
23		Small Equipment	3,500
24		Memberships/Prof.Dev.	4,500
25		Miscellaneous	2,000
26		Office Supplies/Postage	3,000
27		Professional Fees	19,000
28		Interest	2,500
29		Repairs/Maintenance	12,500
30		Service Charges	14,000
31		Service/Maintenance Agmts	30,000
32		Utilities/Occupancy	20,000
33		<i>Total Administration/General</i>	<i>135,500</i>
34		Programming	
35		Advertising/Marketing	8,000
36		Costumes	10,000
37		Financial Assistance	37,000
38		Program Supplies	8,000
39		Photography	3,000
40		Printing/Reproduction	5,000
41		Props/Set Materials	7,250
42		Rentals/Royalties	7,125
43		<i>Total Programming</i>	<i>85,375</i>
44		Fundraising	
45		Concessions	2,500
46		Event Expense	5,500
47		Miscellaneous	1,000
48		<i>Total Fundraising</i>	<i>9,000</i>
		TOTAL EXPENSE	1,209,775
		NET INCOME	-20,375
		Depreciation	20,000
		NET NET INCOME	-40,375

COMMONWEALTH THEATRE CENTER			FY22 BUDGET	FY22 ACTUAL
			<i>approved</i>	<i>as of</i>
INCOME			07.19.21	09.30.21
	EARNED			
1	Programming			
2	Tuition			
3		Fall	120,000	93,043
4		Spring	135,000	645
5		Summer	135,000	0
6		Total Tuition	390,000	93,688
7	Rehearsal Fees		6,000	0
8	Patron Tickets		40,000	0
9	Student Matinee Tickets		2,200	0
10	Touring Productions		6,000	0
11	Outreach Wrkshps/Resdnchs		10,000	2,400
12	Total Programming		454,200	96,088
13	Concessions		3,000	0
14	Royalties		0	0
15	Rental Income		300	0
16	Program Advertisements		2,050	0
17	Interest		150	8
18	Miscellaneous		1,500	0
19	TOTAL EARNED INCOME:		461,200	96,096
20	CONTRIBUTED			
21	Special Events			
22		Fall Fundraiser	6,000	0
23		Raffle	10,000	0
24		Spring Fundraiser	10,000	0
25		Total Special Events	26,000	0
26	Grants			
27		Fund for the Arts		
28		Sustaining Impact Grant	96,000	18,669
29		Every Child Initiative	55,000	0
30		Miscellaneous	32,500	0
31		Total Fund for the Arts	183,500	18,669
32	Federal Government		174,500	124,426
33	State Government		24,200	12,100
34	Local Government		45,000	0
35	Corporate		25,000	64
36	Foundations		150,000	20,000
37	Total Grants		602,200	175,259
38	Individual Donations			
39		Board	10,000	500
40		Patrons	75,000	1,200
41		Total Individual Donations	85,000	1,700
42	In-kind Donations		15,000	0
44	TOTAL CONTRIBUTED INCOME:		728,200	176,959
	TOTAL INCOME		1,189,400	273,055
EXPENSE				
1	Personnel			
2	Contract Labor			
3		Instruction		
4		Conservatory	6,000	1,985

COMMONWEALTH THEATRE CENTER			FY22 BUDGET	FY22 ACTUAL
5		Outreach	8,000	0
6		Summer	18,000	0
7		<i>Total Instruction</i>	<i>32,000</i>	<i>1,985</i>
8		Productions		
9		Directing/Design/Tech	8,700	0
10		Performers	13,200	0
11		<i>Total Productions</i>	<i>21,900</i>	<i>0</i>
12		Administration	15,000	1,000
13		<i>Total Contract Labor</i>	<i>68,900</i>	<i>2,985</i>
14		Salaries	760,000	103,416
15		Health Insurance/Benefits	59,000	9,833
16		Payroll Taxes/Workers Comp	72,000	11,685
17		Retirement	20,000	2,500
18		Total Personnel	979,900	130,419
19		Administration/General		
20		Bad Debt Expense	2,000	0
21		Building Supplies	4,500	0
22		Business Insurance	18,000	0
23		Small Equipment	3,500	0
24		Memberships/Prof.Dev.	4,500	169
25		Miscellaneous	2,000	100
26		Office Supplies/Postage	3,000	8
27		Professional Fees	19,000	4,000
28		Interest	2,500	70
29		Repairs/Maintenance	12,500	0
30		Service Charges	14,000	2,904
31		Service/Maintenance Agmts	30,000	1,917
32		Utilities/Occupancy	20,000	2,232
33		Total Administration/General	135,500	11,399
34		Programming		
35		Advertising/Marketing	8,000	2,612
36		Costumes	10,000	0
37		Financial Assistance	37,000	2,987
38		Program Supplies	8,000	288
39		Photography	3,000	0
40		Printing/Reproduction	5,000	0
41		Props/Set Materials	7,250	93
42		Rentals/Royalties	7,125	30
43		Total Programming	85,375	6,010
44		Fundraising		
45		Concessions	2,500	0
46		Event Expense	5,500	30
47		Miscellaneous	1,000	0
48		Total Fundraising	9,000	30
		TOTAL EXPENSE	1,209,775	147,858
		NET INCOME	-20,375	125,196
		Depreciation	20,000	3,334
		NET NET INCOME	-40,375	121,862

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047
2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning **08/01/19**, and ending **07/31/20**

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

Commonwealth Theatre Center, Inc.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)
1123 Payne Street

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

Louisville KY 40204

F Name and address of principal officer:

Alison Huff
1123 Payne Street
Louisville KY 40204

D Employer identification number

61-0902722

E Telephone number

502-589-0084

G Gross receipts \$

1,184,080

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

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

J Website: **www.commonwealththeatre.org**

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: **1976**

M State of legal domicile: **KY**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Developing youth and our community through excellence in theatre education and performance.			
	2 Check this box ☐ 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) 17		
	4	Number of independent voting members of the governing body (Part VI, line 1b) 17		
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a) 26		
	6	Total number of volunteers (estimate if necessary) 337		
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0	
7b		Net unrelated business taxable income from Form 990-T, line 39 0		
Prior Year		Current Year		
8		Contributions and grants (Part VIII, line 1h) 639,901	690,149	
9		Program service revenue (Part VIII, line 2g) 654,863	471,827	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d) 128	88	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 20,118	19,228	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,315,010	1,181,292	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0	0
		14	Benefits paid to or for members (Part IX, column (A), line 4) 0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 805,742	787,851	
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0	0	
	b	Total fundraising expenses (Part IX, column (D), line 25) 136,318		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 414,299	327,659	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,220,041	1,115,510	
	19	Revenue less expenses. Subtract line 18 from line 12 94,969	65,782	
Net Assets or Fund Balances	Beginning of Current Year		End of Year	
	20	Total assets (Part X, line 16) 370,590	670,039	
	21	Total liabilities (Part X, line 26) 38,303	271,970	
22	Net assets or fund balances. Subtract line 21 from line 20 332,287		398,069	

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 Alison Huff		Date Managing Director	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name Barbara Lasky	Preparer's signature Barbara Lasky	Date 01/28/21	Check ☐ if self-employed PTIN P00015280
	Firm's name ▶ Baldwin CPAs, PLLC	Firm's EIN ▶ 20-1416603		
	Firm's address ▶ 10180 Linn Station Road Suite 200 Louisville, KY 40223	Phone no. 859-626-9040		

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

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2019)

Form 990 (2019) **Commonwealth Theatre Center, Inc.** 61-0902722Page **2****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:**Developing youth and our community through excellence in comprehensive theatre education and performance.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **830,054** including grants of \$) (Revenue \$ **471,827**)
See Schedule O**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **830,054**

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 Revenue Procedure 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)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	49	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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	26
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	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	X
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	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
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

Form 990 (2019) **Commonwealth Theatre Center, Inc.** 61-0902722Page **6**

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

Section A. Governing Body and Management

	1a	17	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		17		
b Enter the number of voting members included on line 1a, above, who are independent	1b	17		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6 Did the organization have members or stockholders?		6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?		8a	X	
b Each committee with authority to act on behalf of the governing body?		8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		9		X

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

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

Section C. Disclosure

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

Alison Huff
Louisville

1123 Payne Street

KY 40204

502-589-0084

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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

(A) 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) Charles Sexton	40.00									
Artistic Director	0.00			X				73,928	0	6,735
(2) Alison Huff	40.00									
Managing Director	0.00			X				66,004	0	6,404
(3) Angela McCorckle Buckler	1.00									
Board Member	0.00	X						0	0	0
(4) Joe Legel, CPA	1.00									
Treasurer	0.00	X		X				0	0	0
(5) Kathy Campbell	1.00									
Board Member	0.00	X						0	0	0
(6) Patti Clare	1.00									
Secretary	0.00	X		X				0	0	0
(7) Sabra L. Crockett	1.00									
Board Member	0.00	X						0	0	0
(8) Janelle Renee Dunn	1.00									
Board Member	0.00	X						0	0	0
(9) Jennifer Gebhart	1.00									
Board Member	0.00	X						0	0	0
(10) Mark Gomsak	1.00									
Vice President	0.00	X		X				0	0	0
(11) Kevin Hyde	1.00									
Board Member	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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) Matt Kamer	1.00									
Chair	0.00	X		X				0	0	0
(13) Brad Keeton	1.00									
Past President	0.00	X		X				0	0	0
(14) Jonathan Lowe	1.00									
Chair	0.00	X		X				0	0	0
(15) Brooke Edge, PhD	1.00									
Board President	0.00	X		X				0	0	0
(16) Melanie House-Mansfield, PhD	1.00									
Board Member	0.00	X						0	0	0
(17) Sarojini Kandtra, PhD	1.00									
Board Member	0.00	X						0	0	0
(18) Emory Williamson	1.00									
Board Member	0.00	X						0	0	0
(19) Elizabeth Zimmerman	1.00									
Board Member	0.00	X						0	0	0
1b Subtotal								139,932		13,139
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								139,932		13,139

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**

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

	Yes	No
3		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

	Yes	No
4		X

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
5		X

Section B. Independent Contractors

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

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

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

Part VIII Statement of RevenueCheck 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	97,157				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	592,992				
	g Noncash contributions included in lines 1a-1f	1g	\$ 5,255				
	h Total. Add lines 1a-1f			690,149			
Program Service Revenue	Business Code						
	2a Tuition			357,232	357,232		
	b Program Fees			111,592	111,592		
	c Miscellaneous			3,003	3,003		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			471,827			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			88			88
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real (ii) Personal				
	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	7a	(i) Securities (ii) Other				
	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	8a	6,501				
	b Less: direct expenses	8b	913				
	c Net income or (loss) from fundraising events			5,588			5,588
	9a Gross income from gaming activities. See Part IV, line 19	9a	15,515				
b Less: direct expenses	9b	1,875					
c Net income or (loss) from gaming activities			13,640			13,640	
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	Business Code						
	11a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			1,181,292	471,827	0	19,316	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**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	159,381	111,566	22,576	25,239
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	510,374	360,398	68,182	81,794
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	8,917	6,242	1,427	1,248
9 Other employee benefits	50,892	35,624	8,143	7,125
10 Payroll taxes	58,287	41,079	7,870	9,338
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	10,237		10,237	
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.)	103,180	94,225	8,955	
12 Advertising and promotion	8,718	8,718		
13 Office expenses	10,884	9,105	736	1,043
14 Information technology				
15 Royalties				
16 Occupancy	18,091	16,281	905	905
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	20,256	18,230	1,013	1,013
23 Insurance	14,971	10,975	1,923	2,073
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 Financial Aid	38,665	38,665		
b Repairs & Maintenance	28,583	25,724	1,429	1,430
c Supplies & Field Trips	27,492	27,492		
d Bad Debt Expense	15,878	15,878		
e All other expenses	30,704	9,852	15,742	5,110
25 Total functional expenses. Add lines 1 through 24e	1,115,510	830,054	149,138	136,318
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance SheetCheck 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	159,785	1	463,306
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	11,701	4	3,450
	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		8	
	9 Prepaid expenses and deferred charges	4,362	9	3,083
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 452,047		
	b Less: accumulated depreciation	10b 260,797	10c 194,742	191,250
	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	8,950
16 Total assets. Add lines 1 through 15 (must equal line 33)	370,590	16	670,039	
Liabilities	17 Accounts payable and accrued expenses	19,576	17	10,226
	18 Grants payable		18	
	19 Deferred revenue	18,727	19	14,665
	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	150,000
	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	97,079
	26 Total liabilities. Add lines 17 through 25	38,303	26	271,970
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	215,920	27	248,209
	28 Net assets with donor restrictions	116,367	28	149,860
	Organizations that do not follow FASB ASC 958, check here ☐ 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	332,287	32	398,069
	33 Total liabilities and net assets/fund balances	370,590	33	670,039

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Part XI Reconciliation of Net AssetsCheck 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	1,181,292
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,115,510
3	Revenue less expenses. Subtract line 2 from line 1	3	65,782
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	332,287
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	398,069

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

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2019**Open to Public
Inspection**

Name of the organization

Commonwealth Theatre Center, Inc.

Employer identification number

61-0902722**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2019

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	493,758	479,449	459,594	639,901	690,149	2,762,851
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						
4 Total. Add lines 1 through 3	493,758	479,449	459,594	639,901	690,149	2,762,851
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)						210,735
6 Public support. Subtract line 5 from line 4						2,552,116

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	493,758	479,449	459,594	639,901	690,149	2,762,851
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,460	2,198	1,739	128	88	5,613
9 Net income from unrelated business activities, whether or not the business is regularly carried on	15,414	17,656	19,692	20,118	19,228	92,108
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	2,182					2,182
11 Total support. Add lines 7 through 10						2,862,754
12 Gross receipts from related activities, etc. (see instructions)					12	2,811,131
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	89.15%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	98.73%
16a 33 1/3% support test—2019. 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—2018. 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—2019. 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—2018. 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	☐	

Schedule A (Form 990 or 990-EZ) 2019

Commonwealth Theatre Center, Inc.

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 in 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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ▶ ☐		
b 33 1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ▶ ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

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

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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?
- 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).
- 3** By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
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** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) 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.
- b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.
- 3** Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	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 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 ☐ Check here if the current year is the organization's first as a non-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		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2019 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

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

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

Part II, Line 10 - Other Income Detail

\$ 2,182

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2019

Name of the organization

Commonwealth Theatre Center, Inc.

Employer identification number

61-0902722

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(**3**) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (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, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

Page 1 of 2

Page 2

Name of organization

Commonwealth Theatre Center, Inc.

Employer identification number

61-0902722

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		\$ 33,707	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		\$ 133,428	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3		\$ 15,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4		\$ 72,400	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5		\$ 45,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6		\$ 112,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

Page 2 of 2

Page 2

Name of organization

Commonwealth Theatre Center, Inc.

Employer identification number

61-0902722

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
7		\$ 45,144	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

**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

2019**Open to Public
Inspection**

Name of the organization

Employer identification number

Commonwealth Theatre Center, Inc.**61-0902722****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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No		
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? ☐ Yes ☐ No		

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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? ☐ Yes ☐ No

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)? ☐ Yes ☐ No

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.

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.

b 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:

- c** Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance

	Amount
1c	
1d	
1e	
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:

- (i) Unrelated organizations
(ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		10,000		10,000
b Buildings		294,405	134,610	159,795
c Leasehold improvements				
d Equipment		147,642	126,187	21,455
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶				191,250

Schedule D (Form 990) 2019

Commonwealth Theatre Center, Inc.**61-0902722**Page **3****Part VII Investments – Other Securities.**

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Refundable Advances	55,859
(3) Line of Credit	41,220
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	97,079

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

Schedule D (Form 990) 2019

Commonwealth Theatre Center, Inc. 61-0902722

Page 4

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	1,190,352
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	9,060
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	9,060
3	Subtract line 2e from line 1	3	1,181,292
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	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,181,292

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	1,124,570
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	9,060
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	9,060
3	Subtract line 2e from line 1	3	1,115,510
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	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,115,510

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 X - FIN 48 Footnote

Management has concluded that any tax positions that would not meet the more-likely-than-not criterion of FASB ASC 740-10 would be immaterial to the financial statements taken as a whole. Accordingly, the accompanying financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statement of activities or accrued in the statement of financial position.

Part XIII Supplemental Information (continued)

**SCHEDULE G
(Form 990 or 990-EZ)**Department of the Treasury
Internal Revenue Service**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

2019Open to Public
Inspection

Name of the organization

Commonwealth Theatre Center, Inc.

Employer identification number

61-0902722**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 **e** ☐ Solicitation of non-government grants
- b** ☐ Internet and email solicitations **f** ☐ Solicitation of government grants
- c** ☐ Phone solicitations **g** ☐ Special fundraising events
- d** ☐ In-person solicitations

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.

Schedule G (Form 990 or 990-EZ) 2019

Commonwealth Theatre Center, Inc.

61-0902722

Page 2

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
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

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))
1 Gross revenue			15,515	15,515
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses			1,875	1,875
6 Volunteer labor	☒ Yes ☒ No	☒ Yes ☒ No	☒ Yes ☒ No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				1,875
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				13,640

9 Enter the state(s) in which the organization conducts gaming activities: **KY**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 G (Form 990 or 990-EZ) 2019

Commonwealth Theatre Center, Inc.

61-0902722

Page 3

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☒ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|----------|
| a The organization's facility | 13a | 100.00 % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ Donna Adams
1123 Payne St
Address ▶ Louisville KY 40204

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$
- c If "Yes," enter name and address of the third party:

Name ▶
Address ▶

16 Gaming manager information:

Name ▶
Gaming manager compensation ▶ \$
Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

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

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

OMB No. 1545-0047

2019**Open to Public
Inspection**

Name of the organization

Commonwealth Theatre Center, Inc.

Employer identification number

61-0902722

Form 990, Part III, Line 4a - First Accomplishment

Commonwealth Theatre Center (CTC), formerly Walden Theatre/Blue Apple Players (merged January 2015), provides a continuum of theatre education with a deep heritage of excellence, innovation and commitment to lifelong learning. For 43 years, CTC programs have been an effective and unique part of creative, academic, social, and economic development in the Greater Louisville Area and beyond. In FY20 CTC served 33,312 youth (PreK-12) and 4,861 adults with in-person programming, and provided 10,564+ virtual experiences as a response to COVID-19 restrictions. Annually CTC's programs reach individuals in 60+ zip codes regionally, including more than 240 schools and community centers as well as most Title 1 schools in the area. CTC's mission is to develop youth and our community through excellence in comprehensive theatre education and performance. Our continuum of learning includes Blue Apple Outreach's interdisciplinary workshop and residency programs that enrich math, science, social studies, language arts, and life skills curricula. Blue Apple also offers professional touring performances for youth and adults, and professional development for teachers. With a no-audition policy and financial aid for students, Walden Theatre Conservatory includes intensive theatre training for youth ranging from introductory to professional, student-produced and acted performances, an alumni program, professional performances, and adult acting classes.

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

The finance committee, managing director, business administrator, and board treasurer review form 990 prior to filing.

Schedule O (Form 990 or 990-EZ) (2019)

Page 2

Name of the organization

Employer identification number

Commonwealth Theatre Center, Inc.

61-0902722

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

Whenever a Board member has an actual or potential financial or personal interest in any matter coming before the Board, the interested member(s), or any member with knowledge of the interest, should fully disclose to the Board the nature of the interest. After disclosure of the interest and all material facts, the interested member(s) shall leave the meeting while the disinterested Board members decide by majority vote if a conflict of interest exists. If the Board decides a conflict of interest exists, the Board will direct that:

- 1.No interested Board member may vote or lobby on the matter or be counted in determining the existence of a quorum at the meeting of the Board at which such matter is voted upon;
- 2.Any matter in which any Board member has a financial or personal interest will only be approved by Board members not so interested and only if it is determined to be in the best interests of the organization;
- 3.Any approved direct or indirect payments to any interested Board member should be reasonable and not exceed fair market value;
- 4.The minutes of meetings at which such votes are taken shall record such disclosure, abstention, and rationale for approval.

If the Board has reasonable cause to believe any interested member has failed to disclose actual or possible conflicts of interest, it should

Schedule O (Form 990 or 990-EZ) (2019)

Page 2

Name of the organization

Employer identification number

Commonwealth Theatre Center, Inc.

61-0902722

inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board determines the member has failed to disclose an actual or possible conflict of interest, the Board shall take appropriate disciplinary and corrective action.

In furtherance of the policy, all Board members will be required to complete a conflict of interest certification and disclosure form on an annual basis and whenever information reported on the form changes or there is new information relevant to conflicts of interest.

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

Governing documents and financial statements are available upon request.

0069447.09

mstratton
AMD

COMMONWEALTH OF KENTUCKY
ALISON LUNDERGAN GRIMES, SECRETARY OF STATE

Alison Lundergan Grimes
 Kentucky Secretary of State
 Received and Filed:
 8/2/2016 10:43 AM
 Fee Receipt: \$8.00

Division of Business Filings
Business Filings
 PO Box 718
 Frankfort, KY 40602
 (502) 564-3490
 www.sos.ky.gov

Articles of Amendment
 (Domestic Nonprofit Corporation)

NPA

Pursuant to the provisions of KRS 14A and KRS Chapter 273, the undersigned applies to amend articles and, for that purpose, submits the following statements:

1. The name of the corporation on record with the Office of the Secretary of State is:

Walden Theatre Corporation

(The name must be identical to the name on record with the Secretary of State.)

2. The text of each amendment adopted: See Attachment "A"

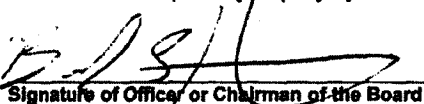
3. The date of adoption of each amendment was September 21, 2015

4. Check either a, b or c (whichever is applicable):

- a. ☐ The amendment(s) was (were) duly adopted by a quorum present at such meeting and that such amendment received at least two-thirds (2/3) of the votes which members present at such meeting or represented by proxy were entitled to cast.
- b. ☐ The amendment(s) was (were) duly adopted by consent in writing and was (were) signed by all members entitled to vote with respect thereto.
- c. ☒ The amendment(s) was (were) duly adopted by the board of directors and such amendment(s) received the vote of a majority of the directors in office since there are no members or members entitled to vote.

5. This application will be effective upon filing, unless a delayed effective date and/or time is provided. The effective date or the delayed effective date cannot be prior to the date the application is filed. The date and/or time is _____
 (Delayed effective date and/or time)

I declare under penalty of perjury under the laws of Kentucky that the foregoing is true and correct.


 Signature of Officer or Chairman of the Board

Brad Keeton
 Printed Name

President
 Title

7-12-16
 Date

ATTACHMENT "A"

ARTICLE 1

Name

The name of the corporation shall be **COMMONWEALTH THEATRE CENTER, INC.** (the "Corporation"). This Corporation is being renamed because of the merger between Walden Theatre Corporation and Blue Apple Players, Inc., which became effective on January 1, 2015.

RECEIVED & FILED

#16.00

JAN 2 3 04 PM '91

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
WALDEN THEATRE CORPORATION
#69447-940.

623493

1. The name of the Corporation is Walden Theatre Corporation.
2. The Corporation's Articles of Incorporation are amended to read in their entirety as set forth on Annex A hereto.
3. There are no members of the Corporation entitled to vote on the amendment of the Corporation's Articles of Incorporation. At a meeting of the Board of Directors of the Corporation held on August 27, 1990, the Board approved, by a vote of a majority of the directors of the Corporation then in office, the amendment of the Corporation's Articles of Incorporation to read in their entirety as set forth on Annex A hereto.

WALDEN THEATRE CORPORATION

By Rebecca Schupbach
Rebecca Schupbach, President

Date: 11/29/90

9999X.30178
#75:drb
NA15.178

ANNEX A

**AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
WALDEN THEATRE CORPORATION**

ARTICLE I

Name

The name of the corporation shall be Walden Theatre Corporation.

ARTICLE II

Duration

The duration of the corporation shall be perpetual.

ARTICLE III

Purpose

The corporation is organized exclusively for charitable, educational and literary purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and in particular to foster, encourage, promote and develop appreciation of and participation in the performing arts; to provide means, equipment and facilities to afford young persons an opportunity to acquire knowledge of the science of stagecraft and practical experience in theatre production; to provide means, equipment and facilities to afford qualified young authors, directors, performers or other youthful artists a medium through which their skills in theatrical form may be produced and presented to the public; to own, lease, operate and maintain

workshops and theatres; to provide instruction in the the theatre and the performing arts; and to cultivate, promote, foster, sponsor and develop an understanding and appreciation of the performing arts.

ARTICLE IV

Principal Office

The mailing address of the corporation's principal office shall be 233 West Broadway, Louisville, Kentucky 40202.

ARTICLE V

Powers

The corporation is empowered:

(a) to solicit, receive, accept, or acquire donations of public or private funds;

(b) to distribute its funds for charitable, educational and literary purposes consistent with the provisions of these Articles, the by-laws of the corporation, and all applicable laws and regulations;

(c) to buy, own, sell, convey, assign, mortgage, or lease any interest in personal or real property, and to construct, maintain and operate improvements on such real property, necessary or incident to the accomplishment of the purposes set forth in Article III hereof;

(d) to do and perform all acts and to exercise all powers given to nonprofit corporations under the provisions of Chapter 273 of the Kentucky Revised Statutes, which are reasonably

necessary to accomplish the purposes set forth in Article III hereof and which are not inconsistent with the corporation's qualification under Section 501(c)(3) of the Internal Revenue Code of the 1986, as amended (or under the corresponding provision of any future United States Internal revenue law), as a corporation organized exclusively for charitable, educational and literary purposes.

ARTICLE VI

Operations of the Corporation

The corporation shall, in the conduct of its purposes, be independent, non-sectarian, and non-denominational, and shall not discriminate on the grounds of sex, age, race, creed, color, physical disability, or national origin.

ARTICLE VII

Internal Affairs

The corporation shall have no capital stock nor shall it operate for pecuniary profit. The corporation shall have no power to issue certificates of stock nor to declare dividends. The corporation is dedicated to and operated exclusively for charitable, educational and literary purposes and no part of the net earnings of the corporation shall inure to the benefit of any private shareholders or individuals except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in ARTICLE III hereof.

No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the corporation shall not carry on any activities inconsistent with the corporation's qualification under Section 501(c)(3) of the Internal Revenue Code of the 1986, as amended (or under the corresponding provision of any future United States Internal revenue law), as a corporation organized exclusively for charitable, educational and literary purposes.

ARTICLE VIII

Members; Board of Directors

The corporation shall have no members. The affairs of the corporation shall be managed and conducted by its duly elected Board of Directors in compliance with these Articles of Incorporation, the by-laws of the corporation, and all applicable laws and regulations. The election of directors shall be as prescribed by the by-laws. Any one or more of the corporation's directors may be removed from office by a majority vote of the directors of the corporation then in office whenever in those directors' judgment the best interest of the corporation will be served thereby.

Directors may make and adopt by-laws not inconsistent with the provisions of these Articles or the laws of the Commonwealth

of Kentucky. Adoption of by-laws and subsequent amendments thereto shall be effective only upon the affirmative vote of a majority of the directors of the corporation.

ARTICLE IX

Dissolution of the Corporation

Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the debts and liabilities of the corporation, distribute of all of the assets of the corporation (a) exclusively to further the purposes of the corporation, or (b) to such organization as shall at the time qualify as an exempt organization within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal revenue law), as the Board of Directors shall determine. Any such assets not so disposed of shall be distributed by the Circuit Court of the county in which the principal office of the corporation is then located, or to an organization or organizations to be used in such manner as in the judgment of the court will best accomplish the purpose for which the corporation was organized.

ARTICLE X

Limitation of Director Liability

The personal liability of a director to the corporation for monetary damages for breach of his/her duties as a director shall be eliminated; provided, however, that the liability of a

director shall not be eliminated as follows: (a) for any transaction in which the director's personal financial interest is in conflict with the financial interests of the corporation; (b) for acts or omissions not in good faith or which involve intentional misconduct or are known to the director to be a violation of law; or (c) for any transaction from which the director derived an improper personal benefit.

ARTICLE XI

Indemnification

The corporation shall indemnify each of its current or former directors or officers (and his or her heirs, executors and administrators) for expenses actually and reasonably incurred by such director or officer in connection with the defense of any action, suit or proceeding, civil or criminal, in which he or she is made a party by reason of being or having been such a director or officer; provided, that no director or officer shall be indemnified for expenses incurred, if he or she shall be adjudged in such action, suit or proceeding to be liable for willful misconduct or wanton and reckless disregard for human rights, safety or property in the performance of such director's or officer's duty to the corporation. The corporation shall also advance amounts to a current or former director or officer (and his or her heirs, executors and administrators) to be used in the payment of expenses arising in connection with the defense of any action, suit or proceeding, civil or criminal, in which any director or officer of the corporation is made a party by reason

of being or having been such director or officer, provided that the person receiving the advance agrees in writing prior to the receipt of such advance to reimburse the corporation for all amounts advanced if the person is adjudged liable for willful misconduct or wanton and reckless disregard for human rights, safety or property in the performance of his or her duty to the corporation. In addition, the corporation may provide indemnification to a current or former director or officer in other circumstances to the extent authorized by the bylaws of the corporation or by a resolution of the Board of Directors, or as provided for in an agreement between the director or officer and the corporation.

9999X.30178
75:sb
MA31.178

Commonwealth of Kentucky

OFFICE OF
SECRETARY OF STATE

DREXELL R. DAVIS
Secretary



FRANKFORT,
KENTUCKY

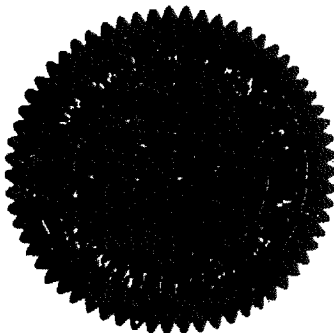
CERTIFICATE OF INCORPORATION OF NON-STOCK, NON-PROFIT CORPORATION

I, DREXELL R. DAVIS, Secretary of State of the Commonwealth of Kentucky, certify that there has been delivered to my office articles of incorporation of
WALDEN THEATRE CORPORATION

The name and address of the registered agent of this corporation is

NANCY N. SEXTON
504 BELLEWOOD ROAD
ANCHORAGE, KENTUCKY
CITY STATE

NOW, THEREFORE, finding that these articles of incorporation conform to law and that all fees therefore having been paid as prescribed by law, I, DREXELL R. DAVIS, Secretary of State, issue this Certificate of Incorporation.



SECRETARY OF STATE

Issued this 30TH day of APRIL, 1976,
at Frankfort, Kentucky.

Drexell R. Davis

SECRETARY OF STATE

ASSISTANT SECRETARY OF STATE

FILED AND RECORDED
 SECRETARY OF STATE OF KENTUCKY
 JANUARY 1964

CHARTER

Walden Theatre
 BY *Walden Theatre*

ARTICLES OF INCORPORATION

OF

WALDEN THEATRE CORPORATION

The undersigned, acting as sole incorporator of a nonstock, nonprofit corporation under the provisions of Chapter 271 of the Kentucky Revised Statutes, hereby adopts the following Articles of Incorporation for such corporation:

ARTICLE I

NAME

The name of the corporation shall be Walden Theatre Corporation.

ARTICLE II

DURATION

The period of duration of this corporation shall be perpetual.

18133

ARTICLE III

PURPOSE

The corporation is organized exclusively for charitable, educational and cultural purposes; and in particular to foster, encourage, promote and develop appreciation of and participation in the performing arts; to provide means, equipment and facilities to afford all persons an opportunity to acquire knowledge of the science of stagecraft and practical experience in theatre production; to provide means, equipment and facilities to afford qualified young authors, directors, performers or other youthful artists a medium through which their skills in theatrical form may be produced and presented to the public; to own, lease, operate and maintain workshops and theatres; to provide instruction in the theatre and the performing arts; and to cultivate, promote, foster, sponsor and develop the understanding, taste and appreciation of the performing arts.

ARTICLE IV

POWERS

a. The corporation shall have and may exercise any and all powers set forth in Chapter 271 of the Kentucky Revised Statutes which are necessary, suitable and proper for the attainment of its foregoing purposes.

b. The corporation shall have and may exercise in a manner consistent with its

purposes all other powers given to nonprofit corporations under the provisions of Chapter 273 of the Kentucky Revised Statutes.

c. The corporation shall, in the conduct of its purposes, be independent, non-sectarian, and non-denominational, and shall not discriminate on the grounds of sex, race, creed, color or national origin.

d. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, directors, officers, or other private persons; except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in ARTICLE III hereof.

e. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (1) by a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (2) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

ARTICLE V

REGULATION OF AFFAIRS

The affairs of the corporation shall be managed by the Board of Directors in compliance with these Articles of Incorporation and the By-Laws of the corporation.

ARTICLE VI

BOARD OF DIRECTORS

a. There shall be no members of the corporation.

b. The Board of Directors shall be composed of three (3) persons, all of whom shall have demonstrated their interest in and appreciation of the arts, and

In particular the theatrical arts. One Director shall be the Producer-Director of the Walden Theatre, one Director shall be the Headmaster of the Walden School, and the third Director shall be a member of the Board of Directors of Walden School Corporation and be appointed by the first two in accordance with the procedure set forth in the By-Laws of the corporation. The Board of Directors of Walden Theatre Corporation shall have authority to elect officers and committees, and to exercise any and all powers granted to Boards of Directors or to the members of nonstock, nonprofit organizations established under Kentucky law. The Board of Directors shall, at its organizational meeting, establish the terms of the initial members of the Board.

c. The names and addresses of the initial Board of Directors are as follows:

1. Nancy N. Sexton, 904 Bellewood Road, Anchorage, Kentucky 40223; Producer-Director, Walden Theatre;
2. Edward F. Vermillion, 12306 Mistletoe Road, Anchorage, Kentucky 40223; Headmaster, Walden School; and
3. John G. Carroll, Kentucky Home Life Building, Louisville, Kentucky 40202, appointed.

ARTICLE VII

REGISTERED OFFICE AND AGENT

The registered office of the corporation shall be 904 Bellewood Road, Anchorage, Kentucky 40223, and the registered agent of the corporation shall be Nancy N. Sexton, 904 Bellewood Road, Anchorage, Kentucky 40223.

ARTICLE VIII

AMENDMENTS

These Articles of Incorporation may be amended by a majority vote of the members of the Board of Directors having a right to vote and present at a duly called meeting of said Board at which a quorum is present.

ARTICLE IX

INCORPORATOR

The sole incorporator of the corporation is Nancy N. Sexton, 904 Bellewood Road, Anchorage, Kentucky 40223.

ARTICLE X

DISSOLUTION

Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation

tion, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

IN TESTIMONY WHEREOF, witness the signature of the sole incorporator, this

21st day of April, 1976.

Nancy N. Sexton
NANCY N. SEXTON

STATE OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

I, a Notary Public, in and for the State and County aforesaid, do hereby certify that the foregoing Articles of Incorporation of Walden Theater Corporation were this day produced before me in the State and County aforesaid and were signed and acknowledged by NANCY N. SEXTON, as the sole incorporator thereof, to be her free and voluntary act and deed.

WITNESS my hand and seal this 21st day of April, 1976.

My Commission Expires: Sept 12, 1977

John E. Gault
Notary Public, by *John E. Gault*

THIS INSTRUMENT PREPARED BY:

John E. Gault
JOHN E. GAULT
Attorney at Law
209 Kentucky West Life Building
Lexington, Kentucky 40502
562-1003

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give Form to the
requester. Do not
send to the IRS.**

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Commonwealth Theatre Center, Inc.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
5 Address (number, street, and apt. or suite no.) See instructions. 1123 Payne St.	Requester's name and address (optional)
6 City, state, and ZIP code Louisville, KY 40204	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
6	1								

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ 

Date ▶ **08/01/21**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

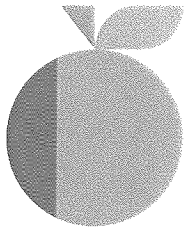
Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



BLUE APPLE OUTREACH

COMMONWEALTH
THEATRE
CENTER

Zaynab's Night of Destiny Teacher/Administrator Survey

Blue Apple Outreach Mission:
Creating joyful, community-driven learning through accessible, quality arts
experiences, and encouraging imaginative pathways to social & academic growth

Your participation helps us better serve our community. Thank you!

* 1. Name of Performance Site:

2. Your Name (Please include title if applicable):

3. Grade(s) you teach:

Other (please specify)

4. Your email address:

* 5. Our educational goal is to create Blue Apple Outreach programs that are thoughtful, relevant, and imaginative. **Please select all the ways in which Zaynab's Night of Destiny is thoughtful, relevant, and imaginative:**

- ☐ Is a productive use of school day time
- ☐ Provides a safe space for students to learn
- ☐ Celebrates the social and cultural importance of storytelling
- ☐ Helps teach/reinforce standards
- ☐ Introduces information new to students
- ☐ Provided valuable diversity in story
- ☐ Increases awareness of the arts
- ☐ Increases cultural awareness
- ☐ Provided valuable inclusivity in story
- ☐ Approaches subject matter in a new way for students
- ☐ Provides students an opportunity to experience creative expression
- ☐ Inspires new classroom activities (that continue after the program)
- ☐ None of the above

Please provide us with some of your observations on how our programs were thoughtful, relevant, and imaginative.

If the program was not thoughtful, relevant, and imaginative for your class, please share what happened and how we could improve.

--

* 6. Our teaching goal is to create arts experiences in which students are challenged, captivated, and uplifted.

Please select all the ways you observed your students challenged, captivated, or uplifted:

- ☐ Learned about instruments new to them
- ☐ Considered new points of view
- ☐ Were engaged or expressed enjoyment in the music and sound effects of the immersive
- ☐ Were captivated by the illustrations in the book
- ☐ Listened intently to the narrative storytelling and character voices
- ☐ Read along in the book while listening to the story
- ☐ After the arts program was completed, students continued to talk or ask questions about the experience or content
- ☐ Expressed a desire to learn more
- ☐ None of the above

Please provide us with some of your observations on how students were challenged, captivated and uplifted.

If students were not challenged, captivated or uplifted, please share what happened and how we could improve.

--

* 7. As part of our Connecting Cultures programming, our aim is to build bridges between people, build acceptance through awareness and increase representation.

Please select all the ways your students demonstrated an understanding of themes and topics of our program:

- ☐ Identified and/or made connections with the desire to belong
- ☐ Identified and/or made connections with marginalization or "othered-ness" (feeling like an outsider)
- ☐ Identified and/or made connections with family traditions
- ☐ Expressed interest in or made connections to Egyptian culture
- ☐ Expressed interest in or made connections to Egyptian animals
- ☐ Recognized their own faith practices in the story
- ☐ Made compare/contrast observations with their own faith and those in the story
- ☐ Expressed interest or made connections to intersectionality
- ☐ None of the above

Please provide us with some of your observations on how students identified with and/or made connections with the themes and topics in our story.

If students did not identify or make connections with the themes, please let us know why you think there wasn't a connection.

--

* 8. I (or one of our teachers/staff) will implement/have implemented the following items from the Teacher Resource Guide to into our class time or homework (please select all that apply):

- ☐ "How to Listen to Zaynab's Night of Destiny"
- ☐ "How to Use the Resource Guide"
- ☐ Related Standards
- ☐ Additional Resources
- ☐ Introduction to Islamic Culture
- ☐ About the Music and Instruments
- ☐ A Conversation with the Illustrator
- ☐ Students made a food recipe at home or in the classroom
- ☐ Extension Activities
- ☐ Discussion prompts before and/or after listening to the audio immersive
- ☐ Glossary
- ☐ Creative Team Bios
- ☐ Dramaturgical Timeline
- ☐ Music
- ☐ Intersectionality Guide

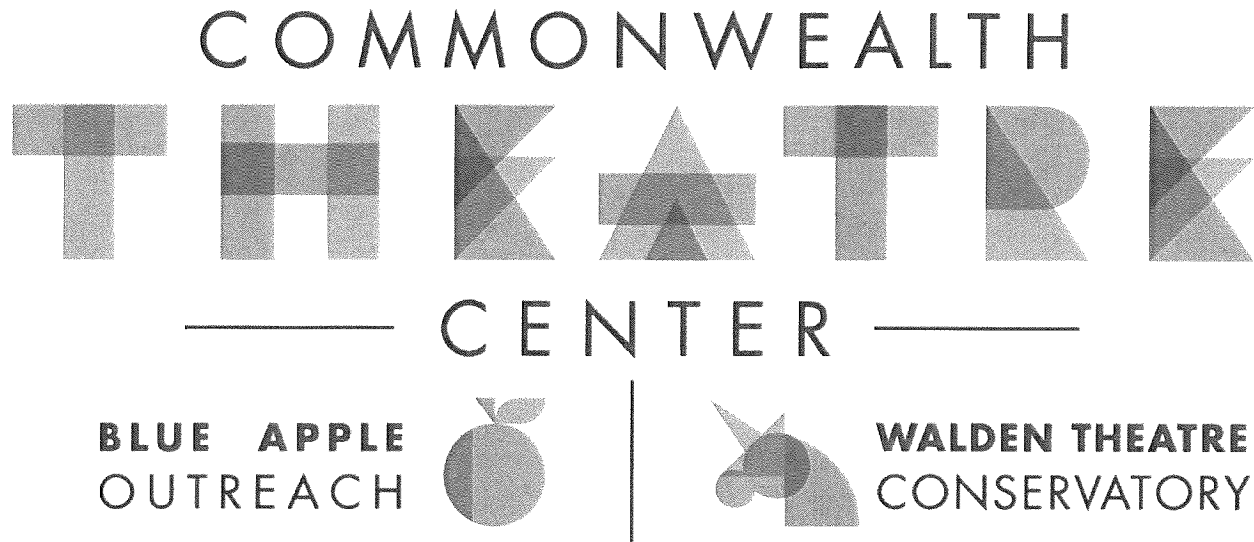
Please provide us with any feedback you have on the materials offered through this program. Which enrichment activities did you use and why?

We love to see examples of student work!

If you did not use the Teacher Resource Guide, we would appreciate knowing what we could do better next time! Thank you.

9. Final comments. Is there anything you would like us to know?

10. What kinds of plays or drama workshops would you like to see from us in the future?



Zaynab's Night of Destiny 2021
Family/Student Survey

Blue Apple Outreach Mission Statement:
Creating joyful, community-driven learning through accessible, quality arts
experiences, and encouraging imaginative pathways to social & academic growth

Your participation helps us better serve our community. Thank you!

* 1. For Student to Answer:

Select the school or performance site you saw Zaynab's Night of Destiny:

* 2. For Student to Answer:

Check the sentence(s) that sounds like it is describing you.

(Select ALL that apply)

- ☐ This was the first time I've listened to an audio immersive story with characters, music and sound effects.
- ☐ I heard music that was new to me.
- ☐ I learned about musical instruments that were new to me.
- ☐ I liked looking at the pictures in the book.
- ☐ I read the book.
- ☐ I would like to listen or read this book again.
- ☐ I learned about different jobs in theatre
- ☐ Other (please specify)

* 3. For Student to Answer:

Click the sentences that sound like they are describing you . . .

- ☐ There is a character in this book that looks similar to me.
- ☐ There is a character in this book that looks similar to people I know.
- ☐ I know what Zaynab feels like, because I have moved before.
- ☐ I know what Zaynab feels like, because someone I cared about died.
- ☐ I know what Zaynab feels like, because I have felt left out before.
- ☐ My family has traditions.
- ☐ My family has rules.
- ☐ My family practices a faith.
- ☐ I have stuffed animal friend like Zaynab.
- ☐ I liked the animals in the story. I want to learn more about animals in Egypt.
- ☐ I learned about Islamic traditions.
- ☐ I learned about Egypt.
- ☐ Other (please specify)

- ☐ None of the above. I had heard all of the stories or songs before.

* 4. For Student to Answer:

Tell us more! What did you like about Zaynab's Night of Destiny? Why?

* 5. For Student to Answer:

What did you learn from the story?

6. For Student to Answer:

What kinds of stories about kids would you like to see next?

* 7. For Parent/Guardian to Answer:

Based on your conversation with your child, what do you see is the value or benefit of them experiencing this audio immersive story? - select all that apply.

- ☐ provides a safe space to learn
- ☐ increases awareness of the arts
- ☐ generates joy and activates imaginative play
- ☐ increases diversity in children's literature
- ☐ offers an important moral or topic through an adventurous story
- ☐ none of the above

Please provide us with any feedback you have on how/ if your child was impacted by seeing the story. We greatly value stories of lasting impressions theatre creates in young people. If you were unable to make a selection, we would appreciate knowing what we could do better next time. Thank you!

* 8. For Parent/Guardian to Answer:

After receiving a link to the Family Activity Page or discussing Zaynab's Night of Destiny, did you have a conversation about diversity? - Select all that apply.

- ☐ Yes.
- ☐ Yes. We talked about acceptance and diversity in their classroom/community/world.
- ☐ Not yet, but we intend to later.
- ☐ No, and I do not plan to have this discussion.
- ☐ We did not receive a link for the Family Activity Page.

* 9. For Parent/Guardian to Answer:

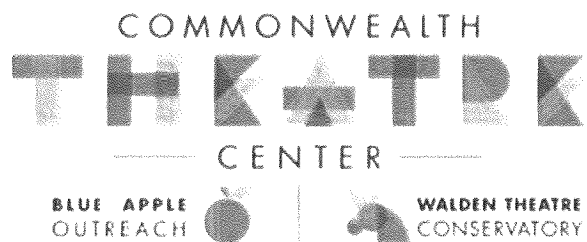
Did you see a Blue Apple musical when you were a child?

- ☐ I did, they visited my school.
- ☐ I was taken to a public performance at the Vogue/Brown or other theatre.
- ☐ Never had the opportunity, but I was familiar with the company before.
- ☐ I did not, this is the first I have heard of Blue Apple Players or Commonwealth Theatre Center

Please share any stories or memories you may have about the Blue Apple Players here:

10. What kinds of plays or programs would you like to see from us in the future? Any other comments?





Commonwealth Theatre Center, Inc.

Independent Auditors' Report

And Financial Statements

For the Years Ended

July 31, 2020 and 2019

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Independent Auditors' Report

To the Board of Directors of
Commonwealth Theatre Center, Inc.
Louisville, Kentucky

We have audited the accompanying financial statements of Commonwealth Theatre Center, Inc. (a not-for-profit organization) which comprise the statements of financial position as of July 31, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Commonwealth Theatre Center, Inc. as of July 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Baldwin CPAs, PLLC

Louisville, Kentucky
December 16, 2020

Commonwealth Theatre Center, Inc.
Statements of Financial Position
July 31, 2020 and 2019

	2020	2019
Assets		
Cash	\$ 463,306	\$ 159,785
Accounts receivable	3,450	11,701
Promise to give	8,950	-
Prepaid expenses	3,083	4,362
Land, building and equipment, net	191,250	194,743
Total Assets	<u>\$ 670,039</u>	<u>\$ 370,591</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 10,226	\$ 19,577
Deferred revenue	14,665	18,727
Refundable advances	55,859	-
Line of credit	41,220	-
Notes payable	150,000	-
Total Liabilities	<u>271,970</u>	<u>38,304</u>
Net Assets		
Without donor restriction	248,209	215,920
With donor restriction	149,860	116,367
Total Net Assets	<u>398,069</u>	<u>332,287</u>
Total Liabilities and Net Assets	<u>\$ 670,039</u>	<u>\$ 370,591</u>

Commonwealth Theatre Center, Inc.
Statements of Activities
For the Years Ended July 31, 2020 and 2019

	2020		2019	
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions
		Total		Total
Revenue and support				
Contributions and grants	\$ 549,349	\$ 699,209	\$ 523,534	\$ 639,901
Tuition	357,232	357,232	486,731	486,731
Program fees	111,592	111,592	155,256	155,256
Miscellaneous	3,091	3,091	13,004	13,004
Special events	22,016	22,016	25,522	25,522
Special events expense	(2,788)	(2,788)	(5,404)	(5,404)
	1,040,492	1,190,352	1,198,643	1,315,010
	116,367	-	82,035	-
Net Assets Released from Restriction				
	1,156,859	1,190,352	1,280,678	1,315,010
Total Revenue and Support				
	838,557	838,557	966,131	966,131
Program services	147,768	147,768	136,951	136,951
Management and general	138,245	138,245	116,959	116,959
Fund raising				
Total Expenses				
	1,124,570	1,124,570	1,220,041	1,220,041
Change in Net Assets				
Net assets at beginning of year	32,289	65,782	60,637	94,969
	215,920	332,287	155,283	237,318
Net Assets at End of Year				
	\$ 248,209	\$ 398,069	\$ 215,920	\$ 332,287

The accompanying notes are an integral part of these financial statements.

Commonwealth Theatre Center, Inc.
Statements of Functional Expenses
For the Years Ended July 31, 2020 and 2019

	2020			2019				
	Total	Program Services	Management & General	Fund Raising	Total	Program Services	Management & General	Fund Raising
Salaries	\$ 656,618	\$ 462,768	\$ 88,656	\$ 105,194	\$ 678,682	\$ 509,679	\$ 85,692	\$ 83,311
Payroll taxes	58,287	41,079	7,870	9,338	61,408	46,116	7,754	7,538
Benefits	72,947	51,411	9,849	11,687	65,652	49,304	8,289	8,059
Theater expenses	27,492	27,492	-	-	53,256	53,256	-	-
Scholarship expense	38,665	38,665	-	-	41,773	41,773	-	-
Contract labor	103,180	94,225	8,955	-	138,989	137,109	1,880	-
Occupancy	18,091	16,281	905	905	22,466	20,220	1,123	1,123
Office expense/supplies	5,730	4,201	736	793	5,104	4,037	547	520
Professional fees	10,237	-	10,237	-	9,633	-	9,633	-
Advertising	8,718	8,718	-	-	12,027	12,027	-	-
Repairs and maintenance	37,642	33,878	1,882	1,882	46,116	41,504	2,306	2,306
Insurance	14,971	10,975	1,923	2,073	13,821	10,933	1,480	1,408
Printing	5,154	4,904	-	250	5,466	5,216	-	250
Bank fees	14,015	-	14,015	-	15,088	-	15,088	-
Fund raising supplies	3,250	-	-	3,250	9,390	-	-	9,390
Bad debt expense	15,878	15,878	-	-	1,014	1,014	-	-
Miscellaneous	13,439	9,852	1,727	1,860	20,169	15,954	2,160	2,055
Depreciation	20,256	18,230	1,013	1,013	19,987	17,989	999	999
Direct cost of special events	2,788	-	-	2,788	5,404	-	-	5,404
Total expenses	1,127,358	838,557	147,768	141,033	1,225,445	966,131	136,951	122,363
Less direct cost of special events	(2,788)	-	-	(2,788)	(5,404)	-	-	(5,404)
Total expenses included in expense section of statement of activities	\$ 1,124,570	\$ 838,557	\$ 147,768	\$ 138,245	\$ 1,220,041	\$ 966,131	\$ 136,951	\$ 116,959
Percent of total	100.00%	74.57%	13.14%	12.29%	100.00%	79.19%	11.23%	9.58%

The accompanying notes are an integral part of these financial statements.

Commonwealth Theatre Center, Inc.
Statements of Cash Flows
For the Years Ended July 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Cash Flows from Operating Activities		
Change in net assets	\$ 65,782	\$ 94,969
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	20,256	19,987
Loss on disposal of building and equipment	1,628	-
(Increase) decrease in operating assets		
Accounts receivable	8,251	(4,241)
Promises to give	(8,950)	-
Prepaid expenses	1,279	(1,359)
Security deposit	-	600
Increase (decrease) in operating liabilities		
Accounts payable and accrued expenses	(9,351)	3,321
Deferred revenue	(4,062)	(18,746)
Refundable advances	55,859	-
Net Cash Provided by Operating Activities	<u>130,692</u>	<u>94,531</u>
Cash Flows from Investing Activities		
Purchase of equipment	(6,145)	(1,835)
Purchase of building improvements	(12,246)	(61,644)
Net Cash Used by Investing Activities	<u>(18,391)</u>	<u>(63,479)</u>
Cash Flows from Financing Activities		
Proceeds from line of credit	46,401	-
Payments on line of credit	(5,181)	-
Proceeds from notes payable	150,000	-
Net Cash Provided by Financing Activities	<u>191,220</u>	<u>-</u>
Net Increase in Cash	303,521	31,052
Cash at beginning of year	<u>159,785</u>	<u>128,733</u>
End of Year	<u><u>\$ 463,306</u></u>	<u><u>\$ 159,785</u></u>
Supplemental Disclosures		
Interest paid	\$ 866	\$ -

Commonwealth Theatre Center, Inc.
Notes to Financial Statements
July 31, 2020 and 2019

Note 1 - Summary of Significant Accounting Policies

Organization

Founded in 1976, Commonwealth Theatre Center (the Theatre) (formerly Walden Theatre/Blue Apple Players, merged January 2015) develops youth and community through excellence in comprehensive theatre education and performance. Located in Louisville, KY, the Theatre provides a continuum of education with a deep heritage of excellence, innovation, and commitment to lifelong learning. In a typical year, the Theatre serves over 55,000 youth (grades PreK-12) and adults across over 70 zip codes regionally, engaging more than 260 schools and community sites, plus most of the area's Title I schools. The Theatre offers many youth and families their first theatre experiences, building generations engaged in the arts who know the value that theatre brings to all facets of the community.

Funding is provided by individual, corporate and foundation contributions, tuition and program revenue and special events.

Basis of Accounting

The Theatre prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) with regards to financial statements of Not-for-Profit Organizations. Under this guidance, the Theatre is required to report information regarding its financial position and activities according to two classes of net assets. A description of the net asset categories follows:

Net assets without donor restrictions: expendable funds that are not subject to donor-imposed stipulations or invested in land, building and equipment.

Net assets with donor restrictions: stipulated by donors for specific operating purposes or are restricted by time. These include donor restriction requiring that the corpus to be invested in perpetuity and only the income be made available for operations in accordance with donor restrictions.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Cash

For purposes of the statement of cash flows, cash consists of all savings and checking accounts on deposit.

Accounts Receivable

Accounts receivable consist primarily of fees due from program services. The Theatre considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

**Commonwealth Theatre Center, Inc.
Notes to Financial Statements - Continued
July 31, 2020 and 2019**

Note 1 - Summary of Significant Accounting Policies - Continued

Promises to Give

Promises to give are recognized when the donor makes a promise to give to the Theatre that is, in substance, unconditional. Promises to give becoming due in the next year are recorded at net realizable value. Promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Land, Building and Equipment

Land, building and equipment are recorded at cost if purchased and fair market value if donated and depreciated based on the straight-line method over the estimated useful life of the respective assets (3-40 years). The cost of property and equipment purchased in excess of \$500 is capitalized.

Refundable Advances

Refundable advances are funds received from a third party for which services have yet to be provided, or for which donor conditions have yet to be met, and the grantor has a right of return.

Deferred Revenue

Deferred revenue results from recognizing tuition revenue in the period in which the service is performed. Accordingly, tuition fees received for the next year are deferred until the instruction commences.

Revenue Recognition

Contributions and grants are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest, is received and are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions and grants that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution or grant is recognized. All other donor restricted contributions and grants are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Conditional promises to give, that is, those with a measurable performance or other barriers, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Program fee revenue is recognized when the program takes place and tuition revenue is recognized when the classes take place during the year.

Special events revenue is recognized when the event takes place.

Donated Services

No amounts have been reflected in the financial statements for donated services. The Theatre pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Theatre with programs and solicitations.

Commonwealth Theatre Center, Inc.
Notes to Financial Statements - Continued
July 31, 2020 and 2019

Note 1 - Summary of Significant Accounting Policies - Continued

Expense Allocation

The costs of providing the various programs and supporting activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, costs have been allocated among the program and supporting services benefited. Directly identifiable expenses are charged to program and supporting services. The expenses that are allocated are compensation and benefits, which are allocated on the basis of estimates of time and effort and occupancy costs and depreciation, which are allocated on a square footage basis.

Advertising

Advertising costs are charged to expense when incurred. Advertising expense for the years ended July 31, 2020 and 2019 was \$8,718 and \$12,027, respectively.

Income Tax Status

The Theatre is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Theatre qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(1).

Management has concluded that any tax positions that would not meet the more-likely-than-not criterion of FASB ASC 740-10 would be immaterial to the financial statements taken as a whole. Accordingly, the accompanying financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statement of activities or accrued in the statement of financial position.

Recently Issued Accounting Standards

For the year ended July 31, 2020, the Theatre adopted the following FASB's Accounting Standards Updates (ASU):

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which, as amended, supersedes or replaces nearly all GAAP revenue recognition guidance. These standards establish a new contract and control-based revenue recognition model, change the basis for deciding when revenue is recognized over time or at a point in time, and expand disclosures about revenue. The Theatre implemented Topic 606 and adjusted the presentation in these financial statements accordingly. The amendments have been applied retrospectively to all periods presented, with no effect on net assets.

In June 2018, FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASU 2018-08). This standard assists entities in evaluating whether transactions should be accounted for as contributions or exchange transactions and determining whether a contribution is conditional. The Theatre implemented the provisions of ASU 2018-08 applicable to both contributions received and to contributions made in the accompanying financial statements under a modified prospective basis. Accordingly, there is no effect on net assets in connection with our implementation of ASU 2018-08.

Commonwealth Theatre Center, Inc.
Notes to Financial Statements - Continued
July 31, 2020 and 2019

Note 2 - Concentrations of Credit Risk

Cash – The Theatre periodically has cash balances in financial institutions in excess of amounts federally insured. The risk is managed by maintaining all deposits in high quality financial institutions. Cash as of July 31, 2020 and 2019 exceeded federally insured limits by \$214,543 and \$0, respectively.

Receivables – Financial instruments that are exposed to credit risk consist of accounts receivable. Accounts receivable are principally with individuals living in the Louisville area. Realization of these accounts is dependent on various individual economic conditions.

Note 3 - Promises to Give

Promises to give as of July 31, 2020 were unconditional and fully collectible within one year.

Note 4 - Land, Building and Equipment

At July 31, 2020 and 2019, the cost and accumulated depreciation of land, building and equipment were as follows:

	2020	2019
Land	\$ 10,000	\$ 10,000
Building	79,700	79,700
Building improvements	214,705	206,608
Furniture, equipment, and vehicles	147,642	145,074
Total costs	452,047	441,382
Less accumulated depreciation	(260,797)	(246,639)
Land, building and equipment, net	\$ 191,250	\$ 194,743
Depreciation expense	\$ 20,256	\$ 19,987

Note 5 - Refundable Advances

In April 2020, the Theatre received \$157,700 in loan funding from the Paycheck Protection Program (PPP), established pursuant to the recently enacted Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and administered by the U.S. Small Business Administration. The loan proceeds have been used to cover payroll and utility costs. The loan is eligible for forgiveness as part of the CARES Act if certain requirements currently in effect are met. The Theatre continues to evaluate the requirements of the CARES Act that allow for forgiveness; and anticipates the loan to be entirely forgiven pursuant to loan forgiveness standards currently in effect and therefore has recorded the loan under ASC 958-605, *Not-for-Profit Entities: Revenue Recognition* as a conditional contribution. As of July 31, 2020, the Theatre has met a portion of the PPP forgiveness requirements for headcount, limitations on compensation reductions, as well as spending the money on permitted expenses. Based on the forgiveness requirements met, \$116,841 has been recognized as grant revenue on the statement of activities for the year ended July 31, 2020 and the remaining amount of \$40,859 has been recorded as a refundable advance as of July 31, 2020 until the rest of the forgiveness requirements are met.

Commonwealth Theatre Center, Inc.
Notes to Financial Statements - Continued
July 31, 2020 and 2019

Note 5 - Refundable Advances - Continued

Certain grantor agreements stipulate that the grantors are entitled to a return of the grant for any funds not expended or committed for the purposes of the grant, or within the period covered by the grant. Accordingly, the Theatre recognizes the unexpended payments from these grantors as refundable advances until qualifying expenditures have been made. As of July 31, 2020, \$15,000 of conditional grant funds received were included in the refundable advances balance.

Note 6 - Line of Credit

The Theatre has available a \$65,000 line of credit, expiring February 2021. Interest is payable monthly at the prime rate of interest with a floor of 5.25% (5.25% on July 31, 2020). Outstanding balances as of July 31, 2020 and 2019 were \$41,220 and \$0, respectively.

Note 7 - Notes Payable

On May 25, 2020, the Theatre obtained an Economic Injury Disaster Loan (EIDL) for \$150,000. The proceeds from the note were used to support general operations and provide economic relief from government mandated closings due to the COVID-19 pandemic. As of July 31, 2020, none of this loan has been spent. The funds are being held in the event of any temporary cash flow shortage. The note requires 348 monthly payments, beginning on May 25, 2021, of principal and interest of \$641 and bears interest at a fixed rate of 2.75%. Each payment will be first applied to interest accrued and the remaining balance of the payment, if any, will then be applied to principal.

Principal payments due on the note payable are as follows for the year ended July 31:

2021	\$ -
2022	573
2023	3,628
2024	3,729
2025	3,833
Thereafter	<u>138,237</u>
	<u><u>\$ 150,000</u></u>

Note 8 - Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following as of July 31:

	<u>2020</u>	<u>2019</u>
Restricted by purpose:		
Programs	\$ 131,960	\$ 114,814
Building improvements	-	1,553
Restricted by time:		
Subsequent operations	<u>17,900</u>	<u>-</u>
Total net assets with donor restrictions	<u><u>\$ 149,860</u></u>	<u><u>\$ 116,367</u></u>

Commonwealth Theatre Center, Inc.
Notes to Financial Statements - Continued
July 31, 2020 and 2019

Note 9 - Employee Benefit Plan

The Theatre maintains a defined contribution salary deferral plan covering substantially all employees. Under the plan, the Theatre contributes up to a 3% match on behalf of the employees. The expense to the Theatre under this plan for the years ended July 31, 2020 and 2019 was \$13,229 and \$15,554, respectively.

Note 10 - In-Kind Donations

The Theatre records various types of in-kind support, including materials and other intangible assets. Contributed in-kind support is recognized in accordance with FASB ASC 958-605-25, "Accounting for Contributions Received and Contributions Made." This pronouncement requires recognition of professional services received if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The services received by the Theatre do not meet these criteria.

Contributions of tangible assets are recognized at fair market value when received. The amounts are reflected in the accompanying financial statements as support and are offset by like amounts included in expenses or assets. In-kind donations for the years ended July 31, 2020 and 2019 were \$14,315 and \$14,600, respectively.

Note 11 - Liquidity and Availability

The following table reflects the Theatre's financial assets as of July 31, 2020 and 2019, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid, not convertible to cash within one-year, perpetual endowments, or funds donors or the governing board has set aside for a specific purpose. Board designations could be drawn upon if the board approves that action.

	2020	2019
Financial assets		
Cash	\$ 463,306	\$ 159,785
Accounts receivable	3,450	11,701
Promises to give	8,950	-
	<u> </u>	<u> </u>
Financial assets available for general expenditure within one year	<u>\$ 475,706</u>	<u>\$ 171,486</u>

In addition to financial assets available to meet general expenditures over the year, the Theatre anticipates covering its general expenditures by collecting sufficient program and other revenues, and utilizing resources from current and prior year's gifts.

Note 12 - Accounting Standards Updates

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (ASU 2020-07), requiring an entity to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. ASU 2020-07 includes additional disclosure requirements about contributed nonfinancial assets for not-for-profit entities, including additional disclosure requirements for recognized contributed services.

Commonwealth Theatre Center, Inc.
Notes to Financial Statements - Continued
July 31, 2020 and 2019

Note 12 - Accounting Standards Updates - Continued

The standard will be applied on a retrospective basis and will be effective for the year ending July 31, 2022. The Theatre does not expect the new standard will impact its financial statements other than a reclassification on the statement of activities and additional disclosures.

Note 13 - Subsequent Events

Due to the global coronavirus (COVID-19) outbreak in 2020, there have been resulting effects in the general economy that could negatively impact the Theatre as the broader economic impact of the COVID-19) develops. The ultimate impact of these matters to the Theatre and its financial condition are presently unknown. The effect of this subsequent event did not result in any changes to the accompanying financial statements as of and for the year ended July 31, 2020.

Management has evaluated subsequent events for recognition or disclosure in the financial statements through December 16, 2020, which was the date at which the financial statements were available to be issued.



Kentucky Secretary of State

Michael G. Adams

COMMONWEALTH THEATRE CENTER, INC.

[File Annual Report](#)[File Statement of Change of Principal Office](#)[File Statement of Change of registered Agent / Registered Address](#)[Printable Forms](#)[Additional Services](#)[Certificates](#)

General Information

Organization Number	0069447
Name	COMMONWEALTH THEATRE CENTER, INC.
Profit or Non-Profit	N - Non-profit
Company Type	KCO - Kentucky Corporation
Status	A - Active
Standing	G - Good
State	KY
File Date	4/30/1976
Organization Date	4/30/1976
Last Annual Report	6/30/2021
Principal Office	1123 PAYNE ST LOUISVILLE, KY 40204
Registered Agent	CHARLES N. SEXTON 1123 PAYNE STREET LOUISVILLE, KY 40204

Current Officers

President	Mark Gomsak
Vice President	Angie Buckler
Secretary	Patti Clare
Treasurer	Joe Legel
Director	Alison Huff
Director	Matt Kamer
Director	Brad Keeton

Director	Jonathan Lowe
Director	Kathy Campbell
Director	Sabra Crockett
Director	Janelle Renee Dunn
Director	Kevin Hyde
Director	Sarojini Kanotra
Director	Emory Williamson
Director	Elizabeth Zimmerman
Director	Jennifer Gebhart
Director	Brooke Edge

Individuals / Entities listed at time of formation

Director	NANCY N SEXTON
Director	EDWARD F VERMILLION
Director	JOHN G CARROLL
Incorporator	NANCY N SEXTON

Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

Annual Report	6/30/2021	1 page	PDF	
Annual Report	6/30/2020	1 page	PDF	
Annual Report	1/14/2019	1 page	PDF	
Annual Report	6/28/2018	1 page	PDF	
Annual Report	8/7/2017	1 page	PDF	
Amendment	8/2/2016	2 pages	tiff	PDF
Annual Report	6/24/2016	1 page	PDF	
Annual Report	7/1/2015	1 page	PDF	
Articles of Merger	12/24/2014	6 pages	tiff	PDF
Annual Report	6/30/2014	1 page	PDF	
Annual Report Amendment	10/7/2013	1 page	PDF	
Annual Report	7/1/2013	1 page	PDF	
Annual Report	6/29/2012	1 page	PDF	
Annual Report	7/22/2011	1 page	PDF	
Annual Report	2/17/2010	1 page	PDF	
Annual Report	6/25/2009	1 page	PDF	
Annual Report	1/23/2008	1 page	PDF	
Annual Report	1/17/2007	1 page	PDF	
Annual Report	3/8/2006	1 page	PDF	
Annual Report	7/28/2005	1 page	PDF	
Annual Report	7/2/2004	1 page	PDF	
Annual Report	9/23/2003	1 page	tiff	PDF
Annual Report	6/6/2002	1 page	tiff	PDF
Annual Report	5/1/2001	1 page	tiff	PDF
Annual Report	6/21/2000	1 page	tiff	PDF
Statement of Change	5/4/2000	1 page	tiff	PDF
Annual Report	6/2/1999	1 page	tiff	PDF
Annual Report	6/15/1998	1 page	tiff	PDF
Annual Report	7/1/1997	3 pages	tiff	PDF
Annual Report	7/1/1996	3 pages	tiff	PDF

Annual Report	7/1/1993	3 pages	tiff	PDF
Annual Report	7/1/1994	2 pages	tiff	PDF
Annual Report	7/1/1993	2 pages	tiff	PDF
Annual Report	7/1/1992	2 pages	tiff	PDF
Annual Report	7/1/1991	1 page	tiff	PDF
Amendment	1/2/1991	9 pages	tiff	PDF
Annual Report	7/1/1990	3 pages	tiff	PDF
Reinstatement	12/22/1989	1 page	tiff	PDF
Administrative Dissolution	11/10/1989	1 page	tiff	PDF
Sixty Day Notice	9/1/1989	1 page	tiff	PDF
Annual Report	7/1/1989	1 page	tiff	PDF
Annual Report	7/1/1977	4 pages	tiff	PDF
Articles of Incorporation	4/30/1976	7 pages	tiff	PDF

Assumed Names

Activity History

Filing	File Date	Effective Date	Org. Referenced
Annual report	6/30/2021 6:00:44 PM	6/30/2021 6:00:44 PM	
Annual report	6/30/2020 4:44:13 PM	6/30/2020 4:44:13 PM	
Annual report	1/14/2019 4:58:00 PM	1/14/2019 4:58:00 PM	
Annual report	6/28/2018 2:41:26 PM	6/28/2018 2:41:26 PM	
Annual report	8/7/2017 4:19:33 PM	8/7/2017 4:19:33 PM	
Amendment - Change name	8/2/2016 10:43:45 AM	8/2/2016	WALDEN THEATRE CORPORATION

Microfilmed Images

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Kentucky Unbridled Spirit

**METRO COUNCIL - CLERK'S OFFICE
NEIGHBORHOOD DEVELOPMENT FUND**

**ORGANIZATION
NAME:**

COMMONWEALTH THEATRE CENTER INC

**TOTAL AMOUNT
APPROPRIATED:**

\$42,500.00

**DATE APPROPRIATION
APPROVED:**

11/17/2021

DISTRICT:	AMOUNT:	ACCOUNT:
1	\$3,400.00	1103-105-0301-030102
2	\$6,800.00	1103-105-0302-030202
3		1103-105-0303-030302
4		1103-105-0304-030402
5		1103-105-0305-030502
6		1103-105-0306-030602
7		1103-105-0307-030702
8	\$3,400.00	1103-105-0308-030802
9	\$3,400.00	1103-105-0309-030902
10	\$3,400.00	1103-105-0310-031002
11		1103-105-0311-031102
12	\$6,800.00	1103-105-0312-031202
13		1103-105-0313-031302
14		1103-105-0314-031402
15		1103-105-0315-031502
16		1103-105-0316-031602
17	\$3,400.00	1103-105-0317-031702
18		1103-105-0318-031802
19		1103-105-0319-031902
20		1103-105-0320-032002
21	\$3,400.00	1103-105-0321-032102
22		1103-105-0322-032202
23		1103-105-0323-032302
24	\$5,100.00	1103-105-0324-032402
25	\$3,400.00	1103-105-0325-032502
26		1103-105-0326-032602

ORDINANCE NO. 187, SERIES 2021

AN ORDINANCE APPROPRIATING ~~\$5,100~~ ~~\$35,700~~ \$42,500 FROM NEIGHBORHOOD DEVELOPMENT FUNDS IN THE FOLLOWING MANNER: \$6,800 EACH FROM DISTRICTS 2 AND 12; \$5,100 FROM DISTRICT 24; AND \$3,400 EACH FROM DISTRICTS 1, 8, 9, 10, 17, 21, AND 25; AND \$1,700 FROM DISTRICT 21; THROUGH THE OFFICE OF MANAGEMENT AND BUDGET, TO THE COMMONWEALTH THEATRE CENTER TO BRING AUDIO IMMERSIVE STORY, ZAYNAB'S NIGHT OF DESTINY, TO SCHOOLS IN JEFFERSON COUNTY GRADES K-6 (AS AMENDED).

SPONSORED BY: COUNCIL MEMBERS HOLLANDER, GEORGE, BLACKWELL, FLOOD, GREEN, CHAMBERS ARMSTRONG, MULVIHILL, WINKLER, HOLTON STEWART, AND SHANKLIN

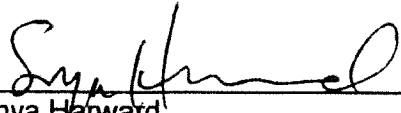
BE IT ORDAINED BY THE LEGISLATIVE COUNCIL OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT ("THE COUNCIL") AS FOLLOWS:

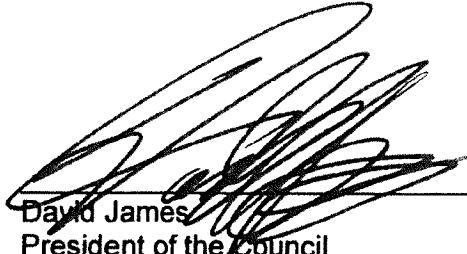
SECTION I: The sum of ~~\$5,100~~ ~~\$35,700~~ \$42,500 is hereby appropriated from Neighborhood Development Funds in the following manner: \$6,800 each from Districts 2 and 12; \$5,100 from District 24; and \$3,400 each from Districts 1, 8, 9, 10, 17, 21, and 25; and \$1,700 from District 21; through the Office of Management and Budget, to the Commonwealth Theatre Center to bring audio immersive story, Zaynab's Night of Destiny, to schools in Jefferson County Grades K-6.

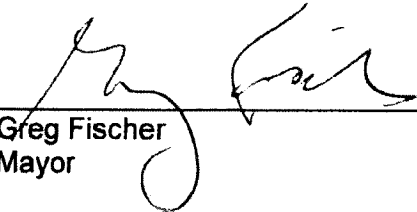
SECTION II: The Council has determined the funds requested in this Ordinance will be expended for a public purpose.

SECTION III: This grant is subject to the Council's Policies and Procedures as adopted and effective at the date of passage of this Ordinance.

SECTION IV: This Ordinance shall take effect upon its passage and approval.

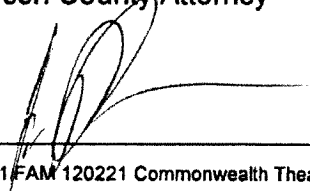

Sonya Harward
Metro Council Clerk


David James
President of the Council


Greg Fischer
Mayor

12/13/2021
Approval Date

APPROVED AS TO FORM AND LEGALITY:
Michael J. O'Connell
Jefferson County Attorney

BY: 
O-580-21/FAM 120221 Commonwealth Theater Center

LOUISVILLE METRO COUNCIL
READ AND PASSED
December 2, 2021

PAGE 1 OF 1

NDF GRANT AGREEMENT

THIS AGREEMENT made and entered into by and between the **LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT**, (hereinafter referred to as "Metro Government"), by and through its **OFFICE OF MANAGEMENT AND BUDGET**, and **COMMONWEALTH THEATRE CENTER, INC., 1123 PAYNE STREET, LOUISVILLE KY, 40204** (hereinafter referred to as "Grantee"):

WITNESSETH:

WHEREAS, the Grantee is in need of funds to carry out the activities outlined in the attached and incorporated Program/Project Budget; and

WHEREAS, Metro Government recognizes the importance of this program/project for meeting the needs of its citizens;

NOW, THEREFORE, it is mutually agreed by and between the Parties hereto as follows:

I. GRANTEE'S SERVICES AND RESPONSIBILITIES:

A. Grantee agrees to implement and administer this award in accordance with the Program/Project Budget approved through the NDF grant application process by the legislative council of the Louisville/Jefferson County Metro Government.

B. Grantee agrees to maintain, during the term of the contract, and retain not less than five years after completion thereof, complete and accurate records of all the Grantee's costs which are chargeable to Metro Government under this Agreement as well as all other funding sources for the funded program or project known as the **ZAYNAB'S NIGHT OF DESTINY, BY DENMO IBRAHIM**.

C. Grantee agrees that Metro Government shall have the right, at any reasonable time, to inspect and audit those records by authorized representatives of its own or any public

accounting firm selected by it. The records thus to be maintained and retained by the Grantee shall include (without limitation):

- 1) all payroll records accounting for total time distribution of Grantee's employees working full or part time on the Program/project to include timesheets, system payroll reports, payroll records from outsourced payroll companies, as well as cancelled payroll checks and/or bank statements, or signed receipts for payroll payments in cash. Note: if you are charging gross salary amount to the grant, additional documentation shall be needed to satisfy financial reporting requirements.
- 2) for those individuals contracted to provide services: service agreements, proposals, invoices as well as cancelled checks, or signed detailed receipts for payroll payments in cash;
- 3) invoices for purchases, receiving and issuing documents, and all the inventory records for Grantee's stores, stock or capital items;
- 4) paid invoices or receipts and cancelled checks for materials purchased, subcontractors, and any other third party charges; and
- 5) all records pertinent to this Project pertaining to participant records (sign-in sheets, attendance logs, etc), statistical records, and supporting documents for the same period of time.

D. For awards paid in one lump sum, the Grantee shall be required, and agrees to submit financial reports within 30 days after the close of the 60 days in which the Grantee must spend the full payment in accordance with section II.B. below.

For awards paid on a disbursement basis, the Grantee agrees to spend the full payment received and submit financial reports in accordance with the approved Program/Project Budget

and shall follow this reporting schedule:

Payment Processed July 1st – September 30th: Report due October 15th Payment Processed
October 1st – December 31st: Report due January 15th Payment Processed January 1st – March
31st: Report due April 15th Payment Processed April 1st – June 30th: Report due July 15th

The financial report shall be completed in the format provided by the Office of Management and Budget, shall account for all funds received and expended by the Grantee, and shall include the documentation identified in Section I.C. In addition, Grantee could be asked to provide documentation to support funding from other sources. All reports and correspondence shall be addressed to **Louisville/Jefferson County Metro Government, Office of Management and Budget, NDF Compliance, 611 West Jefferson Street, Louisville, Kentucky 40202.**

II. PAYMENTS:

A. Metro Government shall make payment based on the nature of the expenditure.

B. One payment for the total amount of the Agreement shall be made for items considered one time expenditures, such as advancements for community events and festivals or certain capital expenditures. The Grantee agrees to spend the total funds received in accordance with the Program/Project Budget within 60 days of the check date and submit to Metro Government a financial report with supporting documentation to include (without limitation) copies of cancelled checks, invoices, and receipts by the next applicable reporting date as stipulated in Exhibit C.

C. Payment shall be made through equal disbursements for operating expenditures such as salaries, rents, utilities, supplies, telephone, in-town travel and client assistance, or ongoing capital expenditures, such as construction projects. The initial disbursement shall be made to the Grantee upon execution of this Agreement. All subsequent disbursements to the initial payment are contingent upon full compliance by the Grantee to submit all applicable

financial reports and supporting documentation as identified in Section I.D and the NDF Training Presentation on the Metro Government Website.

D. For grants that are executed and the initial disbursement made after April 1st, the funds will be disbursed in two equal payments with the final payment occurring after the July 15th reports are received by OMB and approved. The Grantee shall receive an extension as identified in section IV.B. below.

E. The total amount payable under this Agreement shall not exceed the sum of **FORTY-TWO THOUSAND FIVE HUNDRED DOLLARS (\$42,500)** as set forth in Ordinance No. 187, Series 2021, and shall cover expenditures as specified in the Program/Project Budget of the Grantee. Such disbursements shall be made in accordance with this Agreement and the procedures established by Metro Government.

III. DURATION OF AGREEMENT:

A. This Agreement shall become effective as of the 17TH day of November 2021 and shall terminate on the 30th day of June 2022.

B. Any expenditures incurred by the Grantee prior to the effective date of this agreement, but are reimbursable in accordance with the approved Program/Project Budget, may be accepted as long as the Grantee has disclosed in the grant application that the expenditures were either already incurred prior to the application date, or were likely to occur after the application date but prior to the effective date of this Agreement.

C. Any unspent Grant Funds held by Grantee or Grant Funds not used in accordance with the Program/Project Budget shall be returned to Metro Government within 30 days of notification.

D. This Agreement may be terminated by submitting thirty (30) days' written notice to the non-terminating party of such intent to terminate. No matter who initiates the termination,

the Grantee shall return all unspent funds to Metro Government within thirty (30) days of such termination.

IV. AGREEMENT EXTENSIONS:

A. Any award paid to the Grantee via one full payment must be spent within 60 days of the check date as stipulated in section II.B. above. If a Grantee is unable to spend the award within 60 days, the Grantee may request an extension. Such written extension request shall conform to this Section.

B. Any award paid after April 1st of any fiscal year via multiple disbursements or in accordance with Section II.D above must be spent by September 30th of the following fiscal year. While this Agreement will terminate on June 30th, the Grantee will have an automatic extension of three (3) months, if needed, in order to spend the remaining funds. A written extension request is not required in this situation.

C. Any award paid prior to April 1st via multiple disbursements must be spent by June 30th. If the Grantee is unable to spend the funds in accordance with this deadline, an extension may be requested. Such written extension request shall conform to this Section.

D. A written request for an extension must be submitted and include the amount remaining to be spent, an explanation as to why the funds were not spent in accordance with the applicable deadlines identified in this agreement, and an estimated date by which the remaining funds will be fully expended. The request should be submitted to the **Louisville/Jefferson County Metro Government, Office of Management and Budget, NDF Coordinator, 611 West Jefferson Street, Louisville, Kentucky 40202**. A Grantee may request an extension only once, and the extension will be in effect for no more than ninety (90) days. If, at the end of the extension period, the Grantee still has not fully expended the award, the Grantee will be required to return any unspent funds within 30 days of notification.

V. AMENDMENTS TO THE PROGRAM/PROJECT BUDGET:

A. If the level of funding requested through the application process to support the Program/Project Budget is not approved, Exhibit B of this agreement and if applicable the Detail List(s) must be completed. Exhibit B must reflect only approved categories as per Metro Council policies and procedures.

B. If at any time in the duration of the agreement, the Grantee determines that they are unable to expend the awarded funds in accordance with the approved Program/Project Budget, an amendment may be requested. The Grantee must submit a written request to the Office of Management and Budget, NDF Compliance, 611 West Jefferson Street, Louisville, KY 40202. The request must include an explanation for the requested change. If approved, the Grantee will receive written approval from OMB.

VI. ADDITIONAL COVENANTS AND REPRESENTATIONS OF GRANTEE:

A. Grantee covenants that it has all necessary power, capacity and authority to execute and deliver this Agreement and to provide the services contemplated by this Agreement and the Program/Project Budget. Grantee further covenants that it is a duly organized and validly existing entity, is qualified to do business in the State of Kentucky, has full right, power and authority to enter into this Grant Agreement, and that the person signing on behalf of Grantee is authorized to do so.

B. Grantee covenants that the person executing this Agreement has the full and requisite power to legally bind the Grantee and no additional approvals are required.

C. Grantee agrees to expend all Grant Funds and to implement and administer the Program/Project strictly in conformity with the Program/Project Budget and this Agreement, and agrees not to deviate from the Program/Project Budget without the prior written agreement of Metro Government.

D. Grantee agrees that it shall implement and administer the Program/Project in compliance with all applicable laws, regulations and codes of the federal, state and local governments.

E. If Program/Project Budget is a fundraiser, Grantee agrees that the benefactors of such fundraiser shall use the proceeds of the fundraiser in a manner consistent with the rules that governed the Program/Project Budget granted through the NDF process.

F. Grantee agrees that in the implementation and administration of the Program/Project it shall not unlawfully discriminate against any person by reason of race, religion, color, sex, national origin, familial status, sexual orientation, gender identity, because the person is a qualified individual with a disability, is age 40 or over, is a smoker or non-smoker, or because of the person's Vietnam-era Veteran status.

G. Grantee covenants that this Agreement together with the Program/Project Budget is in all respects the legal, valid and binding obligation of the Grantee and the performance of the Program/Project and the compliance with the terms of this Agreement does not and will not violate any existing provisions of the Grantee's articles of incorporation, by-laws or other agreements of organization.

H. Grantee covenants that neither this Agreement, the Program/Project Budget, the grant application or any other document submitted to Metro Government in support of this grant contains any untrue statement of any material fact or omits to state any material fact necessary to make the statements contained therein, and further that there is no fact known to the Grantee that materially and adversely affects, or in the future could materially and adversely affect the ability of the Grantee to implement and administer the Project.

I. Grantee agrees to publicly acknowledge that Metro Government has provided partial funding for the program or project.

VII. HOLD HARMLESS:

The Grantee shall indemnify, hold harmless, and defend Metro Government, its elected and appointed officials, employees, agents and successors in interest from all claims, damages, losses and expenses including attorneys' fees, arising out of or resulting, directly or indirectly, from Grantee's (or Grantee's subcontractors, if any) performance or breach of this Agreement provided that such claim, damage, loss or expense is: (1) attributable to personal injury, bodily injury, sickness, death, or to injury to or destruction of property, including the loss of use resulting therefrom, or breach of contract, and (2) not caused by the negligent act or omission or willful misconduct of Metro Government or its elected and appointed officials and employees acting within the scope of their employment. In addition, the Grantee shall repay all Grant Funds disbursed by Metro Government to the Grantee if a court of competent jurisdiction enters a final, unappealable order that the appropriation that funded the Grant Funds was an unlawful appropriation of public funds under the Kentucky Constitution or the Kentucky Revised Statutes. This Hold Harmless and Indemnification Clause shall in no way be limited by any financial responsibility or insurance requirements and shall survive the termination of this Agreement.

VIII. DEFAULT:

Each of the following events or occurrences shall constitute an event of default under this Agreement:

- A. Declaration of Bankruptcy of Grantee.
- B. Failure to administer and implement the Program/Project in conformity with this Agreement and the Program/Project Budget.
- C. Failure to submit the financial reports required by Section I.D. of this Agreement in accordance with the established reporting schedule, or to furnish any additional information to

Metro Government if required pursuant to Section I.B. of this Agreement.

D. Disclosure or discovery that the covenants and representations made by the Grantee in this Agreement, the Program/Project Budget, the grant application or other document submitted in support of this Grant is, was, or shall be false or misleading in any material respect.

E. Disclosure or discovery that goods purchased with Grant Funds have not been used in accordance with the Program/Project Budget. In such cases, Grantee shall return said goods to Metro Government or return the amount of the Grant Funds.

IX. REMEDIES OF METRO GOVERNMENT UPON EVENTS OF DEFAULT:

Upon the occurrence of an event of default, Metro Government, in its sole discretion and without notice to the Grantee, may at any time exercise any one or more of the following rights and remedies:

A. Immediately terminate or suspend the Grant, by written notice, after which Metro Government shall be under no obligation to advance any undisbursed Grant Funds to the Grantee.

B. Immediately suspend the Grantee from receiving future NDF awards until all Default events have been satisfied.

C. Commence an appropriate legal or equitable action to enforce the Grantee's performance of the terms, covenants and conditions of this Agreement or the Program/Project Budget.

D. Declare all Grant Funds previously disbursed to the Grantee to be immediately due and payable in full, without any presentment, demand or notice of any kind, all of which are hereby waived by the Grantee.

E. Commence appropriate legal or equitable action to enforce the rights and remedies of Metro Government, or any one or more of them, pursuant to the terms, covenants and

conditions of this Agreement.

F. Exercise any other rights or remedies that may be available to Metro Government pursuant to this Agreement or under applicable laws.

X. EMPLOYER/EMPLOYEE RELATIONSHIP

It is expressly understood that no employer/employee relationship is created by this agreement nor does it cause Grantee to be an officer, official, or agent of Metro Government.

XI. GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Kentucky. In the event of any proceedings regarding this Agreement, the Parties agree that the venue shall be the state courts of Kentucky or the U.S. District Court for the Western District of Kentucky, Louisville Division. All Parties expressly consent to personal jurisdiction and venue in such Court for the limited and sole purpose of proceedings relating to this Agreement or any rights or obligations arising thereunder. Service of process may be accomplished by following the procedures prescribed by law.

XII. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement and understanding of the parties with respect to the subject matter set forth herein and this Agreement supersedes any and all prior and contemporaneous oral or written agreements or understandings between the Parties relative thereto. No representation, promise, inducement, or statement of intention has been made by the Parties that are not embodied in this Agreement.

WITNESS the agreement of the parties hereto as attested by their signatures affixed

hereon, this _____ day of _____, 2021.

APPROVED:

**LOUISVILLE/JEFFERSON COUNTY
METRO GOVERNMENT:**

(Office of Management and Budget)

By: _____

(Print Name)

Title: _____

Signature: _____

Date: _____

Approved as to form:

Print Name

Title

Signature

Date: _____

APPROVED:

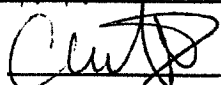
GRANTEE:

**(COMMONWEALTH THEATRE
CENTER, INC.)**

By: Charlie Sexton

(Print Name)

Title: Artistic Director

Signature: 

Agency Tax ID # 61-0902722

Date: 12/17/2021

EXHIBIT A
NDF PROGRAM/PROJECT BUDGET

PLEASE SEE ATTACHED GRANT APPLICATION
PROGRAM/PROJECT BUDGET

EXHIBIT B

AMENDED NDF PROGRAM/PROJECT BUDGET

AMENDED NDF GRANT PROGRAM/PROJECT BUDGET			
<i>Budget Category</i>	<i>Metro Funds</i>	<i>Non-Metro Funds</i>	<i>Total</i>
Personnel Costs, including benefits:	39,100	265,791	304,891
Rent / Utilities:	0	6,240	6,240
Office Supplies:	0	1,000	1,000
Telephone:	0	0	0
In-Town Travel:	0	0	0
Client Assistance, Attach Detailed List:	0	0	0
Professional Services Contracts:	2,550	18,600	21,150
Program Materials:	0	0	0
Community Events and Festivals, Attach Detailed List:	0	0	0
Machinery and Equipment:	0	1,100	1,100
Capital Project:			
Other Expenses, Attach Detailed List:	850	50,400	51,250
TOTAL:	42,500	343,131	385,631

Detail List for Budget Category – Client Assistance

Detail for CLIENT ASSISTANCE identified in the Budget above. Use multiple sheets if necessary	Metro Funds	Non-Metro Funds	Total
N/A			
TOTAL:			

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Detail for COMMUNITY EVENTS & FESTIVAL identified in the Budget above. Use multiple sheets if necessary	Metro Funds	Non-Metro Funds	Total
N/A			
TOTAL:			

Detail List for Budget Category – Other Expenses			
Detail for OTHER EXPENSES identified in the Budget above. Use multiple sheets if necessary	Metro Funds	Non-Metro Funds	Total
Advertising/Marketing	0	2,000	2,000
Building Supplies	0	2,000	2,000
Business Insurance	0	5,600	5,600
Costumes	425	4,575	5,000
Depreciation	0	7,000	7,000
Licenses/Royalties	0	2,850	2,850
Memberships/Professional Development	0	1,500	1,500
Miscellaneous	0	1,000	1,000
Printing/Reproduction	0	1,500	1,500
Professional Fees	0	3,000	3,000
Program Supplies	0	2,000	2,000
Props/Set Materials	425	1,075	1,500
Repairs/Maintenance (vehicles)	0	3,000	3,000
Service Charges	0	4,300	4,300
Service/Maintenance Agreements	0	9,000	9,000
TOTAL:	850	50,400	51,250

EXHIBIT C

PAYMENT METHOD & REPORTING SCHEDULES

PAYMENT METHOD TABLE:

Program/Project Expense	Payment Method
Personnel Costs (including Benefits)	DISBURSEMENTS
Rents/Utilities	
Office Supplies	
Telephone	
In-Town Travel	
Client Assistance	
Professional Service Contracts	
Program Materials	
Community Events and Festivals	ONE-TIME PAYMENT
Machinery and Equipment	DISBURSEMENTS or ONE-TIME PAYMENT as determined appropriate
Capital Project	
Other Expenses	

ONE TIME PAYMENT SCHEDULE:

<u>Payment Processed</u>	<u>One Payment</u>	<u>Funds Spent by</u>	<u>Final Report Due</u>
July 1 - Sept 30	Upon Execution	Within 60 days of check date	Within 30 days after the close of 60 days
Oct 1 - Dec 30	Upon Execution	Within 60 days of check date	Within 30 days after the close of 60 days
Jan 1 - Mar 31	Upon Execution	Within 60 days of check date	Within 30 days after the close of 60 days
April 1 - Jun 30	Upon Execution	Within 60 days of check date	Within 30 days after the close of 60 days

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Payment Processed (1st Payment)	1st Report Due	2nd Payment	2nd Report Due	3rd Payment	3rd Report Due	4th Payment	Funds spent By	Final Report Due
July 1 - Sept 30	Oct 15th	After Oct 15th report rec'd and approved	Jan 15th	After Jan 15th report rec'd and approved	April 15th	After April 15th report rec'd and approved	June 30th	July 15th
Oct 1 - Dec 31	Jan 15th	After Jan 15th report rec'd and approved	April 15th	After April 15th report rec'd and approved			June 30th	July 15th
Jan 1 - Mar 31	April 15th	After April 15th report rec'd and approved					June 30th	July 15th
April 1 - June 30 (automatic extension to Sept 30 th)	July 15th	After July 15th report rec'd and approved					Sept 30th	Oct 15th