

June 13, 2019

VIA FEDERAL EXPRESS

Internal Revenue Service
Attn: EO Determination Letters - Stop 31
201 West Rivercenter Boulevard
Covington, Kentucky 41011-1454

Re: Community Center for the Arts
Employer Identification Number 83-0314362

Dear Sir/Madam:

We enclose for your review the application for reinstatement of tax exemption of Community Center for the Arts, a Wyoming nonprofit corporation (the "Center"). The Center, which had its tax-exempt status automatically revoked, is seeking reinstatement under Revenue Procedure 2014-11, retroactive to the date of revocation, as a charitable organization described in Section 501(c)(3) of the Internal Revenue Code and a publicly supported organization described in Sections 509(a)(1) and 170(b)(1)(A)(vi).

The application consists of the following items:

1. Our check for \$600.00;
2. Reasonable Cause Statement for Retroactive Reinstatement (including certification that past-due returns have been filed);
3. Form 1023 Checklist;
4. Form 2848, Power of Attorney, previously filed May 24, 2019;
5. Form 1023, Application for Recognition of Exemption;
6. Articles of Incorporation as filed with the Wyoming Secretary of State;
7. Amended and Restated Bylaws, adopted June 23, 2016;
8. Statement of Revenue and Expenses;

Internal Revenue Service
June 13, 2019
Page 2

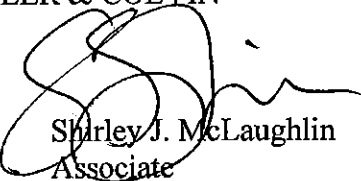
9. Balance Sheet as of December 31, 2018;
10. Supplemental Responses to Form 1023; and
11. Conflict of Interest Policy.

We look forward to receiving your prompt decision that the Center qualifies for retroactive reinstatement of its exemption as an organization described in Sections 501(c)(3), 509(a)(1) and 170(b)(1)(A)(vi) of the Code. If you have any questions, however, please contact this office.

Very truly yours,

ADLER & COLVIN

By:


Shirley J. McLaughlin
Associate

SJM:dk

Enclosures

cc: Community Center for the Arts (*via email*)

CITY NATIONAL BANK AN RBC COMPANY
PRIVATE BANKING
(800) 773-7100

5634

16-1606/1220

CHECK ARMOR
FRAUD PROTECTIONADLER & COLVIN
135 MAIN ST. 20TH FLOOR
SAN FRANCISCO, CA 94105
(415) 421-7555

5/31/2019

PAY TO THE **Internal Revenue Service**
ORDER OF\$ **\$600.00****Six Hundred and No/100 Dollars**

DOLLARS

Internal Revenue ServiceMEMO **CCFA-1**

AUTHORIZED SIGNATURE

ADLER & COLVIN

5634

Internal Revenue Service

5634

5/31/2019

Inv.Date
05-31-2019Inv.No.
05.31.19Invoice Description
CCFA-1Amount
600.00

\$600.00

**ADLER
& COLVIN**

A Law Corporation

135 MAIN STREET, 20TH FLOOR
SAN FRANCISCO, CALIFORNIA 94105Community Center for the Arts
EIN: 83-0314362

Community Center for the Arts
EIN: 83-0314362

**Reasonable Cause Statement for Retroactive Reinstatement of Tax Exemption
under Revenue Procedure 2014-11**

Community Center for the Arts, a Wyoming nonprofit corporation (the "Center"), respectfully requests that its tax-exempt status under Section 501(c)(3) be reinstated retroactively to May 15, 2018, the effective date that its status was automatically revoked for failure to file annual returns for three consecutive years. Sections 1.03 and 5 of Revenue Procedure 2014-11 set forth procedures for retroactive reinstatement where the organization applies within fifteen months of the later of the date on which the IRS posted the organization's name on the revocation list, and the date of the revocation letter. The Center's revocation letter was dated March 18, 2019. Because fifteen months have not yet elapsed from March 18, 2019, the Center may follow these procedures.

We respectfully request that retroactive reinstatement be granted. For organizations requesting reinstatement within fifteen months, as the Center is, Sections 5 and 8.01 of Revenue Procedure 2014-11 only require the Center to establish reasonable cause for one of the three consecutive years it failed to file. The Center can establish reasonable cause for all three.

Organizational History

The Center was incorporated on September 21, 1995. It applied for and received tax-exempt status from the IRS under Section 501(c)(3) as a public charity in a ruling dated November 1995, subsequently confirmed after the advance ruling period ended in a letter dated October 17, 2000. The Center conducted, and continues to conduct, arts, educational, and charitable activities, as described in Part IV of the attached Supplemental Response. The Center has grown to be a cultural anchor of the community.

Reasonable Cause

As we will explain in more detail, the Center has taken concrete actions to correct the issues that caused the automatic revocation, and a denial of retroactive reinstatement would significantly harm the donors, as well as the employees, nonprofit partners, and programs of the Center, which have consistently provided access to the arts and culture for the public.

Because of its prominence in the community, and continued growth, the Center retained and relied on certified public accountants to prepare and file its tax returns. Prior to its 2015 tax year, to the best of the Center's knowledge, it had a history of working with certified public accountants to timely file all returns with the IRS. In 2016 the Center changed accountants, and hired Rudd & Company, a professional accounting firm (the "CPA"), to conduct financial audits, and to prepare and file the Center's tax returns starting with the fiscal year ending June 30, 2016.

2015 Form 990. The CPA prepared the Center's 2015 Form 990 (the "2015 Return") for the Center's June 30, 2016 fiscal year end. It was to be filed on extension by

Community Center for the Arts
EIN: 83-0314362

May 15, 2017. The Center believed that the CPA had filed this return, as is typical for a professional accounting firm to do for its clients. The CPA claims that it sent a paper copy to the Center for review, signature, and mailing, because its e-filing software was not working. The Center has no record of this request, nor a record of a signed return or delivery receipt for the 2015 Return. We understand the CPA also does not have any records of an original 2015 Return filing. We have confirmed directly with the IRS that it never received a 2015 Return. In short, until it received the revocation letter, the Center reasonably believed that the professional accounting firm it had retained to prepare and file the 2015 Return had done so, as its accountants had in the past.

2016 Form 990: The CPA again prepared the Center's 2016 Form 990 (the "2016 Return") for the Center's June 30, 2017 fiscal year end. The CPA timely e-filed an extension for the 2016 Return on November 6, 2017, which the IRS accepted according to an e-file activity report (Exhibit A).

The CPA claims it e-filed the 2016 Return on March 21, 2018, well before the extended deadline of May 15, 2018, but that it was rejected. The CPA claims that after it learned of the rejection, it filed a paper copy of the 2016 Return in April 2018. We have confirmed directly with the IRS that it has no record of a March 2018 e-filing or subsequent related rejection, nor a paper copy of the 2016 Return. The Center has no record of the CPA notifying the Center of this attempted filing and rejection until after receiving the revocation letter a year later. (Note that the e-file activity report attached as Exhibit A does not show a March 2018 rejection as the CPA claims, but instead shows that the IRS rejected the e-filed return on *March 21, 2019*. If that rejection was triggered by the CPA e-filing the 2016 Return on that date, it was after the CPA learned of the Center's revoked status. Logically, the 2016 Return was rejected at that time because the Center's exemption had been revoked and therefore the employer identification number in the return was not associated with an exempt organization return filer in the e-database.)

The CPA did not act reasonably or in accordance with applicable professional standards regarding the 2016 Return. A professional accountant should be accustomed to filing returns on behalf of clients. If a professional accountant encounters a rejected filing, they should examine the reason for any rejected filing and resolve the issue. And a professional accountant should promptly inform its client of any rejected filings and re-filings. According to the Center's records, the CPA did none of these things with regard to the 2016 Return. According to the IRS' records, the CPA never successfully filed the 2016 Return.

The Center was unaware of the unfiled return, and so could not act to ensure the 2016 Return was properly filed with the IRS. The Center reasonably believed, until its revocation, that the CPA had successfully completed the task for which it was retained, including filing the 2016 Return.

2017 Short Year Return. On May 14, 2018, the CPA filed Form 1128, Application to Change a Tax Year, changing the Center's accounting period to a calendar year, and in the process, shortening the Center's tax year by exactly six months. This election

Community Center for the Arts
EIN: 83-0314362

required the Center to file a return for the (short) year of July 1, 2017 to December 31, 2017 (the "2017 Short Year Return"). The Center's 2017 Short Year Return was due May 15, 2018, the same date as the 2016 Return on extension. The Center understands that the CPA submitted on paper an extension request for the 2017 Short Year Return the same day it filed Form 1128. It is unclear whether the IRS accepted that extension.

The CPA then prepared the 2017 Short Year Return, but did not provide a copy to the Center for review and signature until November 28, 2018, *thirteen days after* the extended deadline. The CPA filed a paper copy of the 2017 Short Year Return on December 20, 2018, *over a month after* the extended deadline. The Center firmly believes that there was no reason for the delay, as it responded promptly to all requests for information by the CPA with respect to the 2017 Short Year Return.

Irrespective of any extension for the 2017 Short Year Return, however, the Service revoked the Center's exempt status as of May 15, 2018, the due date of the 2016 Return (on extension) and the original due date of the 2017 Short Year Return. The Center depended on its certified public accountants for the preparation and filing of its returns, as its previous accountants had. The CPA apparently completely failed to file two returns, missed the extended deadline of the last return by over a month, and did not timely inform the Center of any problems in filing. The Center was completely unaware of the revocation, believing its returns had been filed properly by the CPA. The Center only learned of the revocation of its exempt status on March 21, 2019, when it received the revocation letter from the Service, dated March 18, 2019.

Once it discovered the delinquency, however, the Center's leaders took immediate action and contacted the CPA promptly to help assess its compliance obligations, file late tax returns, and apply for retroactive reinstatement. The Center, initially unaware of the full history of these filings, believed the CPA was handling the reinstatement of exempt status; however, it is unclear what actions the CPA took until May 2019. (At that time, the CPA submitted Form 911, Request for Assistance from the Taxpayer Advocate Service, with details of its history of inquiry with the IRS.) The CPA also submitted the 2015 Return and the 2016 Return by fax.

The Center then retained tax-exempt counsel and is now following the procedures outlined in Revenue Procedure 2014-11. (The Center does not intend to pursue the request for assistance from the Taxpayer Advocate Service; the IRS rejected the Form 2848 Power of Attorney filed by the CPA with the Form 911, and the Center does not plan to support the CPA's correction to the power of attorney.)

To maintain its good reputation and come into compliance, the Center's leadership is now taking measures to establish a stronger administration and better record-keeping. The Center has a Board of independent directors who are committed to the mission and vision of the organization, and to its long-term stability and compliance efforts. The Center's new President & CEO, David J. Rothman, Ph.D. was hired January 7, 2019 after a national search to fill the position. Dr. Rothman has a career of over 35 years in education, the arts, and nonprofit administration. He previously served as Director of the Graduate Program in Creative Writing at Western Colorado University, was co-Founder and first executive director of

Community Center for the Arts
EIN: 83-0314362

the Crested Butte Music Festival, Founding Editor and Publisher of Conundrum Press, and served for six years as Head of Crested Butte Academy, an independent college preparatory school. He is a former Executive Director and President of the Robinson Jeffers Association, and has served on a number of nonprofit boards, including those of the Association of Literary Scholars, Critics and Writers, and the Association of Writers and Writing Programs.

With Dr. Rothman's experience and leadership, and that of its committed Board of Directors, the Center is putting into place new guiding documentation for its officers, to ensure proper internal communication and oversight of tax reporting matters, and to ensure that all incoming leadership and employees are fully aware of the Center's filing requirements. The Center's leadership has implemented, or plans to implement, the following safeguards to ensure the timely filing of all future returns:

- Retention of an accountant experienced in nonprofit accounting requirements to prepare its annual tax filings;
- Retention of expert legal counsel on matters for tax-exempt organizations;
- Retention of independent auditors to conduct annual financial audits according to standard audit practices;
- Updates to the Center's policies and procedures for compliance with IRS and other applicable legal requirements;
- Establishment of new Finance and Audit Committee policies under which the Committee will oversee any accountant, auditor, or other professional hired to assist the Center to maintain its financial records and comply with reporting requirements; and
- Regular reporting by the Finance and Audit Committee to the Board regarding the completion and status of all Form 990 and other major filings.

The Center is confident that these measures will enable it to avoid a repeat of past circumstances and will ensure that it meets all federal filing requirements going forward. The Center still operates on a budget largely reliant on donations that in turn rely on its Section 501(c)(3) status, and on revenue generating activities that rely on the goodwill associated with that status, to provide arts experiences and education for the community. The consequences of being subject to federal income tax at regular corporate rates since the automatic revocation (when it was continuing its nonprofit work for the benefit of the community) will prove financially difficult. As explained above, the Center has undertaken the necessary reforms on its own, and the penalty of taxation will neither prevent future lapses nor serve an important public purpose. Indeed, it will seriously damage the Center's ability to continue its efforts to bring art, culture and educational opportunities to its community, harming the public interest.

Submission of Delinquent IRS Annual Returns

The Center believes the revocation is due to the missed filings for its 2015, 2016, and short 2017 tax years. As explained above, the Center believes the CPA filed the 2015 and 2016 Returns on May 2, 2019, but not to the specified address in Revenue Procedure 2014-11. The Center believes the IRS received the IRS Form 990 for the short 2017 tax year, even though it was filed late.

In accordance with the instructions in Revenue Procedure 2014-11, the Center has therefore filed the IRS Forms 990 previously prepared by Rudd & Company, the Center's CPA, for fiscal years ending June 30, 2016; and June 30, 2017, and, in an abundance of caution, the return for fiscal year ended December 31, 2017 (collectively, the "Filed Annual Returns"). Copies of the first page of each of the Filed Annual Returns are attached hereto as Exhibit B.

We respectfully note that under Revenue Procedure 2014-11, the Center need only establish reasonable cause for one of the three consecutive years for which it failed to file. The Center believes it has established reasonable cause for all three. The Center respectfully requests that the Service reinstate the Center's tax-exempt status under Section 501(c)(3) retroactive to May 15, 2018, the date of revocation.

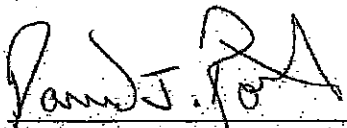
* * *

Community Center for the Arts
EIN: 83-0314362

I, David Rothman, President/CEO, declare that, Community Center for the Arts exercised ordinary business care and prudence in determining and attempting to comply with filing requirements for each of the three years of revocation and that its directors and officers have taken and will take steps to avoid or mitigate future failures to file timely returns or notices.

I also declare that before the postmark date of this present Application on Form 1023, Community Center for the Arts filed returns for the years of and after its automatic revocation.

In addition, I declare, under penalties of perjury, that I am authorized to sign this request for retroactive reinstatement on behalf of Community Center for the Arts, and I further declare that I have examined this request for retroactive reinstatement, including the written explanation of all the facts of the claim for reasonable cause, and to the best of my knowledge and belief, this request is true, correct, and complete.



David Rothman, President/CEO

Date: 6/13/19

EXHIBIT A

E-File Activity Report

05/01/2019

2016 e-file Activity Report

Page 1

12:12 PM

Rudd & Company PLLC

Client C57614A - COMMUNITY CENTER FOR THE ARTS

EIN: 83-0314362

US (Ext.): Even Return.....\$0

US: Even Return.....\$0

Activity

US - SENT TO LACERTE 03/21 (Current Status)

Previous Activity

- 03/21 Ready To Send
- 03/21 Passed Validation
- 03/21 Received at Lacerte

Extension

US - ACCEPTED 11/06 (Current Status)

Submission ID: 82257020173100000dza

Previous Activity

- 11/06 Sent to the IRS
 - 11/06 Received at Lacerte
 - 11/06 Sent to Lacerte
 - 11/06 Ready To Send
 - 11/06 Passed Validation
-

05/01/2019

2016 e-file Activity Report

Page 1

12:17 PM

Rudd & Company PLLC

Client C57614A - COMMUNITY CENTER FOR THE ARTS EIN: 83-0314362
US (Ext.): Even Return.....\$0
US: Even Return.....\$0

Activity

US - REJECTED 03/21 (Current Status)

Filing Rejected - This filing was rejected by the taxing agency on Mar. 21, 2019. You need to fix errors that caused the rejection before it can be accepted by the agency. Follow these instructions for fixing the errors and you can transmit again at no additional charge.

Form : Default Form

Field : Agency-provided xpath

Occurrence : 1

Reject :

Error Code F990-902-01: The EIN in the return must have been established as an exempt organization return filer in the e-file database.

Reject Resolution:

The EIN in the return must have been established as an exempt organization return filer in the e-file database. If the EIN is correct, please call the IRS e-file helpdesk to assist in resolving this discrepancy.

To contact the helpdesk via telephone, please call 866-255-0654 for assistance in resolving this issue

Form : Default Form

Field : Agency-provided xpath

Occurrence : 1

Reject :

Error Code F990-911-03: If "Final return/terminated" checkbox is not checked or "Initial return" checkbox is not checked, then in the Return Header, the tax period ending date must match data in the e-file database.

Reject Value:

2017-06-30

Reject Resolution:

If "Final return/terminated" checkbox is not checked or "Initial return" checkbox is not checked, then in the Return Header, the tax period ending date must match data in the e-file database.

If necessary, contact the IRS E-file help desk at 1-866-255-0654 for clarification on the type of organization that is in their records. In addition, this information can be obtained through the following website:

<https://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Business-Master-File-Extract-EO-BMF>

Form : Default Form

Field : Agency-provided xpath

Occurrence : 1

12:17 PM

Rudd & Company PLLC

Reject :

Error Code F990-906-01: The return type indicated in the return header must match the return type established with the IRS for the EIN.

Reject Value:

990

Reject Resolution:

If Form 990-PF, Item G,

"Initial return of a former public charity" checkbox is not checked, then Item H, the type of organization checked must match data in the e-file database.

The return type does not match what the IRS has in the master file. Verify that the EIN is valid for the return type selected in the Client Information screen. If necessary, contact the IRS E-file help desk at 1-866-255-0654 for clarification on the type of organization that is in their records.

This return was e-postmarked by the transmitter March 21, 2019 09:58 AM PDT

Previous Activity

- 03/21 Sent to the IRS
- 03/21 Received at Lacerte
- 03/21 Sent to Lacerte
- 03/21 Ready To Send
- 03/21 Passed Validation

Extension

US - ACCEPTED 11/06 (Current Status)
Submission ID: 82257020173100000dza

Previous Activity

- 11/06 Sent to the IRS
 - 11/06 Received at Lacerte
 - 11/06 Sent to Lacerte
 - 11/06 Ready To Send
 - 11/06 Passed Validation
-

EXHIBIT B

Filed Annual Returns

Form 990

Retroactive Reinstatement

OMB No. 1545-0047

Return of Organization Exempt From Income Tax

2016

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.
Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2016 calendar year, or tax year beginning 7/01, 2016, and ending 6/30, 2017	
B Check if applicable:	C
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	COMMUNITY CENTER FOR THE ARTS P.O. BOX 860 JACKSON, WY 83001
	D Employer identification number 83-0314362
	E Telephone number (307) 734-8956
	G Gross receipts \$ 3,385,590.
F Name and address of principal officer: SAME AS C ABOVE	H(a) Is this a group return for subordinates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> H(b) Are all subordinates included? Yes <input type="checkbox"/> No <input type="checkbox"/> If "No," attach a list. (see instructions)
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(c) Group exemption number
J Website: WWW.JHCENTERFORTHARTS.ORG	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1995 M State of legal domicile: WY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE CENTER PROMOTES ARTISTIC CREATIVITY, EDUCATION & PRESENTATION FOR A COLLABORATIVE, INCLUSIVE & VIBRANT CULTURAL COMMUNITY. THE CENTER INCLUDES A PERFORMING ARTS CENTER, GALLERIES & STUDIOS FOR VISUAL ARTS, AN ARTS EDUCATION CENTER, & COMMUNITY GATHERING SPACES.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	20
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	41
	6 Total number of volunteers (estimate if necessary)	6	100
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,512,540.	1,929,490.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,390,804.	1,348,793.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,798.	23,217.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	63,678.	59,034.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,980,820.	3,360,534.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)	1,055,308.	1,135,346.
	b Total fundraising expenses (Part IX, column (D), line 25)	588,324.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,155,021.	2,283,723.
19 Revenue less expenses. Subtract line 18 from line 12	3,210,329.	3,419,069.	
20 Total assets (Part X, line 16)	-229,509.	-58,535.	
Net Assets or Fund Balances	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	27,828,688.	27,559,571.
		1,896,579.	1,458,046.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	STEPHANIE SHANKLAND	5/1/2017			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	CODY GAMBOA	CODY GAMBOA	5/01/19		P01880185
	Firm's name	RUDD & COMPANY PLLC			
	Firm's address	124 E. MAIN ST. REXBURG, ID 83440			
	Firm's EIN	82-0467399			
	Phone no.	(208) 356-3677			

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

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 11/16/16

Form 990 (2016)

Retroactive Reinstatement

Form **990**

OMB No. 1545-0047

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.
- Information about Form 990 and its instructions is at www.irs.gov/form990.

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2015 calendar year, or tax year beginning **7/01**, 2015, and ending **6/30**, 2016

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> First return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C COMMUNITY CENTER FOR THE ARTS P.O. BOX 860 JACKSON, WY 83001		D Employer identification number 83-0314362
			E Telephone number (307) 734-8956
			G Gross receipts \$ 3,008,749.
	F Name and address of principal officer: SAME AS C ABOVE		H(a) Is this a group return for subsidiaries? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			H(b) Are all subsidiaries included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. (see instructions)

I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: WWW.JHCENTERFORTHHEARTS.ORG	H(c) Group exemption number
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1995	M State of legal domicile: WY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE CENTER PROMOTES ARTISTIC CREATIVITY, EDUCATION & PRESENTATION FOR A COLLABORATIVE, INCLUSIVE & VIBRANT CULTURAL COMMUNITY. THE CENTER INCLUDES A PERFORMING ARTS CENTER, GALLERIES & STUDIOS FOR VISUAL ARTS, AN ARTS EDUCATION CENTER, & COMMUNITY GATHERING SPACES.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a).....	3	20
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4	20
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a).....	5	48
	6 Total number of volunteers (estimate if necessary).....	6	40
	7a Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34.....	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h).....	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g).....	2,079,124.	1,512,540.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	1,028,227.	1,390,804.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	27,343.	13,798.
	12 Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	3,174,055.	2,980,820.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).....		
	14 Benefits paid to or for members (Part IX, column (A), line 4).....		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	974,346.	1,055,308.
	16a Professional fundraising fees (Part IX, column (A), line 11e).....		
	b Total fundraising expenses (Part IX, column (D), line 25) 544,285.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	1,942,349.	2,155,021.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	2,916,695.	3,210,329.	
19 Revenue less expenses. Subtract line 18 from line 12.....	257,360.	-229,509.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16).....	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26).....	28,147,160.	27,828,688.
	22 Net assets or fund balances. Subtract line 21 from line 20.....	1,932,594.	1,896,579.

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: <i>[Signature]</i> Date: 5/20/15				
	Type or print name and title: Stephanie Shankland controller				
Paid Preparer Use Only	Print/Type preparer's name: CODY GAMBOA	Preparer's signature: CODY GAMBOA	Date: _____	Check <input type="checkbox"/> if self-employed	PTIN: P01880185
	Firm's name: RUDD & COMPANY PLLC	Firm's EIN: 82-0467399		Phone no.: (208) 356-3677	
	Firm's address: 124 E. MAIN ST.				
	REXBURG, ID 83440				

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

BAA For Paperwork Reduction Act Notice, see the separate Instructions.

TEEA0113L 10/12/15

Form 990 (2015)

Form 1023 Checklist

(Revised December 2017)

Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

Note: Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- ☒ Assemble the application and materials in this order.
- Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- ☒ User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- ☒ Employer Identification Number (EIN)
- ☒ Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.
- ☒ Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.
- | | | | | | | | | | |
|------------|-----|-----|----|----------|------------|-----|-----|----|----------|
| Schedule A | Yes | ___ | No | <u>X</u> | Schedule E | Yes | ___ | No | <u>X</u> |
| Schedule B | Yes | ___ | No | <u>X</u> | Schedule F | Yes | ___ | No | <u>X</u> |
| Schedule C | Yes | ___ | No | <u>X</u> | Schedule G | Yes | ___ | No | <u>X</u> |
| Schedule D | Yes | ___ | No | <u>X</u> | Schedule H | Yes | ___ | No | <u>X</u> |

- ☒ An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
 - Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) Page 2, Article VIII
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law Page 2, Article VI
- ☒ Signature of an officer, director, trustee, or other official who is authorized to sign the application.
 - Signature at Part XI of Form 1023.
- ☒ Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
P.O. Box 12192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
201 West Rivercenter Boulevard
Covington, KY 41011



FAXED
5/24/19 CCG

ROSEMARY E. FEI
ROBERT A. WEXLER
ERIK DRYBURGH
INGRID MITTERMAIER
DAVID A. LEVITT
STEPHANIE L. PETIT
NANCY E. McGLAMERY
ERIC K. GOROVITZ
MATTHEW A. CLAUSEN

GREGORY L. COLVIN - SENIOR COUNSEL
STEVEN CHIODINI - OF COUNSEL

135 MAIN STREET, 20TH FLOOR • SAN FRANCISCO, CALIFORNIA 94105
TEL: 415.421.7555 • WWW.ADLERCOLVIN.COM • WWW.NONPROFITLAWMATTERS.COM

FAX COVER SHEET

DATE: May 24, 2019

CLIENT CODE: CCFA-1

TO: CAF Unit

☐ Original to Follow

☒ Original Retained in Our Files

COMPANY: Internal Revenue Service

FAX: (855) 214-7522

TELEPHONE:

FROM: Sofia Nixon-Cervantes
Paralegal

MESSAGE:

Enclosed please find the signed Form 2848 regarding our client Community Center for the Arts.
Please call me at the above number if you have any questions.

NUMBER OF PAGES (INCLUDING COVER SHEET): 3
IF ANY PAGES ARE MISSING, PLEASE TELEPHONE IMMEDIATELY

{01125268.DOCX; 1}

This message is intended only for the use of the individual or entity to which it is addressed, and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone, and return the original message to us at the above address via the United States Postal Service. Thank you.

Form **2848**
(Rev. January 2013)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0047

For IRS Use Only

Received by:

Name

Telephone

Fax/Email

Date

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Community Center for the Arts 240 S. Glenwood P.O. Box 860 Jackson, WY 83001	Taxpayer identification number(s) 83-0314362
	Daytime telephone number (307) 734-8956
	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Shirley J. McLaughlin, Adler & Colvin 135 Main Street, 20th Floor San Francisco, California 94105	CAF No. 0312-21692R PTIN P10885725 Telephone No. 415-421-7555 Fax No. 415-421-0712
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Stephanie L. Petit, Adler & Colvin 135 Main Street, 20th Floor San Francisco, California 94105	CAF No. 0301-87750R PTIN P01443901 Telephone No. 415-421-7555 Fax No. 415-(21-0712
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. PTIN Telephone No. Fax No.
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. PTIN Telephone No. Fax No.
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3. Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

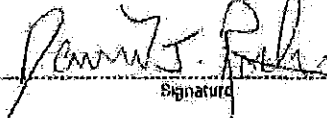
Description of Matter (income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Fractional Disposition, PLR, FOIA, Civil Penalty, Sec. 5080A, Shared Responsibility Payment, Sec. 4980B, Shared Responsibility Payment, etc. (see instructions))	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Application for Recognition of Exemption (Retrospective Reinstatement)	Form 1023	2015 - 2018
Return of Organization Exempt from Income Tax	Form 990	2015 - 2019

4. Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4, Specific Use Not Recorded on CAF. ☒

- 5a. Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider; ☐ Authorize disclosure to third parties; ☒ Substitute or add representative(s); ☐ Sign a return.

☐ Other acts authorized:

- b. Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____
6. Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here: ☒ **NO**
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.
7. Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax master, partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.
► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

 5/23/19
Signature Date
President/CEO
Title (if applicable)
David Rothman
Print Name
Community Center for the Arts
Print name of taxpayer from line 1 if other than individual

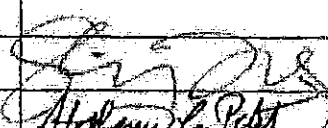
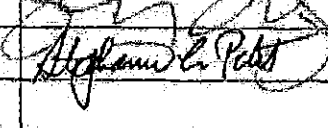
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there, and
- I am one of the following:
 - a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below;
 - b. Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below;
 - c. Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230;
 - d. Officer—a bona fide officer of the taxpayer organization;
 - e. Full-Time Employee—a full-time employee of the taxpayer;
 - f. Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister);
 - g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230);
 - h. Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund for prepared if there is no signature space on the form; (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See *Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information*.
 - k. Qualifying Student—requires permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
 - r. Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation—Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	CA	296953		5/23/19
a	CA	202527		5/23/19

REVENUE PROCEDURE 2014-11, RETROACTIVE REINSTATEMENT

Form **1023**
(Rev. December 2017)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form1023 for instructions and the latest information.

OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I – XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document) Community Center for the Arts		2 c/o Name (if applicable)
3 Mailing address (Number and street) (see instructions) 240 S. Glenwood P.O. Box 860 City or town, state or country, and ZIP + 4 Jackson, WY 83001	Room/Suite 	4 Employer Identification Number (EIN) 83-0314362 5 Month the annual accounting period ends (01 – 12) 12
6 Primary contact (officer, director, trustee, or authorized representative) a Name: Shirley J. McLaughlin, Adler & Colvin		b Phone: 415-421-7555 c Fax: (optional) 415-421-0712
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative. <div style="text-align: right;"> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div>		
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role. <div style="text-align: right;"> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div>		
9a Organization's website: http://jhcenterforthearts.org/		
b Organization's email: (optional)		
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. <div style="text-align: right;"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </div>		
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) 09/21/1995		
12 Were you formed under the laws of a foreign country? <div style="text-align: right;"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </div> If "Yes," state the country.		

For Paperwork Reduction Act Notice, see instructions.

Form **1023** (Rev. 12-2017)

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. See instructions. **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1** Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. ☒ **Yes** ☐ **No**
- 2** Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. ☐ **Yes** ☒ **No**
- 3** Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. ☐ **Yes** ☒ **No**
- 4a** Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. ☐ **Yes** ☒ **No**
- b** Have you been funded? If "No," explain how you are formed without anything of value placed in trust. ☐ **Yes** ☐ **No**
- 5** Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. ☒ **Yes** ☐ **No**

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1** Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. ☒
- Location of Purpose Clause (Page, Article, and Paragraph): **Page 2, Article VIII**
- 2a** Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c. ☒
- b** If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. **Page 2, Article VI**
- c** See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: ☐

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a** List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
See Supplemental Responses			

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b** List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
See Supplemental Responses			

- c** List the names, names of businesses, and mailing addresses of your five highest compensated **independent contractors** that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
None			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family or business relationships**? If "Yes," identify the individuals and explain the relationship. ☐ Yes ☒ No
- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. ☐ Yes ☒ No **See Supplemental Responses**
- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. ☐ Yes ☒ No
- 3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.
- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. ☐ Yes ☒ No
- 4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.
- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ Yes ☐ No
- b** Do you or will you approve compensation arrangements in advance of paying compensation? ☒ Yes ☐ No
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? ☒ Yes ☐ No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- d** Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ **Yes** ☐ **No**
- e** Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☒ **Yes** ☐ **No**
- f** Do you or will you record in writing both the information on which you relied to base your decision and its source? ☒ **Yes** ☐ **No**
- g** If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

- 5a** Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. ☒ **Yes** ☐ **No**
- b** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?
- Note:** A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

- 6a** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☒ **Yes** ☐ **No**
- b** Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ **Yes** ☒ **No**

- 7a** Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. ☐ **Yes** ☒ **No**
See Supplemental Responses
- b** Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. ☒ **Yes** ☐ **No**
See Supplemental Responses

- 8a** Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. ☐ **Yes** ☒ **No**
- b** Describe any written or oral arrangements that you made or intend to make. **See Supplemental Responses**
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at **arm's length**.
- e** Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f** Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

- 9a** Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. ☒ **Yes** ☐ **No**
See Supplemental Responses

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. See instructions.

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. ☒ Yes ☐ No
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. ☒ Yes ☐ No
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. ☐ Yes ☒ No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. ☒ Yes ☐ No

Part VII Your History

The following "Yes" or "No" questions relate to your history. See instructions.

- 1 Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G. ☐ Yes ☒ No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. ☒ Yes ☐ No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. See instructions.

- 1 Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. ☐ Yes ☒ No
- 2a Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. ☐ Yes ☒ No
- b Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. ☐ Yes ☐ No
- 3a Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. ☐ Yes ☒ No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such arrangements. ☐ Yes ☒ No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

- 4a** Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. See instructions. ☒ **Yes** ☐ **No**

☒ mail solicitations☒ phone solicitations☒ email solicitations☒ accept donations on your website☒ personal solicitations☒ receive donations from another organization's website☐ vehicle, boat, plane, or similar donations☒ government grant solicitations☒ foundation grant solicitations☐ Other

Attach a description of each fundraising program.

- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. ☐ **Yes** ☒ **No**
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. ☒ **Yes** ☐ **No**
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. ☐ **Yes** ☒ **No**

- 5** Are you **affiliated** with a governmental unit? If "Yes," explain. ☐ **Yes** ☒ **No**

- 6a** Do you or will you engage in **economic development**? If "Yes," describe your program. ☐ **Yes** ☒ **No**

- b** Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

- 7a** Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. ☐ **Yes** ☒ **No**

- b** Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. ☐ **Yes** ☒ **No**

- c** If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

- 8** Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. ☐ **Yes** ☒ **No**

- 9a** Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. ☐ **Yes** ☒ **No**

- b** Do you provide childcare so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

- c** Of the children for whom you provide childcare, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

- d** Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☐ **No**

- 10** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. ☒ **Yes** ☐ **No**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. ☒ **Yes** ☐ **No**
- 12a** Do you or will you operate in a **foreign country or countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. ☐ **Yes** ☒ **No**
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. ☒ **Yes** ☐ **No**
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. ☐ **Yes** ☒ **No**
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following.
- (i)** Do you require an application form? If "Yes," attach a copy of the form. ☒ **Yes** ☐ **No**
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. ☒ **Yes** ☐ **No**
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. ☐ **Yes** ☒ **No**
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. ☐ **Yes** ☐ **No**
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ☐ **Yes** ☐ **No**
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ☐ **Yes** ☐ **No**
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. ☐ **Yes** ☐ **No**

Part VIII Your Specific Activities (Continued)

- 15** Do you have a **close connection** with any organizations? If "Yes," explain. ☒ **Yes** ☐ **No**
- 16** Are you applying for exemption as a **cooperative hospital service organization** under section 501(e)? If "Yes," explain. ☐ **Yes** ☒ **No**
- 17** Are you applying for exemption as a **cooperative service organization of operating educational organizations** under section 501(f)? If "Yes," explain. ☐ **Yes** ☒ **No**
- 18** Are you applying for exemption as a **charitable risk pool** under section 501(n)? If "Yes," explain. ☐ **Yes** ☒ **No**
- 19** Do you or will you operate a **school**? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. ☐ **Yes** ☒ **No**
- 20** Is your main function to provide **hospital or medical care**? If "Yes," complete Schedule C. ☐ **Yes** ☒ **No**
- 21** Do you or will you provide **low-income housing** or housing for the **elderly** or **handicapped**? If "Yes," complete Schedule F. ☐ **Yes** ☒ **No**
- 22** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. ☐ **Yes** ☒ **No**

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years.

1. If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:
 - a. Three years of financial information if you have not completed one tax year, or
 - b. Four years of financial information if you have completed one tax year. See instructions.
2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX has not been updated to provide for a 5th year. See instructions.

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years				(e) Provide Total for (a) through (d)
		(a) From _____ To _____	(b) From _____ To _____	(c) From _____ To _____	(d) From _____ To _____		
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)						
	2 Membership fees received						
	3 Gross investment income						
	4 Net unrelated business income						
	5 Taxes levied for your benefit						
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	See Attached Financial Statements					
	7 Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)						
	8 Total of lines 1 through 7						
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)						
	10 Total of lines 8 and 9						
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)						
	12 Unusual grants						
	13 Total Revenue Add lines 10 through 12						
Expenses	14 Fundraising expenses						
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)						
	16 Disbursements to or for the benefit of members (attach an itemized list)						
	17 Compensation of officers, directors, and trustees						
	18 Other salaries and wages						
	19 Interest expense						
	20 Occupancy (rent, utilities, etc.)						
	21 Depreciation and depletion						
	22 Professional fees						
	23 Any expense not otherwise classified, such as program services (attach itemized list)						
	24 Total Expenses Add lines 14 through 23						

Part IX Financial Data (Continued)**B. Balance Sheet (for your most recently completed tax year)**Year End: **12/31/18**

Assets			(Whole dollars)
1	Cash	1	See Attached
2	Accounts receivable, net	2	Balance Sheet
3	Inventories	3	
4	Bonds and notes receivable (attach an itemized list)	4	
5	Corporate stocks (attach an itemized list)	5	
6	Loans receivable (attach an itemized list)	6	
7	Other investments (attach an itemized list)	7	
8	Depreciable and depletable assets (attach an itemized list)	8	
9	Land	9	
10	Other assets (attach an itemized list)	10	
11	Total Assets (add lines 1 through 10)	11	0
Liabilities			
12	Accounts payable	12	
13	Contributions, gifts, grants, etc. payable	13	
14	Mortgages and notes payable (attach an itemized list)	14	
15	Other liabilities (attach an itemized list)	15	
16	Total Liabilities (add lines 12 through 15)	16	0
Fund Balances or Net Assets			
17	Total fund balances or net assets	17	
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18	0
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. See instructions.

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. ☐ Yes ☒ No

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☐

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☐ No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☐ No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☐ No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B. ☐

c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, h, or i or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

Part X Public Charity Status (Continued)

- e 509(a)(4) – an organization organized and operated exclusively for testing for public safety. ☐
- f 509(a)(1) and 170(b)(1)(A)(iv) – an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g 509(a)(1) and 170(b)(1)(A)(ix) – an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university. ☐
- h 509(a)(1) and 170(b)(1)(A)(vi) – an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☒
- i 509(a)(2) – an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐
- j A publicly supported organization, but unsure if it is described in 5h or 5i. You would like the IRS to decide the correct status. ☐

6 If you checked box h, i, or j in question 5 above, and you have been in existence more than 5 years, you must confirm your public support status. Answer line 6a if you checked box h in line 5 above. Answer line 6b if you checked box i in line 5 above. If you checked box j in line 5 above, answer both lines 6a and 6b.

- a (i) Enter 2% of line 8, column (e) on Part IX-A Statement of Revenues and Expenses
- (ii) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," state this.
- b (i) For each year amounts are included on lines 1, 2, and 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name and amount received from each disqualified person. If the answer is "None," state this.
- (ii) For each year amounts were included on line 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of Line 10, Part IX-A Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," state this.

7 Did you receive any unusual grants during any of the years shown on Part IX-A Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☒ No

Part XI User Fee Information and Signature

You must include the correct user fee payment with this application. If you do not submit the correct user fee, we will not process the application and we will return it to you. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "Exempt Organizations User Fee" in the search box, or call Customer Account Services at 1-877-829-5500 for current information.

Enter the amount of the user fee paid: 600

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please
Sign
Here


(Signature of Officer, Director, Trustee, or other authorized official)

David Rothman

(Type or print name of signer)

President/CEO

(Type or print title or authority of signer)

6/13/19
(Date)

ARTICLES OF INCORPORATION

FILED

OF

SEP 21 95 3 03 645

COMMUNITY CENTER for the ARTS

SECRETARY OF STATE

In compliance with the requirements of the Wyoming Nonprofit Corporation Act, the undersigned, being of full age, have this day voluntarily associated themselves for the purpose of forming a not-for-profit corporation and do hereby adopt and certify the following Articles of Incorporation:

ARTICLE I

Name

The name of the corporation is the Community Center for the Arts.

ARTICLE II

This is a public benefit corporation.

ARTICLE III

The street address of the corporation's initial registered office is:

340 S. Glenwood Street Jackson, Wyoming

The initial registered agent at that office is Candra Day.

The mailing address is PO Box 1540, Jackson Wyoming 83001.

ARTICLE IV

The names and addresses of the incorporator is:

Candra Day PO Box 1540 Jackson

WY 83001

ARTICLE V

This corporation will not have members.

95 SEP 21 AM 7:39

SECRETARY OF STATE

WYOMING

ARTICLE VI

Distribution of assets upon Dissolution

Upon dissolution, the Board of Directors will make provision for payment of all liabilities of the corporation and dispose of all assets of the corporation consistent with the corporation's stated purpose or to any charitable or educational organization with tax-exempt status under section 501(c)3 of the Internal Revenue Code. Any such assets not so disposed shall be disposed by the Court of Common Pleas of the county in which the principal office of the corporation is then located and as the said Court shall determine.

ARTICLE VII

Length of Existence

The term of existence is perpetual, unless otherwise dissolved according to these Articles and the provisions of the statutes of the State of Wyoming.

ARTICLE VIII

Purpose of the Corporation

The corporation is organized exclusively for charitable purposes, specifically to plan, develop and operate community cultural facilities for Teton County, Wyoming. These facilities help to create and sustain cultural activities and a sense of community cohesiveness.

Not-for-Profit Purpose

No part of the net earnings of the corporation shall be for the benefit of, or be distributed to, its members, trustees, officers or other private persons. However, the corporation is empowered to pay reasonable compensation for services rendered and to make payments and distributions in accordance with the stated purposes of the corporation. The corporation shall not carry on any activities not permitted by a tax-exempt corporation under section 501(c)3 of the Internal Revenue Code.

ARTICLE IX

The corporation shall not have capital stock nor will it pay a dividend of any kind except on liquidation of the corporation, and then only in the manner for dissolution as is provided in these Articles.

ARTICLE X

Amendment of Articles

Amendment of these Articles shall require the consent of two-thirds (2/3) of the entire Board of Directors.

EXECUTED AND ACKNOWLEDGED THIS 19th DAY OF
SEPTEMBER, 1995 BY THIS INCORPORATOR:

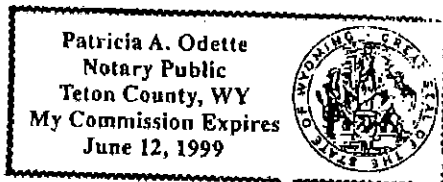
Candra Day
CANDRA DAY

In the State of Wyoming, Teton County
I, Patricia A. Odette, a notary public, hereby certify that on the day of 19th Sept.
1995, personally appeared before me the above signator, who being by me first duly
sworn, severally declared that she is the persons who signed the foregoing document as
incorporators, and that the statements contained therein are true.

Patricia A. Odette
Notary Public

My commission expires:

June 12, 1999



FOR NAME AVAILABILITY PURPOSES, this corporation will be
planning, developing and operating a community cultural facility.

**AMENDED AND RESTATED BYLAWS
OF THE
CENTER FOR THE ARTS**

(Restated 2014)

ARTICLE 1 - NAME & PRELIMINARY STATEMENTS

1.1 Name. The name of this corporation is Community Center for the Arts, a Wyoming nonprofit corporation, doing business as Center for the Arts ("Corporation").

1.2 Preliminary Statements. These Amended & Restated Bylaws (the "Bylaws") are adopted by the current Directors of the Corporation accordance with Wyo. Stat. § 17-19-1020. The Corporation was originally incorporated on September 21, 1995 when the Incorporator filed the Articles of Incorporation for the Corporation (the "Articles"), with the Wyoming Secretary of State in accordance with the provisions of the Wyoming Nonprofit Corporation Act, Wyo. Stat. §§ 17-19-101 to 17-19-1440, as amended (the "Act").

ARTICLE 2 - PURPOSES & POWERS

2.1 -Purposes. The purposes of the Center for the Arts are to plan, develop and operate cultural facilities, including educational facilities in Teton County, Wyoming which help to create and sustain cultural activities and a sense of community cohesiveness. Further, the purposes are as set forth in the Articles, as amended from time to time, and in Wyo. Stat. § 17-19-301.

2.2 -501(c)(3) Status. The Corporation is organized exclusively for one or more of the purposes as specified in Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Revenue Code.

2.3 -Non-Discrimination Policy. In the furtherance of the Corporation's Purposes, the Corporations shall not deny access or participation in the rights, privileges, programs and activities generally accorded or made available through the Center for the Arts on the basis of race, color, national and ethnic origin. The Corporation does not and shall not discriminate on the basis of race, color, national and ethnic origin in administration of its charitable Purposes.

2.4 -Private Inurement. No part of the income of the Corporation shall inure to the benefit of any Director, Officer or Member of the Corporation, or any private individual having a personal or private interest in the Corporation (except that reasonable compensation may be paid for services rendered to or for the benefit of the Corporation affecting one or more of its Purposes).

2.5 -Powers. The Corporation shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to affect the charitable purposes for which the Corporation is organized, and to aid or assist other organizations or persons whose activities further accomplish, foster, or attain such purposes. The powers of the Corporation shall include, but not be limited to, the acceptance of

contributions from the public and private sectors, whether financial or in-kind contributions. The Corporation additionally shall have any and all powers as set forth in its Articles of Corporation, these Bylaws and as set forth in Wyo. Stat. § 17-19-302.

ARTICLE 3 - LOCATION

The location of the principal office of this Corporation, at which the general business of this Corporation shall be transacted and where the records of this Corporation shall be kept, shall be at 240 South Glenwood, P.O. Box 860, Jackson, Teton County, Wyoming 83001.

ARTICLE 4 - MEMBERSHIP

4.1 - Members. The Corporation may have Members, as defined in Wyo. Stat. § 12-1-101(a)(ii)(E) of the Wyoming liquor licensing laws. Such Members shall be of two classes and with such classes of membership, qualifications, rights, privileges, dues, fees, responsibilities and provisions regarding the withdrawal, suspension, expulsion or termination of such Members being defined herein and determined and controlled by the Corporation's Board of Directors. The Center for the Arts shall not have Members, as defined in Wyo. Stat. § 17-19-140(a)(xxii) of the Wyoming Nonprofit Corporations Act.

4.3 - Classes of Members. There shall be two classes of Members: Social Supporting Members and Temporary Members, as further defined below.

a) **Social Supporting Members.** Social Supporting Members shall be general Members whose rights, privileges, obligations and responsibilities shall be defined herein.

i. **Number.** The Corporation shall have no fewer than one hundred (100) Social Supporting Members.

ii. **Qualifications, Application & Dues.** All Social Supporting Members shall be residents of Teton County, Wyoming. Social Supporting Members shall be required annually to submit a written application for membership to the Corporation's Secretary and pay annual dues in the amount of at least twenty-five (\$25.00) dollars as required by Wyo. Stat. § 12-1-101(a)(iii)(E), or some other amount as may be determined by the Directors.

iii. **Voting Rights.** Each Social Supporting Member shall be entitled to one (1) vote on each matter upon which Members have voting rights. Social Supporting Members shall be entitled to vote upon matters coming before the Members at the regularly scheduled Member meetings, as set forth below. The Social Supporting Members shall have no other voting rights on corporate matters whatsoever unless otherwise provided in the Articles or these Bylaws.

iv. **Purposes.** The Social Supporting Members shall be required to meet as required by these Bylaws and to actively engage in carrying out the objectives and purposes of the Corporation, as set forth in Section 2.1 herein. Annually, the

Members shall cause to be created a detailed statement of its activities during the preceding year during the preceding year which were undertaken or furthered in pursuit of the objects of the Corporation together with an itemized statement of amounts expended for such activities to be filed with the licensing authority, as required Wyo. Stat. § 12-1-101(a)(ii)(E).

v. Meetings of Members. The Social Supporting Members shall have the opportunity to gather and meet quarterly at the Corporation's registered office, located at 240 South Glenwood in Jackson, Wyoming, at 12 p.m. on the first (1st) day of the first (1st), second (2nd), third (3rd) and fourth (4th) quarters of the Corporation's fiscal year, in addition to any informal, social or event gatherings that the Corporation may host or the Social Supporting Members may attend. Attendance at the quarterly meetings of the Members is not required, and no quorum shall be required. Except as set forth in these Bylaws, additional notice of the meetings shall not be given. The purpose of such meetings is for the Social Supporting Members to have an opportunity to discuss with the Corporation's Executive Director or designees any member or corporate issues that they may wish to bring to the attention of the Corporation.

vi. Termination of Membership.

- a) Member Resignation. Any Social Supporting Member of the Corporation may resign at any time.
- b) Expulsion or Suspension. Any Social Supporting Member of the Corporation may be expelled or suspended by the Board of Directors at any time as long as the process for such expulsion or suspension is fair and reasonable with an opportunity for the Member to be heard.
- c) Termination. All Social Supporting Members' memberships shall automatically terminate at the end of the Corporation's fiscal year. Any Social Supporting Member's membership may be terminated at any time by the Board for such Member's failure to pay dues, as set forth in Section 4.3(a)(ii) herein, after having been given notice of due owed and a reasonable time to pay such dues.
- b) Temporary Members. Temporary Members shall be temporary, one day members who have purchased or received a ticket to an event or activity sponsored by the Corporation. Temporary Members shall have no voting rights whatsoever and no right to notice or to attend the Social Supporting Members' regular or special meetings. Such temporary, one day Members' membership shall terminate at the conclusion of the event for which the member purchased or received a ticket, and all of such Temporary Members' rights, privileges and interest of a member in the Corporation shall cease upon such termination.

ARTICLE 5 - BOARD OF DIRECTORS

5.1 - General Powers. The affairs of the Corporation shall be exclusively governed by, and under the direction and control of, the Board of Directors ("Board"), which Board shall be the sole and ultimate governing body of the Corporation.

5.2 - Number of Directors. The number of Directors of the Corporation shall be no fewer than six nor more than thirty as determined by the Board from time to time. Two of the Directors of the Corporation shall be elected from the Resident Partner organizations.

5.3 - Term of Office. Directors shall serve a three-year term of office, unless a shorter term is designated by the Board upon the appointment of a Director; and shall be limited to two successive terms. After a one year of absence from the Board, a former Director will again be eligible to serve. The term of office of each Director shall expire at the annual meeting following the expirations of each Director's term of office. A Director shall not be automatically appointed to successive terms. In order to serve a successive term, a Director must undergo the normal nomination and election process. However, a Director, who served as President of the Corporation within three months of the expiration of the Director's term, shall serve one additional year as a Director to assist with the presidency transition.

5.4 - Vacancies. Vacancies resulting from death, resignation or removal or from an increase in the number of authorized Directors may be filled by a majority vote of remaining Directors and a person elected to fill a vacancy resulting from an increase in the number of authorized Directors shall hold office until the next election of the Board. A Director elected to fill a vacancy resulting from death, resignation or removal from office shall hold office for the unexpired term of his or her predecessor.

5.5 - Removal. Any Director may be removed with or without cause upon the vote of two-thirds of the Directors then in office (without including the Director being removed) at a duly noticed meeting of the Board and another person may be elected in place of such person at the same meeting.

5.6 - Nominations and Election. The Nominating and Governance Committee shall prepare a slate of candidates for election. The slate of candidates shall be presented to the Board at least fifteen days prior to the Annual Meeting or a regular meeting.

5.7 - Meetings.

a) **Special Meetings or Regular Meetings.** Special meetings or regular meetings of the Board of Directors may be called by the President or by three or more of the Directors unless otherwise prescribed by statute. Notice shall be given at least five (5) business days prior to a regular meeting or special meeting. In the case of a special meeting, the notice shall also describe the purposes for which the meeting is called.

b) **Notice of Meeting.** Written or printed notice stating the place, day and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is

called shall be delivered by any of the following means: hand delivery, U.S. Mail, fax, email, or other electronic means of communication. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail, addressed to the Director at his address as it appears in the records of the Corporation, with postage prepaid thereon prepaid, or by electronic means of communications at such fax address as appears in the records of the Corporation on the date so sent. If for a special meeting the most expeditious means of giving notice shall be used. Oral notice may be given as a supplement to the written notice described above. In the case of facsimile or email notice, such notice shall be deemed to be delivered upon the sent date and time on the sender's facsimile machine or email account.

c) Waiver of Notice.

i) A director may at any time waive any notice required by these bylaws. Except as stated in subsection (2), the waiver shall be in writing, signed by the director entitled to notice, and filed with the minutes or the corporate records.

ii) A director's attendance at or participation in a meeting waives any required notice of the meeting unless the director upon arriving at the meeting or prior to the vote on a matter not noticed in conformity with these bylaws objects to the lack of notice and does not thereafter vote for or assent to the objected section.

d) Quorum.

i) Except as otherwise provided in these bylaws, a quorum of the Board consists of a majority of the Board members in office immediately before a meeting begins.

ii) If a quorum is present when a vote is taken, the affirmative vote of a majority of Board members present is the act of the Board.

e) Action by Written Consent. Action taken by a majority of the voting Directors without a meeting is nevertheless Board action if written consent to the action in question is signed by a majority of the Directors entitled to vote and filed with the minutes of the proceedings of the Board or committee, whether done before or after the action is taken. Electronic copies of signatures and execution in counterparts are acceptable to take action by written consent.

f) Attendance by Conference Communication Equipment. Board members and members of Board Committees may participate in meetings of the Board or Board Committees by means of communication equipment that allows all participants in the meeting to hear each other at the same time, and participation at meetings by such means shall constitute presence in person at such meetings.

g) Conduct of Meetings. Meetings of the Board shall be presided over by the President of the Corporation, or in his or her absence the Vice President of the Corporation, or in his or her absence by a Director chosen by a majority of the Directors present at the meeting. The Secretary of the Corporation shall act as Secretary of all meetings of the Board, provided that, in his or her absence, the presiding Officer shall appoint another person to act as Secretary of the

meeting. Meetings shall be governed by *Robert's Rules of Order* insofar as such rules are not inconsistent with or in conflict with the Articles, these bylaws, with provisions of law, or with special rules of order adopted by the Board.

h) Executive Sessions. The Board, or any Board Committee, may meet in an executive session limited to Directors or members of a Committee, and such other individuals as may be deemed by the Chairperson of the meeting to be appropriate participants. Litigation or personnel matters that are discussed in such executive session may, at the discretion of the Chairperson of said meeting, be only generally referenced in the minutes of the meeting.

5.8 - Directors' Standards and Liabilities. A director shall not be deemed to be a trustee with respect to the Corporation or with respect to any property held or administered by the Corporation, including without limit, property that may be subject to restrictions imposed by the donor or transferor of such property. As per Wyo. Stat. § 17-19-830(b), members of the Board are not individually liable for any actions, inactions, or omissions by the Corporation.

5.9 - Directors' Conflict of Interest and Confidentiality Policy. The Directors shall adopt and maintain an appropriate Directors' Conflict of Interest and Confidentiality Policy. As a condition of serving as a Director of the Corporation, every Director shall sign and agree to adhere to the Corporation's Directors' Conflict of Interest and Confidentiality Policy.

5.10 - Compensation. No Director shall receive any compensation from the Corporation for services performed in his or her official capacity as a Director or Officer, but Directors may be reimbursed for reasonable and necessary expenses incurred in the performance of their official duties. Nothing in this section shall prevent compensation being paid to a person for services rendered to the Corporation in a capacity other than as a Director or Officer.

ARTICLE 6- COMMITTEES OF THE BOARD

6.1 -The Board may create one or more committees of the Board and shall appoint members of the Board to serve on them ("Standing Committees"). The Board may also appoint informed or advisory committees ("Special Committees") that are comprised of persons, who may or may not be members of the Board, to undertake tasks assigned to such committees by the Board.

6.2 -Such Standing and Special Committees shall have the powers specifically delegated to them by the Board subject to Wyo. Stat. § 17-19-825(c).

6.3 -The Chairperson and members of each Committee shall be nominated by the President of the Board and shall be elected by a majority vote of the Board.

6.4 -Each Committee Chairperson and member of a Committee shall serve at the pleasure of the Board.

6.5 -One-third (1/3) of the members of each Committee shall constitute a quorum for the transaction of business, except that if a Committee has fewer than four (4) members, two-thirds (2/3) of the members of such Committee shall constitute a quorum. Each Committee shall

establish appropriate rules as to notice of meetings and each Committee shall promptly prepare and file with the Secretary of the Corporation minutes of Committee meetings to be made available to all Directors prior to the next scheduled meeting of the Board.

6.6 -The following standing Committees are hereby established: Executive Committee, Finance and Audit Committee, Nominating and Governance Committee, Marketing Committee, Development Committee and Building and Grounds Committee.

6.7 -Executive Committee. The Executive Committee shall consist of not fewer than three (3) but not more than eight (8) members. The Executive Committee shall meet at least bi-monthly. The Executive Committee shall have the power to address the issues delegated or referred to it by the Board. Between Board meetings, the Executive Committee shall have the power to address issues deemed an emergency or issues where a delay would cause undue harm to the Corporation.

6.8 -Finance and Audit Committee, Nominating and Governance Committee, Marketing Committee, Development Committee, and Building and Grounds Committee. Pursuant to Wyo. Stat. § 17-19-825, these Committees shall have the power and authority delegated to them by the Board. The powers and authority of each Committee may only be amended by Board action.

ARTICLE 7- OFFICERS OF THE CORPORATION

7.1 -Officers. The Officers of the Corporation shall be the President of the Board, one or more Vice Presidents of the Corporation, the Treasurer (who shall be the President of the Finance Committee), and the Secretary.

7.2 -Service and Duty of Officers.

- a) Each officer shall serve a one year term.
- b) One person may hold up to two offices at the same time.
- c) Any officer elected or appointed by the Board may be removed by the Board with or without cause.
- d) The Board may appoint an agent of the Corporation and, subject to the control of the Board, the agent shall supervise and control the business and affairs of the Corporation. He (she) may sign, with the Secretary or any other proper officer of the Corporation thereunto authorized by the Board, certificates of the Corporation, any deed, mortgages, bonds, contracts, or other instruments which the Board has authorized to be executed by the Board or by these Bylaws to some other officer of the Corporation, or shall be required by law to be otherwise signed or executed and such other duties as may be prescribed by the Board from time to time.
- e) The Vice President(s), shall perform such other duties as from time to time may be assigned to him (her) by the President or the Board.

f) The Treasurer, unless otherwise provided by a resolution adopted by the Board, shall have the custody of all the funds and securities of this Corporation, and shall cause the same to be deposited in the name of this Corporation in a bank or banks to be designated by the Board. When necessary and proper, he (she) shall endorse on behalf of this Corporation all checks, drafts, notes and other obligations coming into his or her possession, and shall cause the same to be deposited together with all the funds of this Corporation coming into his (her) possession, in such bank or banks as maybe selected by the Board. He (she) shall cause to be kept full and accurate accounts of all receipts and disbursements of this Corporation in books belonging to this Corporation, and shall be open at all times to the inspection of the Board. He (she) shall cause to be presented to the Board at its annual meeting a financial report for the Corporation and shall from time to time cause such other reports to be made to the Board as may be necessary.

g) The Secretary shall cause all the proceedings of the meetings of the Board to be recorded in the book to be kept for that purpose. He or she shall be responsible for all notices of meeting of the Board and all other notices required by law or by these Bylaws, and in the case of his or her absence or refusal or neglect to do so, any such notice may be given by the Vice President(s). The Secretary shall be the custodian of all books, correspondence and papers relating to the business of this Corporation, except those of the Treasurer. Unless otherwise provided by a resolution adopted by the Board, he or she shall join with other appropriate officers in the execution on behalf of this Corporation of all contracts, deeds, conveyances and other instruments in writing which may be required or authorized to be so executed by the Board for the proper and necessary transaction of the business of this Corporation.

7.3 -Additional Powers. Any officer of this Corporation, in addition to the powers conferred upon him (her) by these Bylaws, shall have such additional powers and perform such additional duties as may be prescribed from time to time by the Board.

ARTICLE 8- AMENDMENTS

The Board may amend this Corporation's Article of Incorporation and these Bylaws to include or omit any provision which could be lawfully included or omitted at the time such amendment is made. All amendments to the Articles or Bylaws shall be made in accordance with Wyo. Stat. §§ 17-19-1001 to 17-19-1031. Any number of amendments, or an entire revision of the Articles or Bylaws, may be submitted and voted upon at a single meeting of the Board and shall be considered approved by the Board at such meeting upon receiving a two-thirds (2/3) vote of the Directors who are in office at that time and entitled to vote on the proposed amendment or revision, a quorum being present. Notice of any proposed amendment to the Bylaws or Articles shall specify the proposed changes and be mailed, e-mailed, faxed or hand delivered to all Directors at least fifteen (15) days prior to the meeting at which these amendments are discussed.

ARTICLE 9- INDEMNIFICATION

To the full extent permitted by any applicable law, this Corporation shall indemnify each person who was or is a party or is threatened to be a party to any threatened, pending or completed action, suit or proceeding, wherever brought, whether civil, criminal, administrative or

investigative, including an action by or in the right of the Corporation, by reason of the fact that such person is or was

- i) a Director, Officer, employee or member of a committee of this Corporation or,
- ii) while a Director, officer or employee of this Corporation, was serving as Director, officer, partner, trustee or agent of another organization or employee benefit plan at the request of this Corporation or pursuant to his or her duties as a Director, officer or employee of this Corporation against expenses, including attorneys' fees, judgments, penalties, fines (including, without limitation, excise taxes assessed against the person with respect to an employee without limitation, excise taxes assessed against the person with respect to an employee benefit plan) and amounts paid in settlement or pursuant to arbitration actual and reasonably incurred by such person in connection with such action, suit or proceeding.

Indemnification provided by this Section shall continue as to a person who has ceased to be a Director, Officer, employee or committee member, shall inure to the benefit of the heirs, executors and administrators of such person and shall apply whether or not the claim against such person arises out of matters occurring before the adoption of this Section. Any indemnification realized other than under this Section shall apply as a credit against any indemnification provided by this Section.

This Corporation may, to the full extent permitted by applicable law from time to time in effect, purchase and maintain insurance on behalf of any person who is or was a Director, Officer, employee or a member of a committee of this Corporation against any liability asserted against such persons and incurred by such persons in any such capacity.

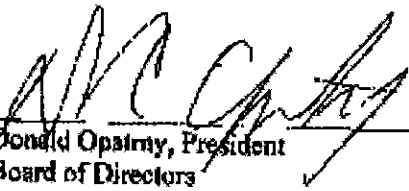
STATE OF WYOMING)

COUNTY OF TETON)

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Donald Opatruy, first duly having been sworn an oath, deposes and says: that he is the President of the Center for the Arts; that he has read the foregoing Amended and Restated Bylaws of the Center for the Arts (Restated 2014) and knows the contents thereof; and that he certifies that the contents of the same are true and correct and were adopted by the Board of Directors of said Corporation on May 30, 2013.

Dated this 5 day of March, 2014.


Donald Opatruy, President
Board of Directors
Community Center for the Arts,
a Wyoming nonprofit corporation



**AMENDED AND RESTATED BYLAWS
OF THE CENTER FOR THE ARTS (Restated 2013)**
Revisions to the By-laws
Adopted June 23, 2016

- **ARTICLE 6 - COMMITTEE OF THE BOARD**
Community Member service on Board Committees

A Committee Chair can invite up to 3 community members to serve on a committee of the Board. The names of Community members being considered shall be reviewed by the Nominations & Governance committee prior to being invited to serve on the committee.

- **ARTICLE 5 - BOARD OF DIRECTORS**
Standardization of Board Terms

The initial term of each board member will conclude in September after the third year of service, regardless of starting date.

COMMUNITY CENTER FOR THE ARTS
EIN: 83-0314362

Statement of Revenue and Expenses

	Jan - Dec 2018	Jul - Dec 2017	Jul - June 2017	Jul - June 2016	Jul - June 2015	Total
1 Gifts, grants, contributions	\$ 1,480,194.27	\$ 866,868.18	\$ 1,595,353.75	\$ 1,106,271.29	\$ 1,146,967.20	\$ 6,195,654.69
2 Membership fees						
3 Gross investment income	\$ 117,345.03	\$ 6,226.56	\$ 3,695.31	\$ 13,066.24	\$ 154,042.57	\$ 294,375.71
4 Net unrelated business income						
5 Taxes levied for your benefit						
Value of services furnished by						
6 government for free						
7 Any revenue not otherwise listed	\$ 14,988.82	\$ (31,566.64)	\$ 6,061.90	\$ 1,955.99	\$ 5,970.01	\$ (2,589.92)
8 Total Support Subtotal	\$ 1,599,557.30	\$ 841,528.10	\$ 1,605,110.96	\$ 1,121,293.52	\$ 1,306,979.78	\$ 6,474,469.66
Gross receipts and other related						
9 income	\$ 1,592,458.49	\$ 796,664.86	\$ 1,430,562.47	\$ 1,480,454.90	\$ 1,090,064.11	\$ 6,390,204.83
10 Total of Lines 8 and 9	\$ 3,324,349.64	\$ 1,638,192.96	\$ 3,035,673.43	\$ 2,601,748.42	\$ 2,397,043.89	\$ 12,997,008.34
Net gain or loss on sale of capital						
11 assets						
12 Unusual grants						
13 Total Revenue						
14 Fundraising expenses	\$ 203,457.05	\$ 204,374.61	\$ 272,666.69	\$ 202,728.36	\$ 99,979.26	\$ 983,205.97
15 Contributions, gifts, grants paid out						
Disbursements to or for the benefit						
16 of members						
Compensation of officers,						
17 directors						
18 Other salaries and wages	\$ 1,282,272.37	\$ 685,969.75	\$ 1,145,832.49	\$ 1,060,499.15	\$ 983,960.19	\$ 5,158,533.95
19 Interest expense	\$ 52,574.68	\$ 22,404.20	\$ 59,591.36	\$ 64,634.17	\$ 92,065.40	\$ 291,269.81
20 Occupancy	\$ 428,391.16	\$ 153,667.45	\$ 495,294.98	\$ 429,555.18	\$ 359,906.19	\$ 1,866,814.96
21 Depreciation and depletion	\$ 686,605.08	\$ 343,302.54	\$ 715,212.36	\$ 714,134.18	\$ 751,106.50	\$ 3,210,360.66
22 Professional fees	\$ 61,295.74	\$ 26,666.92	\$ 24,565.08	\$ 36,576.41	\$ 36,553.43	\$ 185,657.58
23 Any other expense	\$ 1,096,524.93	\$ 464,893.47	\$ 715,420.35	\$ 714,472.02	\$ 617,698.93	\$ 3,609,009.70
24 Total Expenses	\$ 3,811,121.01	\$ 1,901,278.94	\$ 3,428,583.31	\$ 3,222,599.47	\$ 2,941,269.90	\$ 15,304,852.63

COMMUNITY CENTER FOR THE ARTS
EIN: 83-0314362

Balance Sheet
December 31, 2018 FYE

Assets		
1 Cash	\$	1,046,321
2 Accounts receivable, net	\$	75,000
3 Inventories	\$	6,563
4 Bonds and notes receivable		
5 Corporate stocks		
	Publicly traded stocks	\$ 858,209
	<i>Total Corporate Stocks</i>	\$ 858,209
6 Loans receivable		
7 Other investments		
8 Depreciable and depletable assets		
	Office Equipment	\$ 234,402
	Buildings & Theater	\$ 32,114,050
	Accumulated Depreciation	\$ (9,149,683)
	<i>Total Depreciable and depletable assets</i>	\$ 23,198,769
9 Land		
10 Other assets		
	Unearned production revenue	\$ 211,595
	Prepaid artist commitments	\$ 36,000
	Capitalized expenses	\$ 110,379
	<i>Total Other Assets</i>	\$ 357,974
11 Total Assets	\$	25,542,836
Liabilities		
12 Accounts payable	\$	345,652
13 Contributions, gifts, grants, etc. payable		
14 Mortgages and notes payable		
	Buildings & Theater	\$ 825,588
	<i>Total Mortgages</i>	\$ 825,588
15 Other liabilities		
	Prepaid rents	\$ (352)
	Deferred income	\$ 115,729
	Sales tax payable	\$ 330
	Payroll liabilities	\$ 15,840
	Rent deposits	\$ 5,523
	<i>Total Other Liabilities</i>	\$ 137,069
16 Total liabilities	\$	1,308,308
Fund Balances or Net Assets		
17 Total fund balances or net assets	\$	24,234,527
18 Total Liabilities and Fund Balances or Net Assets	\$	25,542,836

CENTER FOR THE ARTS
SUB-LEASE AGREEMENT

THIS SUB-LEASE AGREEMENT ("Sub-lease Agreement" or "Lease"), is made effective the 1st day of January, 2019, by and between Community Center for the Arts, a Wyoming non-profit corporation, Lessor, and **Dancer's Workshop**, Tenant.

LEASED PREMISES:

1. Description of Leased Premises. Upon the terms, covenants and conditions set forth herein, Lessor does hereby lease to Tenant and Tenant hereby leases from Lessor those certain premises known and designated as **Dance Center and Metal (Annex) Building** containing approximately 9,734 square feet of built area, hereinafter referred to as the "Leased Premises" (outlined in Exhibit B Floor Plan) in that certain building with a street address of 240 South Glenwood Street, commonly known as The Center for the Arts ("Center").

LEASE TERM:

2. Term. The term of this Lease (the "Lease Term") shall commence on the 1st day of January, 2019 (the "Commencement Date") and expire on the 31st day of December, 2019 (the "Expiration Date"), unless earlier terminated, as hereinafter provided. There shall be no renewal term unless Tenant and Lessor, prior to the Expiration Date, each agree to a renewal of this Lease and such renewal terms are set forth in a written instrument sign by Tenant and Lessor.

GROSS RENT:

3. Rent. Tenant shall pay to Lessor, in the manner and at the times set forth in paragraph 4 hereof, rent ("Rent") in an annual amount equal to \$162,147.01 (\$16.34 per built square foot for Classroom space; \$23.64 per built square foot for Administrative Office space; \$7.79 per built square foot for Storage space), such amount payable in monthly installments of \$ 13,512.25 each.

3.1 Tenant shall be responsible for payment of all utilities of the Metal (Annex) Building, commonly referred to as Dance Studio #5, to be invoiced by Lessor monthly.

3.2 Tenant shall be responsible for all specific tenant improvements of the Metal (Annex) Building, as approved by Lessor.

RENT PAYMENT:

4. Payment of Rent. Rent shall be paid monthly in advance without demand on the first (1st) day of each month ("Due Date") during the Lease Term in lawful money of the United States to Lessor at its office of **240 South Glenwood Street, Jackson, Wyoming 83001**, or at such other place or places and to such other party or parties as Lessor may hereafter designate. Any Rent received by Lessor after 5:00 pm of the fifth (5th) day after the applicable Due Date will be subject to a late fee equal to 3% of the total monthly rent payable that month. In addition, any installment of Rent due under the provisions of the Sub-lease Agreement which remains unpaid on the thirtieth (30th) day after the Due Date (together with any unpaid late fees) shall accrue interest from the due date of said installment, until paid, at the annual rate of 12%. Tenant's first rent payment, along with the Security Deposit called for under paragraph 37 below, shall be due on January 1, 2019.

USE OF PREMISES:

5.1 Authorized Uses of Leased Premises. Tenant is a public charity qualified under §501(c)(3) of the Internal Revenue Code of 1986 ("IRC"). Tenant shall, at all times during the term of this Lease, maintain its qualification under §501(c)(3) of the IRC, and any successor code section. In accordance therewith, Tenant shall utilize the Leased Premises primarily for the benefit of the public and at all times for legally permissible

purposes. The Leased Premises shall be used primarily for the study and presentation of performing and fine arts and developing public interest and participation therein, and for public auditorium, civic center and community meeting facilities purposes in conjunction with governmental or educational agencies or community organizations. The authorized uses include the following:

- 1) Artistic and cultural activities, including music, theater, and dance production, and exhibitions of fine art;
- 2) Activities related to allied arts and crafts such as photography, literature, creative writing, poetry, films, television, radio, sound recording, costume and fashion design, textiles, ceramic design and folk art;
- 3) Administrative and support facilities for non-profit tax-exempt organizations that provide education and instruction and promote, stimulate and encourage public interest in the arts and cultural matters;
- 4) Educational seminars and classes, public forums and events, meetings, conferences, debates, films and speeches;
- 5) Fund-raising events for non-profit tax-exempt organizations serving the public, the citizens of Teton County, Wyoming, and the Town of Jackson; and
- 6) Sales of merchandise and/or food and beverage items incidental to the activities occurring within the Leased Premises, such as:
 - (i) promotional and/or commemorative gift items customarily associated with similar facilities, such as T-shirts, pins, programs, souvenirs, recordings, photographs-videos, etc.; and
 - (ii) supplies needed for classes or activities at the Leased Premises that are not generally available from local merchants.

No other use shall be permitted without the express advance written consent of Lessor.

In addition, Tenant shall at all times abide by the rules and regulations applicable to the Community Center for the Arts, Inc., as tenant under the Master Lease (as defined in paragraph 17). A copy of the Master Lease shall be provided to Tenant upon request.

Tenant agrees that Lessor may periodically review the uses of the Leased Premises to insure that unauthorized or legally impermissible uses are not occurring on the Leased Premises and Tenant will cooperate with reviews by providing Lessor with all information reasonably necessary for such reviews.

5.2 Tenant-Specific Use. In addition to the restrictions set forth in paragraph 5.1 above, Tenant's use of the Leased Premises shall be further restricted such that the Leased Premises may only be used for the following described purposes: **Nonprofit administrative and educational activities related to dance instruction and production, and for short-term (hourly) rental to users in the dance arts and related fields.**

5.3 Prohibited Uses of Premises. Unless expressly authorized under paragraphs 5.1 and 5.2, all other uses shall be prohibited. Specifically, in furtherance of the foregoing and in keeping with the public ownership of the Leased Premises and the charitable purpose of Tenant, the following uses shall always be prohibited:

- (i) Any uses of the Leased Premises for "for-profit" activities (except as expressly permitted in paragraphs 5.1 and 5.2 or otherwise by the Lessor);
- (ii) Any use of the Leased Premises that would be in violation of law, regulation or ordinance;
- (iii) Commercial activities and/or merchandising except as expressly permitted in this paragraph 5 or otherwise by the Lessor after conducting a public review; and
- (iv) Exception - the regular use of the Leased Premises as a studio by private artists who sell their works created on the Leased Premises shall not be considered prohibited "for-profit" activities provided those activities do not negatively impact in any material manner the use of the Leased Premises by non-profit, tax-exempt users or the general public. Appropriately limited use for artists-in-residence, traveling artists, or artists who reasonably require use of such premises to engage

in substantial and continuous educational programs shall be permitted.

ACCEPTANCE OF PREMISES:

6. Tenant accepts the Leased Premises "as is" and without warranties of any kind except as may be set forth in this Sub-lease Agreement.

RIGHT TO ASSIGN OR SUBLET:

7. Tenant shall not assign this Sub-lease Agreement nor sublet all or any portion of the Leased Premises, without first obtaining, on each occasion, the advance written consent of Lessor, which consent may be withheld in Lessor's sole discretion. **Tenant may rent studio space for short-term (hourly) use for rehearsals, instruction, and production of dance and other related performing arts.** Neither this Sub-lease Agreement nor any interest therein, nor any estate created, shall pass to any trustee or receiver in bankruptcy, or any assignee for the benefit of creditors, or by operation of law. Lessor's consent to any subletting, assignment or transfer shall not release Tenant from any covenant or obligation of this Sub-lease Agreement, including without limitation the obligation to pay all Rent as and when due, nor shall such consent be deemed a waiver by Lessor of the requirements of this section.

SIGNS:

8. Tenant shall not install or place any signs in or upon the Leased Premises or any other part of the Center without the prior written consent of Lessor, which consent may be withheld in Lessor's sole discretion. Tenant understands that any approved signs must be in keeping with the overall standards and regulations of the Center.

RULES AND REGULATIONS:

9. Tenant shall use the Leased Premises and the common areas in the Center in accordance with such regulations as may from time to time be made by Lessor for the general safety, comfort, enjoyment and convenience of the tenants of the Center, Lessor, and users of the Center. Tenant shall cause its customers, employees and invitees to abide by such rules and regulations. Tenant shall be deemed to have knowledge and notice of all regulations of the Center that are adopted the Center. Lessor shall make a copy of all Center regulations available to Tenant at the Center's administrative offices.

These regulations (Exhibit A: Sub-lease Agreement Addendum Rules and Regulations) may be added to or amended from time-to-time by Lessor for the benefit of all tenants, and such amendments will become effective immediately upon adoption by Lessor. Tenant agrees to abide by all regulations of the Center and acknowledges that violation of any such regulation constitutes a breach of this Sub-lease Agreement. Tenant understands that it is Tenant's responsibility to remain informed of Center regulations and understands that such regulations are available for inspection and copying at the Center's administrative offices.

In addition to any other rules and regulations applicable to Tenant, Tenant shall immediately inform Lessor of any incident that has occurred at the Leased Premises or Center that Tenant is aware of and that Tenant reasonably believes involved the commission of a crime or other act which could have caused harm to any user of the Center. Tenant shall immediately inform Lessor of any call made to law enforcement involving any incident that has occurred at the Center.

WASTE:

10. Tenant shall conserve heat, air conditioning, water, and electricity and shall use due care in the use of the Leased Premises and of the public areas in Center. Without qualifying the foregoing, Tenant shall not neglect or misuse water fixtures, electric lights and heating and air conditioning apparatus. Tenant shall pay promptly

to Lessor, upon demand, an amount equal to any cost incurred by Lessor in repairing the Leased Premises or the Center where such repair was made necessary by the negligence of, or misuse by Tenant or an employee, customer or invitee of the Tenant, or by reason of any open window in the Leased Premises. Tenant shall promptly notify the Lessor of any damage to or defective condition existing in the Leased Premises or in the common areas of the Center, from time to time.

RIGHT TO ENTER:

11. Lessor, its agents and representatives may at reasonable times during the day and night, with 24-hour prior written notice to tenant, by way of mail, email, fax, or posting on tenant's door of Leased Premises, enter to view and inspect the Leased Premises, or to make repairs, or to make such improvements or changes in the Leased Premises or the Center as Lessor may deem necessary to the safe and efficient operation of the Center. The right of entry reserved in the immediately preceding sentence shall not be deemed to impose any greater obligation on Lessor to maintain, repair or change the Leased Premises than is specifically provided in this Sub-lease Agreement. Notwithstanding anything to the contrary contained herein, the Lessor, its agents or representatives may at any time in case of emergency enter the Leased Premises and do such acts as Lessor may deem proper in order to protect the Leased Premises, the Center or occupants of the Center. There shall be no diminution of rent by reason of inconvenience, annoyance or injury to business on account of such an entry or acts by Lessor, its agents or representatives.

INDEMNIFICATION/PERSONAL PROPERTY RISK/INSURANCE:

12. Lessor shall not be liable to Tenant, or those claiming through or under Tenant, for injury, death or property damage occurring in, on or about the Center. Lessor shall maintain casualty and liability insurance covering the Center facility in such amounts as Lessor deems reasonable from time to time, but shall have no obligation to insure any property in or improvements to the Leased Premises. Tenant shall indemnify Lessor and hold it harmless from any claim or damage arising out of any injury, death or property damage occurring in, on or about the Leased Premises and the Center to Tenant or any employee, customer or invitee of Tenant, except for the grossly negligent, or intentional acts of Lessor, its Agents or Employees. **Without limiting Tenant's liability hereunder, Tenant agrees, at its own cost and expense, to carry general liability insurance protecting Lessor and Tenant in the amounts of no less than One Million Dollars (\$1,000,000.00) for personal injuries sustained by any one person, One Million Dollars (\$1,000,000.00) for injuries sustained in any one accident and One Hundred Thousand Dollars (\$100,000.00) for property damage.** All such policies of insurance shall remain in effect at all times Tenant occupies the Leased Premises or during which its Sub-lease Agreement is in effect. All such policies shall name Lessor, Teton County, the Town of Jackson and Tenant as insured thereunder and shall protect the interests of Lessor. Certificates of said insurance providing for not less than thirty (30) days' notice to Lessor prior to cancellation thereof shall be furnished to Lessor no later than January 10 of each calendar year during the term of this Sub-lease Agreement and thereafter not less than thirty (30) days prior to the expiration of any such insurance.

ALTERATIONS:

13. Tenant will not make any alterations of or additions to the Leased Premises without the written approval of Lessor, which consent may be withheld in Lessor's sole discretion. All alterations, additions or changes which may be made by either of the parties hereto upon the Leased Premises, except moveable equipment and furnishings, shall, at Lessor's option, be the property of Lessor, and shall remain upon and be surrendered with the Leased Premises, as part thereof, at the termination of the Sub-lease Agreement or any extension thereof. If Lessor chooses not to keep those alterations made by or on behalf of the Tenant, then Tenant at its expense will remove such alterations as designated by Lessor. In connection with any alterations, additions improvements or changes, Lessor reserves the right to require that prior to the commencement of such alterations, Tenant shall furnish Lessor with assurances, including such bonds as Lessor deems necessary, that the contemplated alterations, additions, improvements or changes will be completed according to plan and will be paid for. Tenant will not cause any lien to be filed or asserted against the Leased Premises or any other portion of the Center for any labor or material furnished to, or for the account of Tenant, or claimed to have

been so furnished in connection with any work performed or claimed to have been performed in, on or about the Leased Premises. Lessor may at its option discharge any such lien, and the amount of the lien together with costs and reasonable attorney's fees, shall become additional rent due immediately hereunder.

LIGHT & AIR:

14. Tenant has no right to light and air over any premises in Center that would limit or constrain Lessor from remodeling or adding on to the Center.

WAIVER OF SUBROGATION:

15. Notwithstanding anything in this Sub-lease Agreement to the contrary, if the Center is damaged or destroyed by fire, or an extended coverage risk caused by Tenant, Tenant, its agents, employees, representatives and invitees are hereby released from any liability by reason thereof, but only to the extent of insurance proceeds realized by Lessor as a result of such damage or destruction. In no event shall any such release be applicable if to do so would work in contravention of any requirement in an applicable policy of insurance to the effect that if the insured waives subrogation, coverage is or may be void.

ESTOPPEL CERTIFICATE:

16. Tenant agrees within ten (10) days after request thereof by Lessor to execute in recordable form and deliver to Lessor a statement, in writing, certifying (a) that this Sub-lease Agreement is in full force and effect, (b) the Commencement Date of the term of this Sub-lease Agreement, (c) that rent is paid currently without any off-set or defense thereto, (d) the amount of rent, if any paid in advance and (e) that there are no uncured defaults by Lessor or stating those claimed by Tenant.

SUBORDINATION:

17. This Sub-lease Agreement is subordinate to any mortgages, deeds of trust or ground Leases that are now or may hereafter be placed upon said Leased Premises and to any and all advances to be made thereunder, and to the interest thereon all renewals, replacements and extensions thereof, including, without limitation, (1) the Restated Lease Agreement between Lessor, the Town of Jackson, and Teton County Wyoming dated June 15, 2016, as such may be amended or restated ("the Master Lease") and (2) that certain Agreement and Mortgage by Lessor in favor of First Interstate Bank, dated March 15, 2004 and recorded March 17, 2004 as document no. 618371, in the office of the Teton County, Wyoming, County Recorder. Tenant also agrees that any mortgagee or trustee may, but is not required to elect to have this Sub-lease Agreement a prior lien to its mortgages or deed of trust, and in the event of such election and upon notification by such mortgagee or trustee to Tenant to that effect, this Sub-lease Agreement shall be deemed prior in lien to the said mortgage or deed of trust, whether this Sub-lease Agreement is dated prior to or subsequent to the date of said mortgage or deed of trust. Tenant agrees that upon the request of Lessor, any mortgagee or any trustee, it shall execute whatever instruments may be required to carry out the intent of this section.

TENANT TO SURRENDER PREMISES:

18. Upon the expiration or the termination of this Sub-lease Agreement, Tenant shall, at its expense:

(i) remove Tenant's goods and effects and those of all persons claiming under Tenant; and

(ii) quit and deliver up the Leased Premises to Lessor, peaceably and quietly, in as good order and condition as the same were in on the Commencement Date or were thereafter placed in by Lessor, reasonable wear and tear excepted, together with all alterations, interior decorations, additions and improvements that may have been made in, to, or upon the Leased Premises, excepting moveable furniture and moveable trade fixtures. Any property left in the Leased Premises after the expiration or termination of this Sub-lease

Agreement shall be deemed to have been abandoned by Tenant and shall become the property of Lessor to dispose of as Lessor deems expedient.

WAIVER OF CONTENTS:

19. Failure of Lessor to insist, in any one or more instances, upon strict performance of any term, covenant or condition of this Sub-lease Agreement, or to exercise any option herein contained shall not be construed as a waiver, or relinquishment for the future of such term covenant, condition, or option, but the same shall continue and remain in full force and effect. The receipt by Lessor of rents with knowledge of a breach in any terms, covenants or conditions of this Sub-lease Agreement to be kept or performed by Tenant shall not be deemed a waiver of such breach, and Lessor shall not be deemed to have waived any provision of this Sub-lease Agreement unless expressed in writing and signed by Lessor.

GOOD REPAIR:

20. Except as otherwise specifically provided for in this Sub-lease Agreement, Tenant will keep the Leased Premises clean and in good repair against physical damage or vandalism, including lighting fixtures, plumbing fixtures and window glass located in the Leased Premises, and shall not set the thermostat below 60 degrees Fahrenheit during the heating season.

BUSINESS HOURS:

21. Usual business hours as used herein shall mean between 8:00 A.M. and 9:00 P.M. Monday through Saturday and between 9:00 A.M. and 7:00 P.M. Sunday, holidays excepted. Tenant shall have access 24 hours daily, subject to Tenant's compliance with generally applicable security regulations.

TEMPORARY INTERRUPTION OF SERVICES:

22. Lessor shall not be liable to Tenant, its agents, employees, representatives, customers, or invitees for any inconvenience, loss or damage or for any injury to any person or property caused by or resulting from any casualties, riots, strikes, picketing, accidents, breakdowns or any cause beyond Lessor's reasonable control or from any temporary failure or lack of services. No variation, interruption or failure of services incident to the making of repairs, alterations or improvements or due to casualties, riots, strikes picketing, accidents, breakdowns or any cause beyond Lessor's reasonable control or temporary failure or lack of services shall be deemed constructive eviction of Tenant or relieve Tenant from any of Tenant's obligations.

LESSOR MAINTENANCE/REPAIRS:

23. Lessor shall maintain and repair the structural and mechanical parts of Center, including exterior walls, doors and roofs, the HVAC system, and exterior window damage, to the extent such damage is not caused by Tenant, its employees, invitees or customers.

COMMON AREAS:

24. All of the portions of the Center made available by Lessor for use in common by tenants and their employees and invitees from time to time shall remain subject to Lessor's exclusive control at all times. Tenant shall not directly or indirectly conduct business in the common areas or make any use of the common areas which interferes in any way with the use of the common areas by other parties unless approved in advance by Lessor. Tenant's use of the common areas shall be subject to the other provisions of this Lease, including, without limitation, the Center's rules and regulations. Tenant's right to use the common areas shall terminate upon the expiration or earlier termination of this Lease or Tenant's right to possession of the Leased Premises. Lessor shall be entitled to make such changes in and to the common areas as it deems appropriate and to determine the nature and extent of all common areas. Without limiting the generality of the foregoing, the common areas may include, as designated by Lessor from time to time, any parking areas and structures,

enclosures and building roofs, exterior walls, foundations, sidewalks, streets or roadways, passageways, service corridors, loading platforms, truck docks, delivery areas, ramps, stairs, landscaped areas, directory signs and equipment, common lighting facilities, drainage facilities and areas, bus stops, taxi stands, drinking fountains and all other decorations, fixtures, improvements and other facilities located in or serving any of the foregoing, except to the extent reserved for use by designated tenants. Neither Tenant, nor any other tenant of the Center shall have exclusive use of any parking spaces. Parking spaces are on a first come, first served basis for all Center tenants. Lessor shall maintain, repair and clean the common areas of the building (including bathrooms) and the grounds within Center, including maintaining and plowing the driveways and parking areas and shoveling sidewalks.

NOTICES:

25. A bill, statement notice, or communication which Lessor desires or is required to give to Tenant, including any notice or termination, shall be deemed sufficiently given or tendered if in writing, delivered to Tenant personally, or sent by registered or certified mail, addressed to Tenant at the address set forth below, or left at the Leased Premises, addressed to Tenant, and the time of tendering or giving shall be deemed to be the time when the same is delivered to Tenant, or mailed or left at the Leased Premises as herein provided. Any notice by Tenant to Lessor must be served by registered or certified mail addressed to Lessor at the address set forth below, or upon notice given to Tenant, at such other place as Lessor designates, and the time of the giving of notice shall be deemed to be the time when said notice is delivered to Lessor.

REPAIRS:

26. Tenant shall pay to Lessor, within thirty (30) days of written request an amount equal to any cost incurred by Lessor in repairing the Leased Premises and common areas of the Center where such repairs were made necessary by the negligence of, or misuse by, Tenant, its agents, its customers, its employees or its invitees.

UTILITIES AND SERVICES:

27. Generally, utilities and services for both the Leased Premises and Center shall be established and paid for Lessor; provided however, the following shall be established and paid for by Tenant: (a) telephone service; (b) internet service; and (c) cleaning services for the Leased Premises (subject to the provisions of the Center's rules and regulations regarding cleaning and cleaning services).

FIRE OR OTHER CASUALTY:

28. In the event of a partial or total destruction of the Leased Premises during the term hereof from any cause, except those caused by the negligence, gross negligence or unintentional acts of Tenant, its employees, invitees or customers, Lessor shall repair the same, provided, however, that in the event that insurance proceeds are insufficient to repair the Leased Premises or in the event that in Lessor's reasonable judgment repair of the destruction will take longer than ninety (90) days to complete, Lessor may terminate this Sub-lease Agreement. In the event Lessor shall elect to repair the Leased Premises, this Sub-lease Agreement shall not terminate but Tenant shall be entitled to an abatement of rent during any period of time that any portion of the Leased Premises are untenantable. In the event it is reasonably determined that Lessor will take longer than sixty (60) days from casualty to repair damage to the Leased Premises, Tenant shall have the right to cancel this Sub-lease Agreement. Lessor shall not be responsible to Tenant for damage to, or destruction of, any furniture, equipment, improvements or other changes made by Tenant in, on or about the Leased Premises, regardless of the cause of the damage or destruction, except for grossly negligent or intentional acts of Lessor. Tenant understands that it is Tenant's obligation to insure its furniture, fixtures, equipment and improvements against casualty or loss.

TIME OF POSSESSION:

29. If the Leased Premises shall, on the Commencement Date of the Term of this Sub-lease Agreement be in the possession and occupancy of any person other than Tenant, Lessor shall use due diligence to obtain possession thereof for Tenant. If the Leased Premises shall not be ready for occupancy at said time, because construction has not yet been completed or by reason of any building operations, repairing or remodeling to be done by Lessor, Lessor shall use due diligence to complete such construction, building operations, repairing, and remodeling. It is agreed that Lessor, using due diligence, shall not in any way be liable for failure to obtain possession of the Leased Premises for Tenant, or to deliver the possession thereof to Tenant with such building construction, operations, repairing or remodeling completed, except that the rentals hereunder shall be abated until the Leased Premises shall, on Lessor's part, be ready for the occupancy of Tenant, this Sub-lease Agreement remaining in all other things in full force and effect and Lease Term of this Sub-lease Agreement shall thereby be extended by the period of such delay. Notwithstanding the foregoing, if the Lessor is unable to deliver possession of the Leased Premises to Tenant within 30 days after Commencement Date, Tenant may terminate its obligations hereunder by providing written notice thereof to Lessor.

HOLDING OVER:

30. If Tenant holds over without Lessor's consent, Tenant shall be in default hereunder without notice or opportunity to cure, and, in addition to any other right or remedy of Lessor, Tenant shall, at Lessor's election, be a tenant at sufferance or a tenant from month-to-month. In either case, all terms and provisions of this Sub-lease Agreement shall remain in effect at Lessor's option, including Rent which shall remain payable monthly in advance at a rate equal to the rate in effect immediately before the holdover began. A holdover month-to-month tenancy may be terminated by either party as of the first day of a calendar month upon at least ten days' prior notice. A holdover tenancy at sufferance is terminable at any time by Lessor without notice.

LESSOR'S RIGHT TO CURE:

31. If Tenant defaults in the observance or performance of any Tenant's covenants, agreements or obligations hereunder wherein the default can be cured by the expenditure of money, Lessor may, but without obligation, and without limiting any of the remedies which it may have by reason of such default, cure the default, charge the cost thereof to Tenant, and Tenant shall pay the same within thirty (30) days of written demand. In the event the same shall not be paid to Lessor within thirty (30) days from the date of billing, the same shall bear interest at the rate of twelve percent (12%) per annum. When any sum of money hereunder becomes due to Lessor by Tenant, such sum shall be deemed to be additional rent due hereunder.

EXPENSES AND ATTORNEY'S FEES:

32. If suit shall be brought by either Lessor or Tenant arising out of the terms and provisions of this Sub-lease Agreement, or because of the breach of any covenant herein contained on the part of Lessor or Tenant, the prevailing party shall recover all expenses incurred therefore, including reasonable attorneys' fees, unless prohibited by law.

ENVIRONMENTAL ISSUES:

33. Tenant shall not use or permit to be brought into the Leased Premises or the Center any "Hazardous Materials" (as defined herein) by or on behalf of Tenant, its subtenants or assignees, or their respective contractors, clients, officers, directors, employees, agents or invitees. Tenant shall, at its sole cost and expense, promptly take all actions required by any federal, state or local governmental agency or political subdivision, or necessary for Lessor to make full economic use of the Center, which requirements or necessity arises from the existence of Hazardous Materials upon, about, above, or beneath the Leased Premises or any portion of the Center attributable to Tenant, its contractors, clients, officers, directors, employees, agents or invitees. Tenant shall take all actions necessary to restore the Leased Premises and/or the Center to the condition existing prior to the existence therein or thereon of such Hazardous Materials. As used for purposes of this Lease, the term "Hazardous Materials" means (a) any material or substance (i) which is defined or becomes defined as a

"hazardous substance," "hazardous waste," "infectious waste," "chemical mixture or substance," or "air pollutant" under any law, statute, ordinance, rule, regulation, or governmental requirement regulating, relating to or concerning public health and safety or the environment ("Environmental Law"); (ii) containing petroleum, crude oil or any fraction thereof which is liquid at standard conditions of temperature and pressure; (iii) containing polychlorinated biphenyl's (PCB's); (iv) containing asbestos; (v) which is radioactive; or (b) any other pollutant or contaminant or hazardous, toxic, flammable or dangerous chemical, waste, material or substance, as all such terms are used in their broadest sense, and defined, regulated or become regulated by Environmental Laws, or which cause a nuisance upon or waste to the Leased Premises or any portion of the Center.

Materials associated with arts-related activities may be considered hazardous but may be brought into and used in the Center, particularly in the photography suite, ceramics studio and painting studio. The Tenant shall at all times handle and store such products according to manufacturers' labels and/or as qualified persons would dictate.

DEFAULT:

34. If Tenant shall be in default for a period greater than thirty (30) days in the payment of any installment of rent or, after written notice from Lessor, in the observance or performance of any Tenant's other covenants, agreements or obligations hereunder, or if any proceeding is commenced by or against Tenant for the purpose of subjecting the assets of Tenant to any law relating to bankruptcy or insolvency or for an appointment of a receiver of Tenant or any of Tenant's assets, and such proceedings are not dismissed within 60 days thereof, or if Tenant makes a general assignment of Tenant's assets for the benefit of creditors, then, in any such event, Lessor may, using legal process, re-enter immediately into the Leased Premises and remove all persons and property therefrom and at its option, annul and cancel this Sub-lease Agreement as to all future rights of Tenant, and have, regain, repossess and enjoy the Leased Premises, anything herein to the contrary notwithstanding, and Tenant hereby expressly waives the service of any notice in writing of intention to re-enter as aforesaid, and also all right of restoration to possession of the Leased Premises after re-entry or after judgment for possession thereof. In case of any such termination, Tenant will indemnify Lessor against all loss of rents and other damages which Lessor may incur by reason of such termination during the residue of the Lease Term, and also against all attorney's fees and expenses incurred in enforcing any of the terms of this Sub-lease Agreement. Alternatively, at Lessor's sole option, Lessor may re-enter and take possession of the Leased Premises in the manner provided immediately above, without such re-entry constituting a cancellation or termination of this Sub-lease Agreement or of the Gross rent to be paid or of the covenants, agreements and conditions to be kept and performed by Tenant for and during the remainder of the term hereof. Failure of Lessor to notify Tenant in writing of its election hereof at the time it re-enters and takes possession of the Leased Premises shall indicate an election to re-enter and take possession without terminating this Sub-lease Agreement. Lessor shall not be deemed to be in default under this Sub-lease Agreement until Tenant has given Lessor written notice specifying the nature of the default and Lessor does not cure such default within thirty (30) days after receipt of such notice or within such reasonable time thereafter as may be necessary to cure such default if such default is of such character as to reasonably require more than 30 days to cure. Lessor shall have the right to show the Leased Premises for leasing at all reasonable times during the last sixty (60) days of Lease Term.

TENANT:

35. The word "Tenant" wherever used in this Sub-lease Agreement, shall be construed to mean Tenants in all cases where there is more than one Tenant; and the necessary grammatical changes required to make the provisions hereof apply to corporations, partnerships or individuals, men or women, shall in all cases be assumed as though in each case fully expressed.

QUIET ENJOYMENT:

36. If and so long as Tenant pays rent and keeps and performs each and every covenant and condition herein contained or to be kept and performed, on part of Tenant, Tenant shall quietly enjoy the Leased Premises without hindrance by Lessor, except as may be reasonable and/or necessary to Lessor's obligations under the Master Lease or this Sub-lease Agreement.

SECURITY DEPOSIT:

37. Tenant has deposited or will deposit with Lessor the sum \$ _____, payable upon execution of the Sub-lease Agreement if not previously paid, as security for the full and faithful performance of every provision of this Sub-lease Agreement to be performed by Tenant. If Tenant defaults with respect to any provision of this Sub-lease Agreement, including but not limited to the provisions relating to the payment of Rent, Lessor may use, apply or retain all or any part of his Security Deposit for the payment of any Rent or any other sum in default, or for the payment of any other amount which Lessor may spend or become obligated to spend by reason of Tenant's default, or to compensate Lessor for any other loss, cost or damage which Lessor may suffer by reason of Tenant's default. If any portion of Security Deposit is so used or applied, Tenant shall, within five (5) days after written demand thereof, deposit cash with Lessor in an amount sufficient to restore the Security Deposit to its original amount and Tenant's failure to do so shall be a breach of this Sub-lease Agreement. Lessor shall not be required to keep this Security Deposit separate from its general funds and Tenant shall not be entitled to interest on Security Deposit. If Tenant shall fully and faithfully perform every provision of this Sub-lease Agreement to be performed by it, the Security Deposit or any balance thereof shall be returned to Tenant, (or at Lessor's option, to the last authorized transferee of Tenant's interest hereunder) at the expiration of the Term and upon Tenant's vacation of the Leased Premises. In the event the Center is sold or otherwise transferred to a new owner, the Security Deposit will transfer to the new owner and/or Lessor.

TAXES:

38. Lessor shall pay all taxes and assessments imposed on the real property comprising the Center. Tenant shall be responsible for payment of all taxes and assessments on its personal property.

MISCELLANEOUS:

39. There are no understandings or agreements not incorporated in this Sub-lease Agreement except as may be provided in a written addendum signed and accepted by both parties. This is a Wyoming contract and shall be construed according to the laws of Wyoming. The captions in this Sub-lease Agreement are for convenience only and are not a part of this Sub-lease Agreement. The covenants and agreements hereof shall as fully and completely bind the heirs, executors, administrators, legal representatives, successors and authorized assigns of the parties hereto as if they had been specifically mentioned in each of said covenants and agreements. If any provision in the Sub-lease Agreement should for any reason be adjudged invalid or illegal, that provisions shall be deemed omitted herefrom and shall not invalidate any other provision of this Sub-lease Agreement and the remainder hereof shall remain in full force and effect. The rider(s) and/or exhibit(s) attached to this Sub-lease Agreement is hereby declared to be a part of this Sub-lease Agreement to the same extent and in the same manner as if the provisions thereof were actually embodied in this Sub-lease Agreement. Lessor and Tenant agree both participated in the drafting of this Sub-lease Agreement, and therefore no presumption shall arise in the construction or interpretation of this Agreement that one party was the drafter.

EXHIBITS: For additional terms and conditions see attached:

Exhibit A: Sub-lease Agreement Addendum Rules and Regulations.

Exhibit B: Floor Plan showing Tenant's Leased Premises.

IN WITNESS WHEREOF, LESSOR AND TENANT, respectively, have duly signed and sealed these presents, the day and year first above written.

LESSOR:

By:

~~Martha Bancroft~~

David J. Rothman, President/CEO

Date:

2/28/19

Its:

~~Director~~

Mailing Address:

Center for the Arts
P.O. Box 860
Jackson, WY 83001

TENANT:

By:

Its:

Artistic Director

Date:

2/12/19

Mailing Address:

PO Box 1500
Jackson, WY 83001

Exhibit A

CENTER FOR THE ARTS

SUB-LEASE AGREEMENT ADDENDUM RULES AND REGULATIONS

These Rules and Regulations are for the mutual benefit of all tenants. Tenant agrees to be bound and comply with the Rules and Regulations as follow:

TRASH: Tenant shall deposit trash in the dumpsters in the back-loading area and agrees not to leave or store any materials, litter, or trash in the common areas, on the grounds, or in the parking areas. Tenant agrees to pay for trash needing to be removed by Lessor which was not properly disposed of by Tenant. Tenant further agrees, in the event a larger amount of trash must be removed, to contact Lessor to arrange an extra pick-up which Tenant agrees to pay for.

RECYCLING: The Center is recognized by Teton County as an RRR Business Leader, and as such we encourage all Tenants to make their best effort to recycle all materials possible. Recycling bins are located in the back-loading area and include receptacles for all recyclable materials accepted locally, such as cardboard, glass, plastic, and office paper. Tenant will be responsible for taking recycling to the loading dock and sorting it into the appropriate containers.

DISTURBANCE: Tenant agrees that no noise, odor, vibration, or conduct shall be permitted at any time which will disturb or annoy others. Noise that carries to adjacent structures is not permitted after 10:00 pm.

SOLICITATION: No in-person solicitation shall be permitted, outside the mission and spirit of the facility.

PARKING: The use of parking facilities shall be subject to the Center's Rules and Regulations. Tenant shall not permit the use by its employees of the parking area for overnight storage of automobiles or other vehicles, and may not interfere with maintenance, snow removal, traffic row, or emergency vehicles. Lessor has the right to tow any vehicle(s) blocking or interfering with traffic flow, dock doors, and/or snow removal or maintenance equipment without prior notice. Any vehicle(s) snowed-in for a period of twenty-four (24) hours or more, will be considered abandoned and will be towed from the Center without prior notice. Any towing is at the vehicle owner's expense.

SIGNS: No permanent signage may be posted inside or outside without the prior written consent of the Lessor. The Center will provide interior locations for tenant and community postings, and locations for tenant programming materials to be made available to the public.

LOCKS: No additional locks will be placed on any of the doors in the building, or lock changes made, without Lessor's prior written approval. All locks must meet the master key standards for the Center. Keys are not to be duplicated by Tenant. A fee will be charged for all replacement keys.

STORAGE: Storage and installation of any machinery, parts materials, shelving, or furniture of any type whatsoever, constitutes occupancy, and requires payment of rent for each day the space is so used. Storage and installation of any of the above items prior to the start of the Sub-lease Agreement is specifically disallowed unless approved in writing by Lessor.

CLEANING SERVICES: Tenant may use the professional cleaning services that are offered on contract basis by the vendor contracted to provide cleaning services to the Center. Written permission to employ any other professional cleaning service shall be obtained by the Tenant from the Lessor prior to employing such service, and the Lessor must be listed as additional insured on the provider's liability policy. Cleaning personnel must coordinate their access to the building through the Building Manager. Tenant employees or volunteers may be

used to provide cleaning services, provided that specific insurance to cover such responsibility by a staff member or volunteer is in place.

LEASED PREMISES: Neither the Tenant nor its employees, customers, and invitees shall to occupy the Leased Premises as a place of residence.

PETS: No pets are allowed inside the Center building at any time. Service dogs are permitted in all spaces.

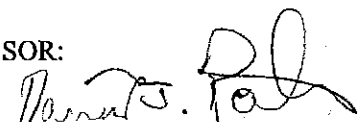
PERSONAL TRANSPORTATION: Rollerblades, roller skates, and skateboards may not be used indoors. Bicycles are not permitted indoors, and shall be secured at designated bicycle racks on the grounds.

SMOKING: No smoking will be permitted inside the Center buildings, or in the Glenwood level Courtyard. Tenant shall cooperate with the Lessor in maintaining a smoke-free environment within the Center.

ALCOHOLIC BEVERAGES: The use, supply or consumption of alcoholic beverages within the Center is strictly prohibited except in connection with approved gatherings or as may be otherwise expressly approved in advance by Lessor.

These regulations may be added to or amended from time-to-time by Lessor for the benefit of all tenants, and such amendments will become effective immediately upon adoption by the Board of the Center. Tenant agrees to abide by all Regulations of the Center and acknowledges that violation of any such Regulation constitutes a breach of the Sub-lease Agreement. Tenant understands that it is Tenant's responsibility to remain informed of Center Regulations and understands that such Regulations are available for inspection and copying at the Center's administrative offices.

LESSOR:

By: 
~~Martha Bancroft~~ David J. Rothman
Its: ~~Director~~ President/CEO

Date: 2/28/19

TENANT:

By: BA
Its: Artistic Director

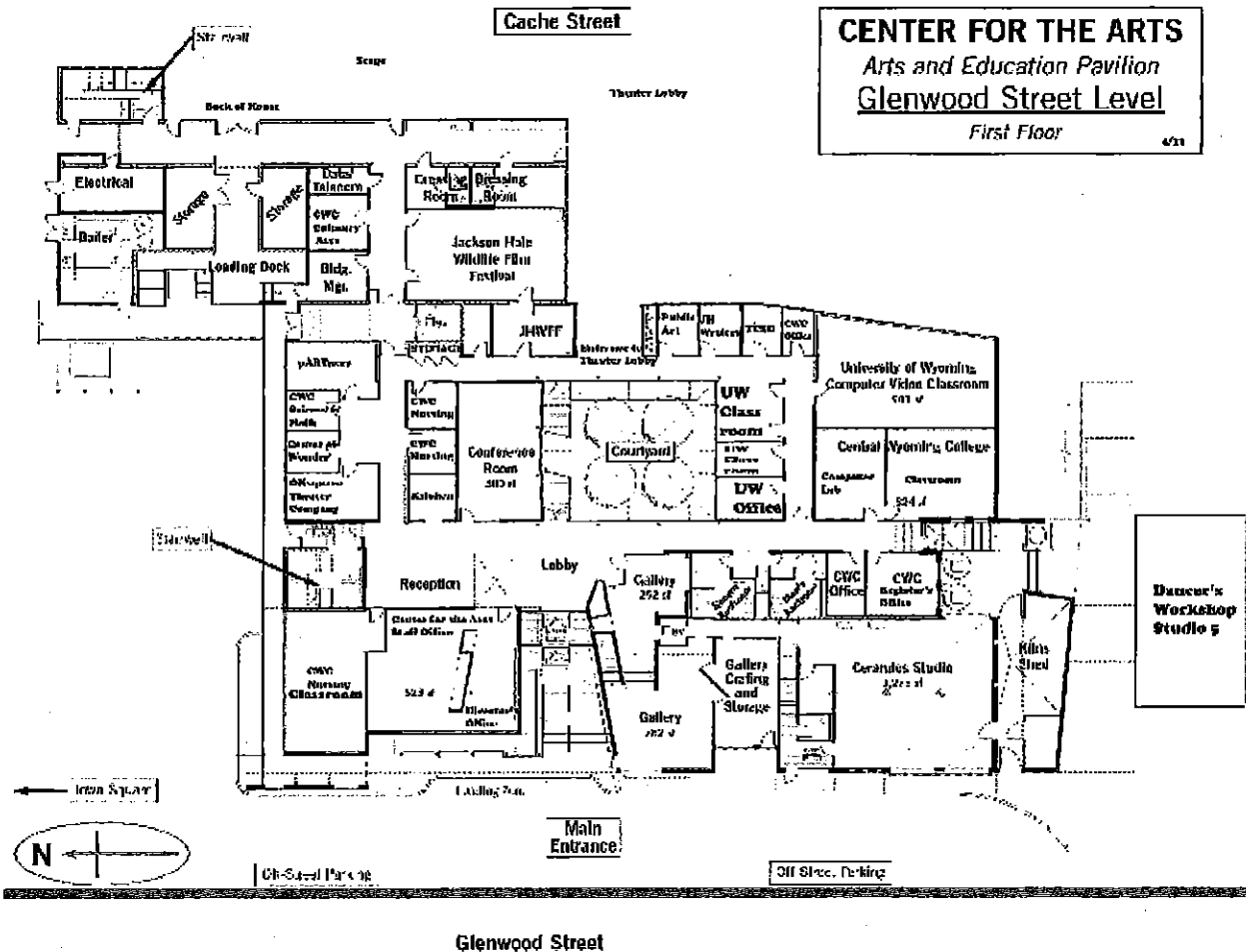
Date: 2/12/19

Exhibit B

CENTER FOR THE ARTS

Floor Plan showing tenant's leased areas.

Glenwood Level



Leased Spaces

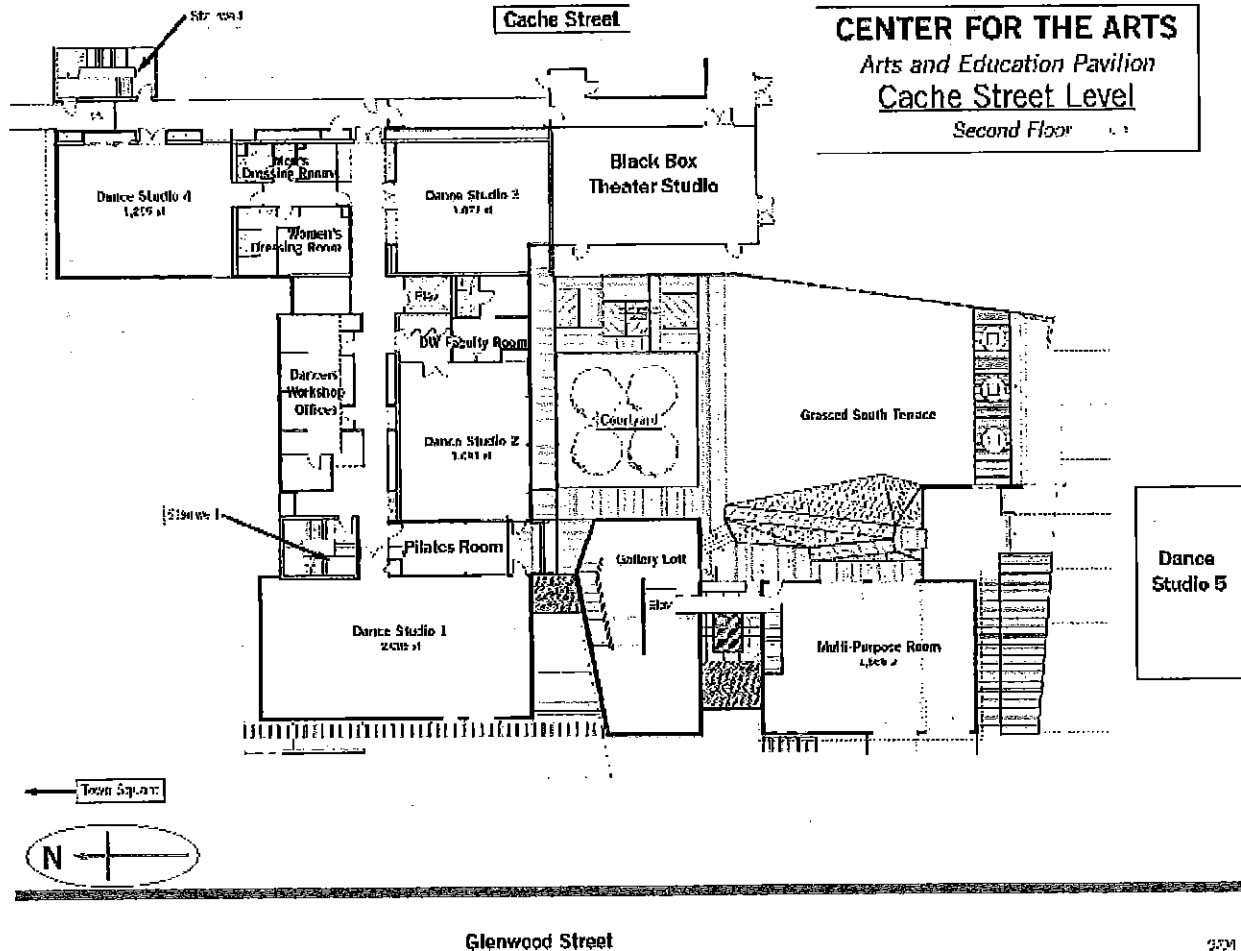
Room #	Room Name	Built Square Footage	Type
Metal (Annex) Building	DW Dance Studio #5	1,600	Classroom/Studio

Exhibit B

CENTER FOR THE ARTS

Floor Plan showing tenant's leased areas.

Cache Level



Leased Spaces

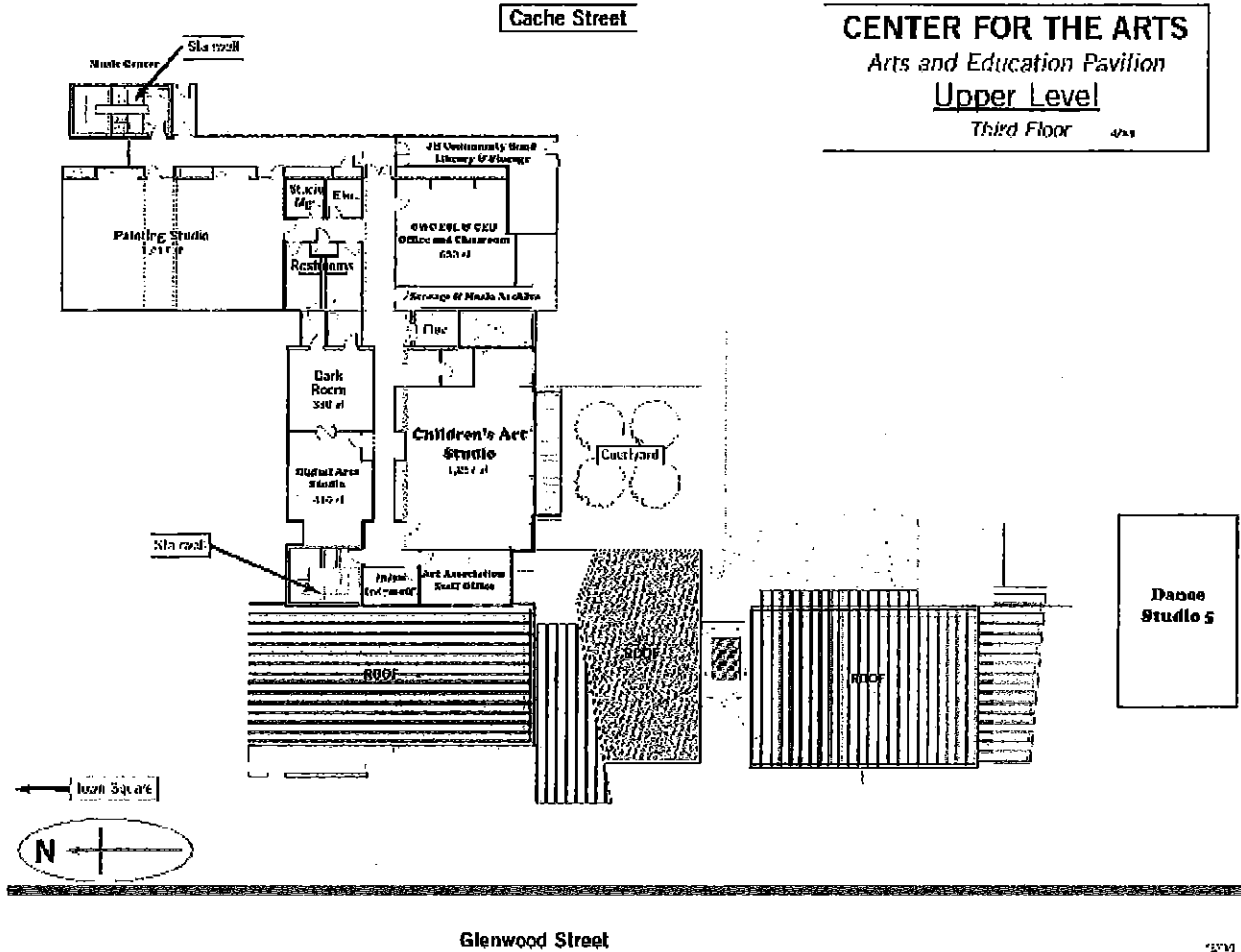
Room #	Room Name	Built Square Footage	Type
C2.101	Pilates Room	218	Classroom/Studio
C2.102	Dance Studio #1	2,123	Classroom/Studio
C2.103-104	DW Admin Office Suite	706	Administrative
C2.108	Dance Studio #2	1,158	Classroom/Studio
C2.109	Studio Storage	40	Classroom/Studio
C2.110	DW Faculty Room	164	Administrative
C2.111	Locker Room	112	Classroom/Studio
C2.112	Dance Studio #2 Vestibule	101	Classroom/Studio
C2.113-114	W.C. and Shower	61	Classroom/Studio
C2.115	Dance Studio #3	1,124	Classroom/Studio
C2.116-118	Girls' Dressing, W.C., and Shower	447	Classroom/Studio
C2.119-121	Boys' Dressing, W.C., and Shower	160	Classroom/Studio
C2.123	Dance Studio #4	1,339	Classroom/Studio

Exhibit B

CENTER FOR THE ARTS

Floor Plan showing tenant's leased areas.

Upper Level



Leased Spaces

Room #	Room Name	Built Square Footage	Type
NONE			

CENTER FOR THE ARTS

CENTER FOR THE ARTS PERFORMING ARTS WING



Room #	Room Name	Built Square Footage	Type
C2.329	Storage	381	Storage

CENTER FOR THE ARTS
SUB-LEASE AGREEMENT

THIS SUB-LEASE AGREEMENT ("Sub-lease Agreement" or "Lease"), is made effective the 1st day of January, 2019, by and between Community Center for the Arts, a Wyoming non-profit corporation, Lessor, and Art Association, Tenant.

LEASED PREMISES:

1. Description of Leased Premises. Upon the terms, covenants and conditions set forth herein, Lessor does hereby lease to Tenant and Tenant hereby leases from Lessor those certain premises known and designated as Visual Arts Center containing approximately 10,564 square feet of built area, hereinafter referred to as the "Leased Premises" (outlined in Exhibit B Floor Plan) in that certain building with a street address of 240 South Glenwood Street, commonly known as The Center for the Arts ("Center").

LEASE TERM:

2. Term. The term of this Lease (the "Lease Term") shall commence on the 1st day of January, 2019 (the "Commencement Date") and expire on the 31st day of December, 2019 (the "Expiration Date"), unless earlier terminated, as hereinafter provided. There shall be no renewal term unless Tenant and Lessor, prior to the Expiration Date, each agree to a renewal of this Lease and such renewal terms are set forth in a written instrument sign by Tenant and Lessor.

GROSS RENT:

3. Rent. Tenant shall pay to Lessor, in the manner and at the times set forth in paragraph 4 hereof, rent ("Rent") in an annual amount equal to \$174,719.24 (\$16.19 per built square foot for Classroom/Studio space, \$23.45 per built square foot for Administrative Office space), such amount payable in monthly installments of \$ 14,559.94 each.

RENT PAYMENT:

4. Payment of Rent. Rent shall be paid monthly in advance without demand on the first (1st) day of each month ("Due Date") during the Lease Term in lawful money of the United States to Lessor at its office of **240 South Glenwood Street, Jackson, Wyoming 83001**, or at such other place or places and to such other party or parties as Lessor may hereafter designate. Any Rent received by Lessor after 5:00 pm of the fifth (5th) day after the applicable Due Date will be subject to a late fee equal to 3% of the total monthly rent payable that month. In addition, any installment of Rent due under the provisions of the Sub-lease Agreement which remains unpaid on the thirtieth (30th) day after the Due Date (together with any unpaid late fees) shall accrue interest from the due date of said installment, until paid, at the annual rate of 12%. Tenant's first rent payment, along with the Security Deposit called for under paragraph 37 below, shall be due on January 1, 2019.

USE OF PREMISES:

5.1 Authorized Uses of Leased Premises. Tenant is a public charity qualified under §501(c)(3) of the Internal Revenue Code of 1986 ("IRC"). Tenant shall, at all times during the term of this Lease, maintain its qualification under §501(c)(3) of the IRC, and any successor code section. In accordance therewith, Tenant shall utilize the Leased Premises primarily for the benefit of the public and at all times for legally permissible purposes. The Leased Premises shall be used primarily for the study and presentation of performing and fine arts and developing public interest and participation therein, and for public auditorium, civic center and community meeting facilities purposes in conjunction with governmental or educational agencies or community organizations. The authorized uses include the following:

- 1) Artistic and cultural activities, including music, theater, and dance production, and exhibitions

of fine art;

2) Activities related to allied arts and crafts such as photography, literature, creative writing, poetry, films, television, radio, sound recording, costume and fashion design, textiles, ceramic design and folk art;

3) Administrative and support facilities for non-profit tax-exempt organizations that provide education and instruction and promote, stimulate and encourage public interest in the arts and cultural matters;

4) Educational seminars and classes, public forums and events, meetings, conferences, debates, films and speeches;

5) Fund-raising events for non-profit tax-exempt organizations serving the public, the citizens of Teton County, Wyoming, and the Town of Jackson; and

6) Sales of merchandise and/or food and beverage items incidental to the activities occurring within the Leased Premises, such as:

(i) promotional and/or commemorative gift items customarily associated with similar facilities, such as T-shirts, pins, programs, souvenirs, recordings, photographs-videos, etc.; and

(ii) supplies needed for classes or activities at the Leased Premises that are not generally available from local merchants.

No other use shall be permitted without the express advance written consent of Lessor.

In addition, Tenant shall at all times abide by the rules and regulations applicable to the Community Center for the Arts, Inc., as tenant under the Master Lease (as defined in paragraph 17). A copy of the Master Lease shall be provided to Tenant upon request.

Tenant agrees that Lessor may periodically review the uses of the Leased Premises to ensure that unauthorized or legally impermissible uses are not occurring on the Leased Premises and Tenant will cooperate with reviews by providing Lessor with all information reasonably necessary for such reviews.

5.2 Tenant-Specific Use. In addition to the restrictions set forth in paragraph 5.1 above, Tenant's use of the Leased Premises shall be further restricted such that the Leased Premises may only be used for the following described purposes: **Non-profit administrative and educational programming activities related to the visual arts, and for short-term (hourly) rental to users in arts and related fields.**

5.3 Prohibited Uses of Premises. Unless expressly authorized under paragraphs 5.1 and 5.2, all other uses shall be prohibited. Specifically, in furtherance of the foregoing and in keeping with the public ownership of the Leased Premises and the charitable purpose of Tenant, the following uses shall always be prohibited:

(i) Any uses of the Leased Premises for "for-profit" activities (except as expressly permitted in paragraphs 5.1 and 5.2 or otherwise by the Lessor);

(ii) Any use of the Leased Premises that would be in violation of law, regulation or ordinance;

(iii) Commercial activities and/or merchandising except as expressly permitted in this paragraph 5 or otherwise by the Lessor after conducting a public review; and

(iv) Exception - the regular use of the Leased Premises as a studio by private artists who sell their works created on the Leased Premises shall not be considered prohibited "for-profit" activities provided those activities do not negatively impact in any material manner the use of the Leased Premises by non-profit, tax-exempt users or the general public. Appropriately limited use for artists-in-residence, traveling artists, or artists who reasonably require use of such premises to engage in substantial and continuous educational programs shall be permitted.

ACCEPTANCE OF PREMISES:

6. Tenant accepts the Leased Premises "as is" and without warranties of any kind except as may be set forth in this Sub-lease Agreement.

RIGHT TO ASSIGN OR SUBLET:

7. Tenant shall not assign this Sub-lease Agreement nor sublet all or any portion of the Leased Premises, without first obtaining, on each occasion, the advance written consent of Lessor, which consent may be withheld in Lessor's sole discretion. Neither this Sub-lease Agreement nor any interest therein, nor any estate created, shall pass to any trustee or receiver in bankruptcy, or any assignee for the benefit of creditors, or by operation of law. Lessor's consent to any subletting, assignment or transfer shall not release Tenant from any covenant or obligation of this Sub-lease Agreement, including without limitation the obligation to pay all Rent as and when due, nor shall such consent be deemed a waiver by Lessor of the requirements of this section.

SIGNS:

8. Tenant shall not install or place any signs in or upon the Leased Premises or any other part of the Center without the prior written consent of Lessor, which consent may be withheld in Lessor's sole discretion. Tenant understands that any approved signs must be in keeping with the overall standards and regulations of the Center.

RULES AND REGULATIONS:

9. Tenant shall use the Leased Premises and the common areas in the Center in accordance with such regulations as may from time to time be made by Lessor for the general safety, comfort, enjoyment and convenience of the tenants of the Center, Lessor, and users of the Center. Tenant shall cause its customers, employees and invitees to abide by such rules and regulations. Tenant shall be deemed to have knowledge and notice of all regulations of the Center that are adopted the Center. Lessor shall make a copy of all Center regulations available to Tenant at the Center's administrative offices.

These regulations (Exhibit A: Sub-lease Agreement Addendum Rules and Regulations) may be added to or amended from time-to-time by Lessor for the benefit of all tenants, and such amendments will become effective immediately upon adoption by Lessor. Tenant agrees to abide by all regulations of the Center and acknowledges that violation of any such regulation constitutes a breach of this Sub-lease Agreement. Tenant understands that it is Tenant's responsibility to remain informed of Center regulations and understands that such regulations are available for inspection and copying at the Center's administrative offices.

In addition to any other rules and regulations applicable to Tenant, Tenant shall immediately inform Lessor of any incident that has occurred at the Leased Premises or Center that Tenant is aware of and that Tenant reasonably believes involved the commission of a crime or other act which could have caused harm to any user of the Center. Tenant shall immediately inform Lessor of any call made to law enforcement involving any incident that has occurred at the Center.

WASTE:

10. Tenant shall conserve heat, air conditioning, water, and electricity and shall use due care in the use of the Leased Premises and of the public areas in Center. Without qualifying the foregoing, Tenant shall not neglect or misuse water fixtures, electric lights and heating and air conditioning apparatus. Tenant shall pay promptly to Lessor, upon demand, an amount equal to any cost incurred by Lessor in repairing the Leased Premises or the Center where such repair was made necessary by the negligence of, or misuse by Tenant or an employee, customer or invitee of the Tenant, or by reason of any open window in the Leased Premises. Tenant shall promptly notify the Lessor of any damage to or defective condition existing in the Leased Premises or in the common areas of the Center, from time to time.

RIGHT TO ENTER:

11. Lessor, its agents and representatives may at reasonable times during the day and night, with 24-hour prior written notice to tenant, by way of mail, email, fax, or posting on tenant's door of Leased Premises, enter to view and inspect the Leased Premises, or to make repairs, or to make such improvements or changes in the Leased Premises or the Center as Lessor may deem necessary to the safe and efficient operation of the Center. The right of entry reserved in the immediately preceding sentence shall not be deemed to impose any greater obligation on Lessor to maintain, repair or change the Leased Premises than is specifically provided in this Sub-lease Agreement. Notwithstanding anything to the contrary contained herein, the Lessor, its agents or representatives may at any time in case of emergency enter the Leased Premises and do such acts as Lessor may deem proper in order to protect the Leased Premises, the Center or occupants of the Center. There shall be no diminution of rent by reason of inconvenience, annoyance or injury to business on account of such an entry or acts by Lessor, its agents or representatives.

INDEMNIFICATION/PERSONAL PROPERTY RISK/INSURANCE:

12. Lessor shall not be liable to Tenant, or those claiming through or under Tenant, for injury, death or property damage occurring in, on or about the Center. Lessor shall maintain casualty and liability insurance covering the Center facility in such amounts as Lessor deems reasonable from time to time, but shall have no obligation to insure any property in or improvements to the Leased Premises. Tenant shall indemnify Lessor and hold it harmless from any claim or damage arising out of any injury, death or property damage occurring in, on or about the Leased Premises and the Center to Tenant or any employee, customer or invitee of Tenant, except for the grossly negligent, or intentional acts of Lessor, its Agents or Employees. **Without limiting Tenant's liability hereunder, Tenant agrees, at its own cost and expense, to carry general liability insurance protecting Lessor and Tenant in the amounts of no less than One Million Dollars (\$1,000,000.00) for personal injuries sustained by any one person, One Million Dollars (\$1,000,000.00) for injuries sustained in any one accident and One Hundred Thousand Dollars (\$100,000.00) for property damage.** All such policies of insurance shall remain in effect at all times Tenant occupies the Leased Premises or during which its Sub-lease Agreement is in effect. All such policies shall name Lessor, Teton County, the Town of Jackson and Tenant as insured thereunder and shall protect the interests of Lessor. Certificates of said insurance providing for not less than thirty (30) days' notice to Lessor prior to cancellation thereof shall be furnished to Lessor no later than January 10 of each calendar year during the term of this Sub-lease Agreement and thereafter not less than thirty (30) days prior to the expiration of any such insurance.

ALTERATIONS:

13. Tenant will not make any alterations of or additions to the Leased Premises without the written approval of Lessor, which consent may be withheld in Lessor's sole discretion. All alterations, additions or changes which may be made by either of the parties hereto upon the Leased Premises, except moveable equipment and furnishings, shall, at Lessor's option, be the property of Lessor, and shall remain upon and be surrendered with the Leased Premises, as part thereof, at the termination of the Sub-lease Agreement or any extension thereof. If Lessor chooses not to keep those alterations made by or on behalf of the Tenant, then Tenant at its expense will remove such alterations as designated by Lessor. In connection with any alterations, additions improvements or changes, Lessor reserves the right to require that prior to the commencement of such alterations, Tenant shall furnish Lessor with assurances, including such bonds as Lessor deems necessary, that the contemplated alterations, additions, improvements or changes will be completed according to plan and will be paid for. Tenant will not cause any lien to be filed or asserted against the Leased Premises or any other portion of the Center for any labor or material furnished to, or for the account of Tenant, or claimed to have been so furnished in connection with any work performed or claimed to have been performed in, on or about the Leased Premises. Lessor may at its option discharge any such lien, and the amount of the lien together with costs and reasonable attorney's fees, shall become additional rent due immediately hereunder.

LIGHT & AIR:

14. Tenant has no right to light and air over any premises in Center that would limit or constrain Lessor from remodeling or adding on to the Center.

WAIVER OF SUBROGATION:

15. Notwithstanding anything in this Sub-lease Agreement to the contrary, if the Center is damaged or destroyed by fire, or an extended coverage risk caused by Tenant, Tenant, its agents, employees, representatives and invitees are hereby released from any liability by reason thereof, but only to the extent of insurance proceeds realized by Lessor as a result of such damage or destruction. In no event shall any such release be applicable if to do so would work in contravention of any requirement in an applicable policy of insurance to the effect that if the insured waives subrogation, coverage is or may be void.

ESTOPPEL CERTIFICATE:

16. Tenant agrees within ten (10) days after request thereof by Lessor to execute in recordable form and deliver to Lessor a statement, in writing, certifying (a) that this Sub-lease Agreement is in full force and effect, (b) the Commencement Date of the term of this Sub-lease Agreement, (c) that rent is paid currently without any off-set or defense thereto, (d) the amount of rent, if any paid in advance and (e) that there are no uncured defaults by Lessor or stating those claimed by Tenant.

SUBORDINATION:

17. This Sub-lease Agreement is subordinate to any mortgages, deeds of trust or ground Leases that are now or may hereafter be placed upon said Leased Premises and to any and all advances to be made thereunder, and to the interest thereon all renewals, replacements and extensions thereof, including, without limitation, (1) the Restated Lease Agreement between Lessor, the Town of Jackson, and Teton County Wyoming dated June 15, 2016, as such may be amended or restated ("the Master Lease") and (2) that certain Agreement and Mortgage by Lessor in favor of First Interstate Bank, dated March 15, 2004 and recorded March 17, 2004 as document no. 618371, in the office of the Teton County, Wyoming, County Recorder. Tenant also agrees that any mortgagee or trustee may, but is not required to elect to have this Sub-lease Agreement a prior lien to its mortgages or deed of trust, and in the event of such election and upon notification by such mortgagee or trustee to Tenant to that effect, this Sub-lease Agreement shall be deemed prior in lien to the said mortgage or deed of trust, whether this Sub-lease Agreement is dated prior to or subsequent to the date of said mortgage or deed of trust. Tenant agrees that upon the request of Lessor, any mortgagee or any trustee, it shall execute whatever instruments may be required to carry out the intent of this section.

TENANT TO SURRENDER PREMISES:

18. Upon the expiration or the termination of this Sub-lease Agreement, Tenant shall, at its expense:

(i) remove Tenant's goods and effects and those of all persons claiming under Tenant; and

(ii) quit and deliver up the Leased Premises to Lessor, peaceably and quietly, in as good order and condition as the same were in on the Commencement Date or were thereafter placed in by Lessor, reasonable wear and tear excepted, together with all alterations, interior decorations, additions and improvements that may have been made in, to, or upon the Leased Premises, excepting moveable furniture and moveable trade fixtures. Any property left in the Leased Premises after the expiration or termination of this Sub-lease Agreement shall be deemed to have been abandoned by Tenant and shall become the property of Lessor to dispose of as Lessor deems expedient.

WAIVER OF CONTENTS:

19. Failure of Lessor to insist, in any one or more instances, upon strict performance of any term, covenant or condition of this Sub-lease Agreement, or to exercise any option herein contained shall not be construed as a

waiver, or relinquishment for the future of such term covenant, condition, or option, but the same shall continue and remain in full force and effect. The receipt by Lessor of rents with knowledge of a breach in any terms, covenants or conditions of this Sub-lease Agreement to be kept or performed by Tenant shall not be deemed a waiver of such breach, and Lessor shall not be deemed to have waived any provision of this Sub-lease Agreement unless expressed in writing and signed by Lessor.

GOOD REPAIR:

20. Except as otherwise specifically provided for in this Sub-lease Agreement, Tenant will keep the Leased Premises clean and in good repair against physical damage or vandalism, including lighting fixtures, plumbing fixtures and window glass located in the Leased Premises, and shall not set the thermostat below 60 degrees Fahrenheit during the heating season.

BUSINESS HOURS:

21. Usual business hours as used herein shall mean between 8:00 A.M. and 9:00 P.M. Monday through Saturday and between 9:00 A.M. and 7:00 P.M. Sunday, holidays excepted. Tenant shall have access 24 hours daily, subject to Tenant's compliance with generally applicable security regulations.

TEMPORARY INTERRUPTION OF SERVICES:

22. Lessor shall not be liable to Tenant, its agents, employees, representatives, customers, or invitees for any inconvenience, loss or damage or for any injury to any person or property caused by or resulting from any casualties, riots, strikes, picketing, accidents, breakdowns or any cause beyond Lessor's reasonable control or from any temporary failure or lack of services. No variation, interruption or failure of services incident to the making of repairs, alterations or improvements or due to casualties, riots, strikes picketing, accidents, breakdowns or any cause beyond Lessor's reasonable control or temporary failure or lack of services shall be deemed constructive eviction of Tenant or relieve Tenant from any of Tenant's obligations.

LESSOR MAINTENANCE/REPAIRS:

23. Lessor shall maintain and repair the structural and mechanical parts of Center, including exterior walls, doors and roofs, the HVAC system, and exterior window damage, to the extent such damage is not caused by Tenant, its employees, invitees or customers.

COMMON AREAS:

24. All of the portions of the Center made available by Lessor for use in common by tenants and their employees and invitees from time to time shall remain subject to Lessor's exclusive control at all times. Tenant shall not directly or indirectly conduct business in the common areas or make any use of the common areas which interferes in any way with the use of the common areas by other parties unless approved in advance by Lessor. Tenant's use of the common areas shall be subject to the other provisions of this Lease, including, without limitation, the Center's rules and regulations. Tenant's right to use the common areas shall terminate upon the expiration or earlier termination of this Lease or Tenant's right to possession of the Leased Premises. Lessor shall be entitled to make such changes in and to the common areas as it deems appropriate and to determine the nature and extent of all common areas. Without limiting the generality of the foregoing, the common areas may include, as designated by Lessor from time to time, any parking areas and structures, enclosures and building roofs, exterior walls, foundations, sidewalks, streets or roadways, passageways, service corridors, loading platforms, truck docks, delivery areas, ramps, stairs, landscaped areas, directory signs and equipment, common lighting facilities, drainage facilities and areas, bus stops, taxi stands, drinking fountains and all other decorations, fixtures, improvements and other facilities located in or serving any of the foregoing, except to the extent reserved for use by designated tenants. Neither Tenant, nor any other tenant of the Center shall have exclusive use of any parking spaces. Parking spaces are on a first come, first served basis for all Center tenants. Lessor shall maintain, repair and clean the common areas of the building

(including bathrooms) and the grounds within Center, including maintaining and plowing the driveways and parking areas and shoveling sidewalks.

NOTICES:

25. A bill, statement notice, or communication which Lessor desires or is required to give to Tenant, including any notice or termination, shall be deemed sufficiently given or tendered if in writing, delivered to Tenant personally, or sent by registered or certified mail, addressed to Tenant at the address set forth below, or left at the Leased Premises, addressed to Tenant, and the time of tendering or giving shall be deemed to be the time when the same is delivered to Tenant, or mailed or left at the Leased Premises as herein provided. Any notice by Tenant to Lessor must be served by registered or certified mail addressed to Lessor at the address set forth below, or upon notice given to Tenant, at such other place as Lessor designates, and the time of the giving of notice shall be deemed to be the time when said notice is delivered to Lessor.

REPAIRS:

26. Tenant shall pay to Lessor, within thirty (30) days of written request an amount equal to any cost incurred by Lessor in repairing the Leased Premises and common areas of the Center where such repairs were made necessary by the negligence of, or misuse by, Tenant, its agents, its customers, its employees or its invitees.

UTILITIES AND SERVICES:

27. Generally, utilities and services for both the Leased Premises and Center shall be established and paid for Lessor; provided however, the following shall be established and paid for by Tenant: (a) telephone service; (b) internet service; and (c) cleaning services for the Leased Premises (subject to the provisions of the Center's rules and regulations regarding cleaning and cleaning services).

FIRE OR OTHER CASUALTY:

28. In the event of a partial or total destruction of the Leased Premises during the term hereof from any cause, except those caused by the negligence, gross negligence or unintentional acts of Tenant, its employees, invitees or customers, Lessor shall repair the same, provided, however, that in the event that insurance proceeds are insufficient to repair the Leased Premises or in the event that in Lessor's reasonable judgment repair of the destruction will take longer than ninety (90) days to complete, Lessor may terminate this Sub-lease Agreement. In the event Lessor shall elect to repair the Leased Premises, this Sub-lease Agreement shall not terminate but Tenant shall be entitled to an abatement of rent during any period of time that any portion of the Leased Premises are untenantable. In the event it is reasonably determined that Lessor will take longer than sixty (60) days from casualty to repair damage to the Leased Premises, Tenant shall have the right to cancel this Sub-lease Agreement. Lessor shall not be responsible to Tenant for damage to, or destruction of, any furniture, equipment, improvements or other changes made by Tenant in, on or about the Leased Premises, regardless of the cause of the damage or destruction, except for grossly negligent or intentional acts of Lessor. Tenant understands that it is Tenant's obligation to insure its furniture, fixtures, equipment and improvements against casualty or loss.

TIME OF POSSESSION:

29. If the Leased Premises shall, on the Commencement Date of the Term of this Sub-lease Agreement be in the possession and occupancy of any person other than Tenant, Lessor shall use due diligence to obtain possession thereof for Tenant. If the Leased Premises shall not be ready for occupancy at said time, because construction has not yet been completed or by reason of any building operations, repairing or remodeling to be done by Lessor, Lessor shall use due diligence to complete such construction, building operations, repairing, and remodeling. It is agreed that Lessor, using due diligence, shall not in any way be liable for failure to obtain possession of the Leased Premises for Tenant, or to deliver the possession thereof to Tenant with such building construction, operations, repairing or remodeling completed, except that the rentals hereunder shall

be abated until the Leased Premises shall, on Lessor's part, be ready for the occupancy of Tenant, this Sub-lease Agreement remaining in all other things in full force and effect and Lease Term of this Sub-lease Agreement shall thereby be extended by the period of such delay. Notwithstanding the foregoing, if the Lessor is unable to deliver possession of the Leased Premises to Tenant within 30 days after Commencement Date, Tenant may terminate its obligations hereunder by providing written notice thereof to Lessor.

HOLDING OVER:

30. If Tenant holds over without Lessor's consent, Tenant shall be in default hereunder without notice or opportunity to cure, and, in addition to any other right or remedy of Lessor, Tenant shall, at Lessor's election, be a tenant at sufferance or a tenant from month-to-month. In either case, all terms and provisions of this Sub-lease Agreement shall remain in effect at Lessor's option, including Rent which shall remain payable monthly in advance at a rate equal to the rate in effect immediately before the holdover began. A holdover month-to-month tenancy may be terminated by either party as of the first day of a calendar month upon at least ten days' prior notice. A holdover tenancy at sufferance is terminable at any time by Lessor without notice.

LESSOR'S RIGHT TO CURE:

31. If Tenant defaults in the observance or performance of any Tenant's covenants, agreements or obligations hereunder wherein the default can be cured by the expenditure of money, Lessor may, but without obligation, and without limiting any of the remedies which it may have by reason of such default, cure the default, charge the cost thereof to Tenant, and Tenant shall pay the same within thirty (30) days of written demand. In the event the same shall not be paid to Lessor within thirty (30) days from the date of billing, the same shall bear interest at the rate of twelve percent (12%) per annum. When any sum of money hereunder becomes due to Lessor by Tenant, such sum shall be deemed to be additional rent due hereunder.

EXPENSES AND ATTORNEY'S FEES:

32. If suit shall be brought by either Lessor or Tenant arising out of the terms and provisions of this Sub-lease Agreement, or because of the breach of any covenant herein contained on the part of Lessor or Tenant, the prevailing party shall recover all expenses incurred therefore, including reasonable attorneys' fees, unless prohibited by law.

ENVIRONMENTAL ISSUES:

33. Tenant shall not use or permit to be brought into the Leased Premises or the Center any "Hazardous Materials" (as defined herein) by or on behalf of Tenant, its subtenants or assignees, or their respective contractors, clients, officers, directors, employees, agents or invitees. Tenant shall, at its sole cost and expense, promptly take all actions required by any federal, state or local governmental agency or political subdivision, or necessary for Lessor to make full economic use of the Center, which requirements or necessity arises from the existence of Hazardous Materials upon, about, above, or beneath the Leased Premises or any portion of the Center attributable to Tenant, its contractors, clients, officers, directors, employees, agents or invitees. Tenant shall take all actions necessary to restore the Leased Premises and/or the Center to the condition existing prior to the existence therein or thereon of such Hazardous Materials. As used for purposes of this Lease, the term "Hazardous Materials" means (a) any material or substance (i) which is defined or becomes defined as a "hazardous substance," "hazardous waste," "infectious waste," "chemical mixture or substance," or "air pollutant" under any law, statute, ordinance, rule, regulation, or governmental requirement regulating, relating to or concerning public health and safety or the environment ("Environmental Law"); (ii) containing petroleum, crude oil or any fraction thereof which is liquid at standard conditions of temperature and pressure; (iii) containing polychlorinated biphenyl's (PCB's); (iv) containing asbestos; (v) which is radioactive; or (b) any other pollutant or contaminant or hazardous, toxic, flammable or dangerous chemical, waste, material or substance, as all such terms are used in their broadest sense, and defined, regulated or become regulated by Environmental Laws, or which cause a nuisance upon or waste to the Leased Premises or any portion of the Center.

Materials associated with arts-related activities may be considered hazardous but may be brought into and used in the Center, particularly in the photography suite, ceramics studio and painting studio. The Tenant shall at all times handle and store such products according to manufacturers' labels and/or as qualified persons would dictate.

DEFAULT:

34. If Tenant shall be in default for a period greater than thirty (30) days in the payment of any installment of rent or, after written notice from Lessor, in the observance or performance of any Tenant's other covenants, agreements or obligations hereunder, or if any proceeding is commenced by or against Tenant for the purpose of subjecting the assets of Tenant to any law relating to bankruptcy or insolvency or for an appointment of a receiver of Tenant or any of Tenant's assets, and such proceedings are not dismissed within 60 days thereof, or if Tenant makes a general assignment of Tenant's assets for the benefit of creditors, then, in any such event, Lessor may, using legal process, re-enter immediately into the Leased Premises and remove all persons and property therefrom and at its option, annul and cancel this Sub-lease Agreement as to all future rights of Tenant, and have, regain, repossess and enjoy the Leased Premises, anything herein to the contrary notwithstanding, and Tenant hereby expressly waives the service of any notice in writing of intention to re-enter as aforesaid, and also all right of restoration to possession of the Leased Premises after re-entry or after judgment for possession thereof. In case of any such termination, Tenant will indemnify Lessor against all loss of rents and other damages which Lessor may incur by reason of such termination during the residue of the Lease Term, and also against all attorney's fees and expenses incurred in enforcing any of the terms of this Sub-lease Agreement. Alternatively, at Lessor's sole option, Lessor may re-enter and take possession of the Leased Premises in the manner provided immediately above, without such re-entry constituting a cancellation or termination of this Sub-lease Agreement or of the Gross rent to be paid or of the covenants, agreements and conditions to be kept and performed by Tenant for and during the remainder of the term hereof. Failure of Lessor to notify Tenant in writing of its election hereof at the time it re-enters and takes possession of the Leased Premises shall indicate an election to re-enter and take possession without terminating this Sub-lease Agreement. Lessor shall not be deemed to be in default under this Sub-lease Agreement until Tenant has given Lessor written notice specifying the nature of the default and Lessor does not cure such default within thirty (30) days after receipt of such notice or within such reasonable time thereafter as may be necessary to cure such default if such default is of such character as to reasonably require more than 30 days to cure. Lessor shall have the right to show the Leased Premises for leasing at all reasonable times during the last sixty (60) days of Lease Term.

TENANT:

35. The word "Tenant" wherever used in this Sub-lease Agreement, shall be construed to mean Tenants in all cases where there is more than one Tenant; and the necessary grammatical changes required to make the provisions hereof apply to corporations, partnerships or individuals, men or women, shall in all cases be assumed as though in each case fully expressed.

QUIET ENJOYMENT:

36. If and so long as Tenant pays rent and keeps and performs each and every covenant and condition herein contained or to be kept and performed, on part of Tenant, Tenant shall quietly enjoy the Leased Premises without hindrance by Lessor, except as may be reasonable and/or necessary to Lessor's obligations under the Master Lease or this Sub-lease Agreement.

SECURITY DEPOSIT:

37. Tenant has deposited or will deposit with Lessor the sum \$ _____, payable upon execution of the Sub-lease Agreement if not previously paid, as security for the full and faithful performance of every provision of this Sub-lease Agreement to be performed by Tenant. If Tenant defaults with respect to any

provision of this Sub-lease Agreement, including but not limited to the provisions relating to the payment of Rent, Lessor may use, apply or retain all or any part of his Security Deposit for the payment of any Rent or any other sum in default, or for the payment of any other amount which Lessor may spend or become obligated to spend by reason of Tenant's default, or to compensate Lessor for any other loss, cost or damage which Lessor may suffer by reason of Tenant's default. If any portion of Security Deposit is so used or applied, Tenant shall, within five (5) days after written demand thereof, deposit cash with Lessor in an amount sufficient to restore the Security Deposit to its original amount and Tenant's failure to do so shall be a breach of this Sub-lease Agreement. Lessor shall not be required to keep this Security Deposit separate from its general funds and Tenant shall not be entitled to interest on Security Deposit. If Tenant shall fully and faithfully perform every provision of this Sub-lease Agreement to be performed by it, the Security Deposit or any balance thereof shall be returned to Tenant, (or at Lessor's option, to the last authorized transferee of Tenant's interest hereunder) at the expiration of the Term and upon Tenant's vacation of the Leased Premises. In the event the Center is sold or otherwise transferred to a new owner, the Security Deposit will transfer to the new owner and/or Lessor.

TAXES

38. Lessor shall pay all taxes and assessments imposed on the real property comprising the Center. Tenant shall be responsible for payment of all taxes and assessments on its personal property.

MISCELLANEOUS:

39. There are no understandings or agreements not incorporated in this Sub-lease Agreement except as may be provided in a written addendum signed and accepted by both parties. This is a Wyoming contract and shall be construed according to the laws of Wyoming. The captions in this Sub-lease Agreement are for convenience only and are not a part of this Sub-lease Agreement. The covenants and agreements hereof shall as fully and completely bind the heirs, executors, administrators, legal representatives, successors and authorized assigns of the parties hereto as if they had been specifically mentioned in each of said covenants and agreements. If any provision in the Sub-lease Agreement should for any reason be adjudged invalid or illegal, that provisions shall be deemed omitted herefrom and shall not invalidate any other provision of this Sub-lease Agreement and the remainder hereof shall remain in full force and effect. The rider(s) and/or exhibit(s) attached to this Sub-lease Agreement is hereby declared to be a part of this Sub-lease Agreement to the same extent and in the same manner as if the provisions thereof were actually embodied in this Sub-lease Agreement. Lessor and Tenant agree both participated in the drafting of this Sub-lease Agreement, and therefore no presumption shall arise in the construction or interpretation of this Agreement that one party was the drafter.

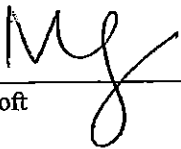
EXHIBITS: For additional terms and conditions see attached:

Exhibit A: Sub-lease Agreement Addendum Rules and Regulations.

Exhibit B: Floor Plan showing Tenant's Leased Premises.

IN WITNESS WHEREOF, LESSOR AND TENANT, respectively, have duly signed and sealed these presents, the day and year first above written.

LESSOR:

By: 
Martha Bancroft

Date: 11/8/2018
10/31/2018

Mailing Address: Center for the Arts
P.O. Box 860
Jackson, WY 83001

Its: Director

TENANT:

By: Mark Nowlin

Date: 11.8.2018

Its: Director

Mailing Address: Art Association of J.H
Box 1248
Jackson, WY 83001

Exhibit A

CENTER FOR THE ARTS

**SUB-LEASE AGREEMENT ADDENDUM
RULES AND REGULATIONS**

These Rules and Regulations are for the mutual benefit of all tenants. Tenant agrees to be bound and comply with the Rules and Regulations as follow:

TRASH: Tenant shall deposit trash in the dumpsters in the back-loading area and agrees not to leave or store any materials, litter, or trash in the common areas, on the grounds, or in the parking areas. Tenant agrees to pay for trash needing to be removed by Lessor which was not properly disposed of by Tenant. Tenant further agrees, in the event a larger amount of trash must be removed, to contact Lessor to arrange an extra pick-up which Tenant agrees to pay for.

RECYCLING: The Center is recognized by Teton County as an RRR Business Leader, and as such we encourage all Tenants to make their best effort to recycle all materials possible. Recycling bins are located in the back-loading area and include receptacles for all recyclable materials accepted locally, such as cardboard, glass, plastic, and office paper. Tenant will be responsible for taking recycling to the loading dock and sorting it into the appropriate containers.

DISTURBANCE: Tenant agrees that no noise, odor, vibration, or conduct shall be permitted at any time which will disturb or annoy others. Noise that carries to adjacent structures is not permitted after 10:00 pm.

SOLICITATION: No in-person solicitation shall be permitted, outside the mission and spirit of the facility.

PARKING: The use of parking facilities shall be subject to the Center's Rules and Regulations. Tenant shall not permit the use by its employees of the parking area for overnight storage of automobiles or other vehicles, and may not interfere with maintenance, snow removal, traffic flow, or emergency vehicles. Lessor has the right to tow any vehicle(s) blocking or interfering with traffic flow, dock doors, and/or snow removal or maintenance equipment without prior notice. Any vehicle(s) snowed-in for a period of twenty-four (24) hours or more, will be considered abandoned and will be towed from the Center without prior notice. Any towing is at the vehicle owner's expense.

SIGNS: No permanent signage may be posted inside or outside without the prior written consent of the Lessor. The Center will provide interior locations for tenant and community postings, and locations for tenant programming materials to be made available to the public.

LOCKS: No additional locks will be placed on any of the doors in the building, or lock changes made, without Lessor's prior written approval. All locks must meet the master key standards for the Center. Keys are not to be duplicated by Tenant. A fee will be charged for all replacement keys.

STORAGE: Storage and installation of any machinery, parts materials, shelving, or furniture of any type whatsoever, constitutes occupancy, and requires payment of rent for each day the space is so used. Storage and installation of any of the above items prior to the start of the Sub-lease Agreement is specifically disallowed unless approved in writing by Lessor.

CLEANING SERVICES: Tenant may use the professional cleaning services that are offered on contract basis by the vendor contracted to provide cleaning services to the Center. Written permission to employ any other professional cleaning service shall be obtained by the Tenant from the Lessor prior to employing such service, and the Lessor must be listed as additional insured on the provider's liability policy. Cleaning personnel must coordinate their access to the building through the Building Manager. Tenant employees or volunteers may be

used to provide cleaning services, provided that specific insurance to cover such responsibility by a staff member or volunteer is in place.

LEASED PREMISES: Neither the Tenant nor its employees, customers, and invitees shall to occupy the Leased Premises as a place of residence.

PETS: No pets are allowed inside the Center building at any time. Service dogs are permitted in all spaces.

PERSONAL TRANSPORTATION: Rollerblades, roller skates, and skateboards may not be used indoors. Bicycles are not permitted indoors, and shall be secured at designated bicycle racks on the grounds.

SMOKING: No smoking will be permitted inside the Center buildings, or in the Glenwood level Courtyard. Tenant shall cooperate with the Lessor in maintaining a smoke-free environment within the Center.

ALCOHOLIC BEVERAGES: The use, supply or consumption of alcoholic beverages within the Center is strictly prohibited except in connection with approved gatherings or as may be otherwise expressly approved in advance by Lessor.

These regulations may be added to or amended from time-to-time by Lessor for the benefit of all tenants, and such amendments will become effective immediately upon adoption by the Board of the Center. Tenant agrees to abide by all Regulations of the Center and acknowledges that violation of any such Regulation constitutes a breach of the Sub-lease Agreement. Tenant understands that it is Tenant's responsibility to remain informed of Center Regulations and understands that such Regulations are available for inspection and copying at the Center's administrative offices.

LESSOR:

By: _____

Martha Bancroft

Date: _____

11/8/2018

Its: Director

TENANT:

By: _____

Mark Nowlin

Date: _____

11.8.2018

Its: _____

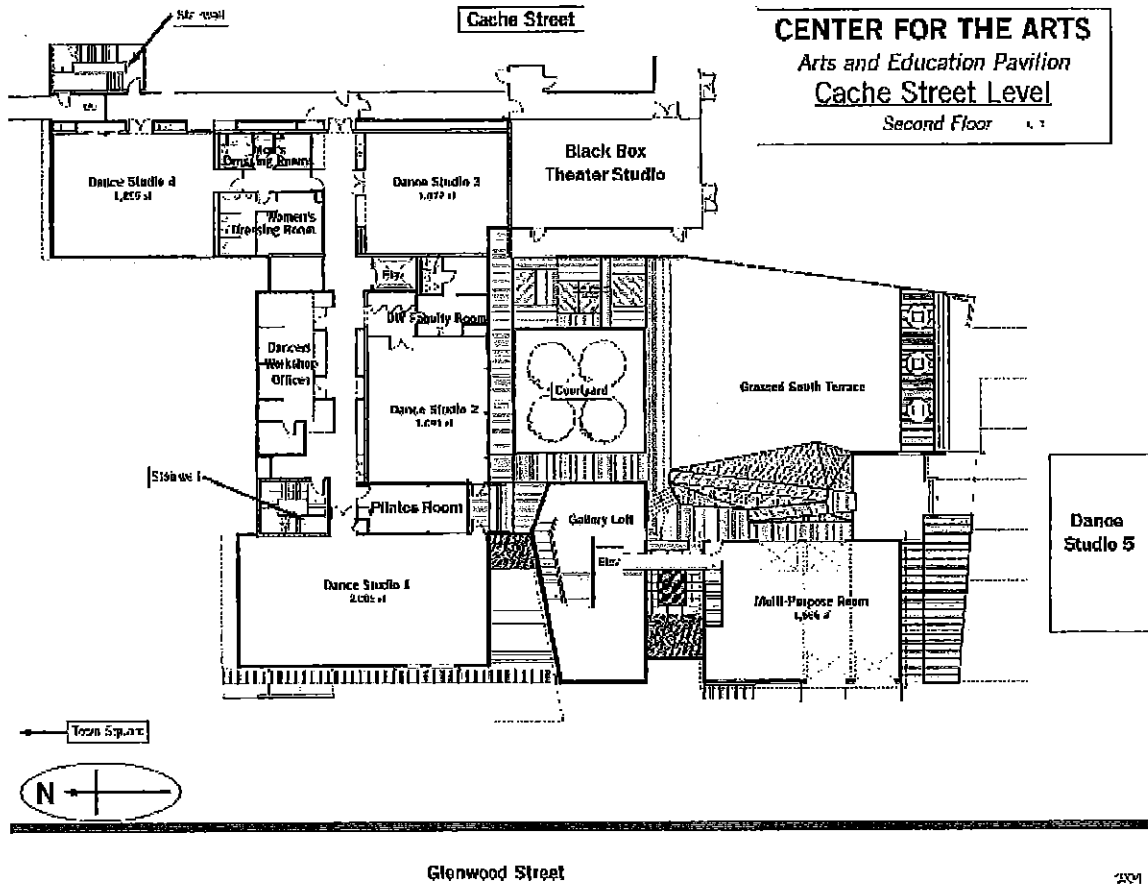
Director

Exhibit B

CENTER FOR THE ARTS

Floor Plan showing tenant's leased areas.

Cache Level



Leased Spaces

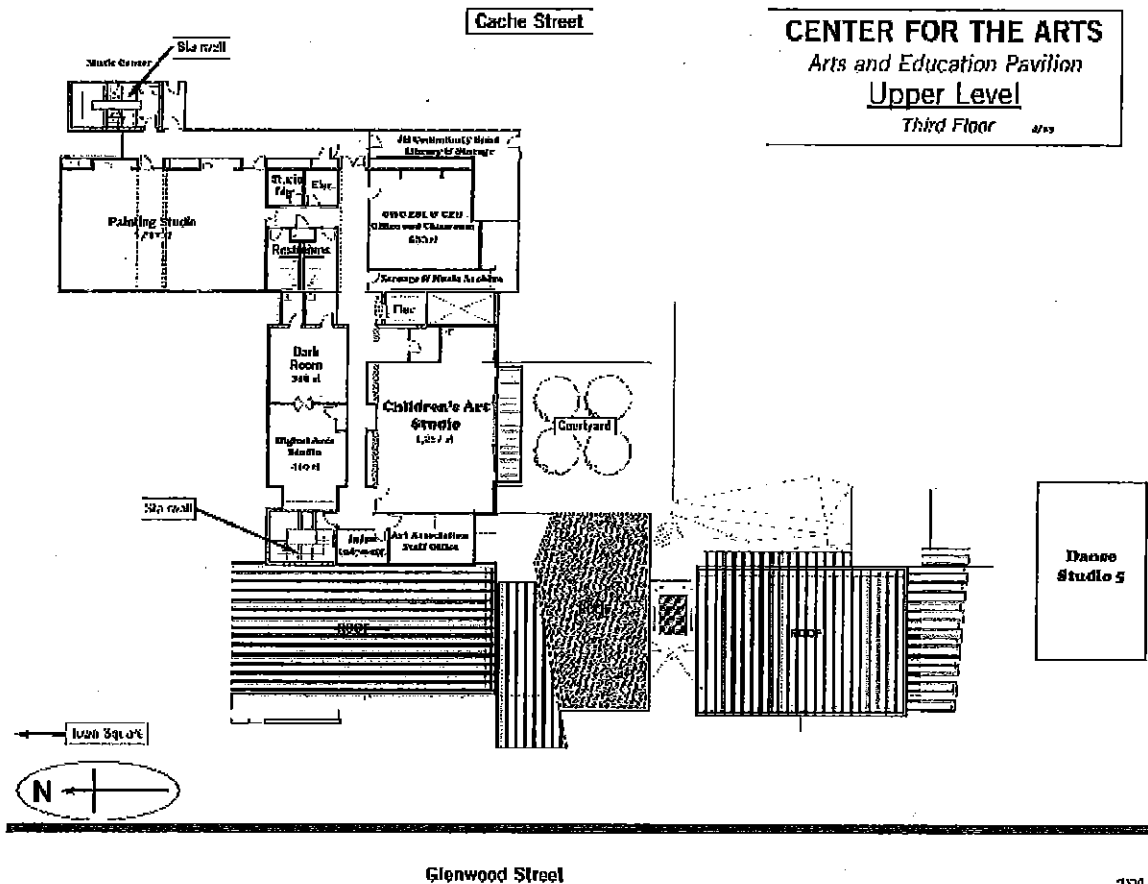
Room #	Room Name	Built Square Footage
C2.125	Gallery Loft (includes stairs)	554
C2.126	Multipurpose Room	1666

Exhibit B

CENTER FOR THE ARTS

Floor Plan showing tenant's leased areas.

Upper Level



Leased Spaces

Room #	Room Name	Built Square Footage
C3.101		125
C3.103-104		1304
C3.105		74
C3.107		498
C3.109		399
C3.110-111		125
C3.120		90
C3.122		1701

COMMUNITY CENTER FOR THE ARTS

240 S. Glenwood St.

P.O. Box 860

Jackson, Wyoming 83001

EIN: 83-0314362

SUPPLEMENTAL RESPONSES TO FORM 1023

Part I: Identification of Applicant.

Question 7: Authorized Representative. The names, firm, and address of the authorized representatives of Community Center for the Arts (the "Center") are:

Stephanie L. Petit and Shirley J. McLaughlin
Adler & Colvin
135 Main Street, 20th Floor
San Francisco, California 94105

We attach a completed **Form 2848**, which was filed May 24, 2019.

Question 8: Paid Assistance. The Center has retained the law firm Levy Coleman Brodie, LLP, for legal advice related to this reinstatement. To date, less than \$10,000 in fees have accrued related to this matter. None have been paid.

Part II: Organizational Structure.

Question 1: Corporation. We attach a certified copy of the Articles of Incorporation of the Center, filed with the Secretary of State of Wyoming on September 21, 1995.

Question 5: Bylaws. We attach a copy of the Amended and Restated Bylaws of the Center, and the incorporated further amendment as adopted by the Board of Directors on June 23, 2016.

Part IV: Narrative Description of Past, Present, and Planned Activities.

Background and Purposes

The Center's mission is to connect the creative community of Jackson Hole by providing a dedicated campus, supporting excellent programming, and nurturing a collaborative spirit. It is the Center's vision to make artistic experience central to Jackson Hole by embracing the values of stewardship, excellence, inclusion, creativity, and respect. In this way, the Center makes the arts accessible to all in the Jackson Hole and surrounding community.

In 1991, Jackson-based arts organizations, artists and concerned community members collectively recognized that increasing rents in inadequate facilities threatened

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Jackson Hole's local arts organizations. With a \$1,000 grant from the Community Foundation of Jackson Hole, a plan for a shared facility was born. Over the course of five years, a needs assessment, existing facilities assessment, site selection study, feasibility study and an economic impact study all supported the need for an art center in Jackson. The Center formed as a new nonprofit organization in 1995, and obtained tax-exempt status as a Section 501(c)(3) charity, and a public charity under Section 509(a)(1) and 170(b)(1)(A)(vi). Construction of the \$30 million facility was completed in 2007, and today the 78,000 square foot campus serves all of Jackson Hole and the surrounding region by pursuing its dedicated mission.

Activities

To achieve its purposes, the Center hosts other community arts organizations at its main campus, and operates four main arts programs, each described below:

1) Resident Organizations.

A core part of the Center's mission is to enhance arts and culture in its community. Jackson Hole has developed a robust community of small arts organizations, which were slowly disappearing due to the high cost of rent in the area. From the beginning, part of the purpose of the Center's main campus was to provide space at substantially below cost for multiple arts organizations to flourish.

Called "Resident" organizations, the Center now hosts eighteen nonprofit arts organizations exempt under Section 501(c)(3) as tenants, including the College of Central Wyoming, Wyoming Humanities Council, Teton County Education Foundation, Jackson Hole Writers, Jackson Hole Chorale, and Dancers' Workshop. As Residents, in addition to substantially below cost rent for office space, these organizations receive deeply discounted access to the Center's campus for performances, exhibitions and other displays of their work. In some cases, that access is complimentary, allowing Residents to work closely with each other and form new collaborations using the common spaces, conference centers, and equipment of the Center for free.

The Center's staff support the building, facilities, and grounds of the campus, which benefits the Residents substantially. In addition, the Center provides public relations and advertising, technical support including lighting and sound production, ticketing functions, food and beverage services, and maintenance for all creative productions put on in the Center's facilities. In 2018, the Residents used the Center campus, including the Center Theater and other spaces to host 1,200 classes, workshops, events and seminars for over 14,000 students. Residents are able to focus on their core charitable activities because they have the security of a physical space, and the technical expertise of Center staff to conduct visual and performing arts events. Residents receive other shared staff services from the Center, including marketing through the Center's brochures and website. The Center also allows outside nonprofits and charities in its local community to rent Center spaces for events at substantially below cost,

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taking advantage of the Center's campus, staff, and technical assistance to bring even more arts and culture programming to the public.

To further support the Residents, the Center recently established the Resident Support Fund. The Center will use this fund to make cash and in-kind grants to the Residents so they can fully utilize the Center's campus and facilities. It has not started distributing the funds yet, and plans to do so in 2020.

The Center allocates approximately 60% of its total time and funds to managing and supporting Resident organizations as tenants of the Center.

2) Creative Initiatives

In addition to hosting Resident Organizations, the Center devotes approximately 40% of its total time and funds to conducting several creative initiatives of its own. Currently, the four main ones are:

(a) Center Presents

The Center Presents series brings a diverse selection of national and internationally recognized performers to Jackson Hole, Wyoming. This includes everything from musical acts to spoken word, as well as film showings and family programming that take place in The Center Theater. Without the Center and the Center Presents series, the small town of Jackson would not draw this level of performances and cultural experience for the public. Driven by a mission to enhance the cultural vitality of Jackson Hole, the Center is constantly seeking outstanding talent to bring world-class artists and performers to the Jackson Hole community. Bela Fleck, Tedeschi Trucks Band, and Ira Glass, have performed on the Center stage recently. Ticket sales, donations, and corporate sponsorships fund The Center Presents series.

(b) Creative in Residence

In 2017, the Center announced the creation of an exciting initiative, Creative in Residence. This residency provides support and space for visiting artists to work at the Center, alongside the artistic community. Each residency highlights an interdisciplinary process and results in a compelling and inspiring project that engages the community. Selection of the Creative in Residence is by invitation from the Center's Creative Initiatives Committee, consisting of Center Board members, community members, and Center staff. The program has been a success since launching, and this year's Creative in Residence is produced by Jeff Stein, entitled "All That's Left Behind." Three world class artists are coming together to create large-scale immersive art installations on the Center campus.

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(c) Center Collaborations

The Center Collaborations program supports outstanding programming on the arts campus based on creative merit, shared audiences, and resources (financial need), and encourages risk-taking artwork. The goals of the program include:

- supporting Center resident organizations, community partners and organizations/individuals in the execution of outstanding programming based on creative merit;
- supporting and enhancing greater community engagement and vibrancy throughout the Center campus; and
- building and strengthening Center relationships with resident organizations and community-wide partners.

The Center reviews proposals and holds approximately six collaborations per year. Past collaborations include:

- Teton Artlab Courtyard installation with Jack Holmer, "Manifesto Against Gravity", 2017
- Teen Poetry Slam in collaboration with Jackson Hole Writers and Matt Daly, 2017
- Teton Artlab Courtyard installation, Claudia Bueno, "FractalLife", 2016
- Thin Air Shakespeare in collaboration with Off Square Theatre Company, 2014 – 2017
- MET Opera in collaboration with Grand Teton Music Festival, 2013 and 2014
- Stage Coach Film and Reception in collaboration with JH Historical Society, 2013

(d) Campus Exhibitions

Campus Exhibitions add visual vibrancy to the Center by supporting and showcasing a diverse group of artists, particularly young artists and artists who might not otherwise be recognized more broadly. The Campus Exhibitions program is pivotal in creating a positive and artistic experience for patrons visiting the Center. The program seeks to support the creative process by exhibiting artists' work, supporting artists financially to produce art, as well as fostering young artists' work. In the last year, the Center presented over 30 exhibitions, including:

- *Center Theater Gallery.* An anonymous jury from across the state of Wyoming selects six finalists from a pool over more than fifty applications, annually, to display their art in The Center Theater Gallery on the Center's campus. Artists from the Rocky Mountain region are eligible to apply. In addition, the Theater Gallery will host exhibitions from some of The Center's Resident nonprofits

COMMUNITY CENTER FOR THE ARTS

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- *Youth Art.* The John R. and Georgene M. Tozzi Arts & Education Pavilion at the Center includes various hallways in the Glenwood Lobby and the Conference Room for displaying youth art. The Center works with various youth art organizations to give young artists the chance to exhibit their work publicly.

- *Other Campus Art.* Art on the Center campus is pivotal in creating an artful, vibrant experience for Center patrons while they visit our campus for classes, performances, work or as community members. The program's goals are to work with artists (local and international) to activate Center spaces including the Sculpture Pad, the Center Courtyard, the Center Park as well as other under-utilized spaces. Past installations and sculpture within this program have been David Buckley Borden's *Campwood*, Ben Roth's *Three Figures*, Claudia Bueno's *Fractalife* and Craig Gray's *PacMan*. The Center Exhibitions committee reviews proposals on an ongoing basis.

- *Art & Healing.* Art can serve as a critical component of a healing environment. Research shows that patients who are exposed to art that is calming, positive, and affirming have lower rates of pain, shorter hospital stays, and generally experience better clinical outcomes. The Center has a partnership with St. John's Hospital Foundation, bringing art and artists that exhibit in the Center to St. John's Medical Center.

Artist talks, opening receptions and special workshops are scheduled throughout the year and are included in the Center's calendar of events, which is posted on its website and available to the public. Every October, the Center launches a Call to Artists to receive submissions for the various programs for the coming year.

Future Plans

The Center's tax-exempt status under Section 501(c)(3) was automatically revoked as of May 15, 2018, for failure to file tax returns for three consecutive years. Now, the Center is seeking retroactive reinstatement and waiver of penalties, as further described in the enclosed reasonable cause statement. It has conducted, and is continuing, its charitable and educational projects as described above. Whenever possible, the Center plans to continue to broaden the reach of its artistic and educational efforts, and encourage more participation in and support for the arts and the Jackson Hole community.

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Part V: Compensation and Other Financial Arrangements with Key Personnel.***Question 1a: Compensation and Other Information Regarding Officers and Directors.***

Name of Director/Officer	Title	Compensation
Valerie Brown	Director, Chair	None
Patty Lummis	Director, Vice Chair	None
Jenny Felsinger	Director, Secretary	None
William Waterman	Director, Treasurer	None
David J. Rothman	President & CEO	See Question 1b below
Agnes Bourne	Director	None
Maureen Brown	Director	None
Henry Burroughs	Director	None
Amanda Flosbach	Director	None
Clay Geittmann	Director	None
Jeff Golightly	Director	None
JJ Healy	Director	None
David Hopkins	Director	None
John Hummel	Director	None
Casey Kalishman	Director	None
Mack Mendenhall	Director	None
Bronwyn Minton	Director	None
Amanda Moore	Director	None
Bill O'Neil	Director	None
Steve Ryan	Director	None
Karen Stewart	Director	None
Brenda Wylie	Director	None
Nona Yehia	Director	None
Sam Zuckerman	Director	None

The mailing address for all officers and directors is: 240 S. Glenwood Street, P.O. Box 860, Jackson, Wyoming 83001.

COMMUNITY CENTER FOR THE ARTS**EIN: 83-0314362**

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Question 1b: Compensation and Other Information Regarding Employees.

Name of Employee	Title	Salary	Benefits
David J. Rothman	President & CEO	\$160,000	\$26,645
Shannon McCormick	Center Presents Programming Director	\$82,551	\$8,700
Ronald Gessler	Facilities Maintenance Director	\$70,000	\$10,711
Patrick Millard	Technical Director	\$69,578	\$4,501
Michael Camino	Event Services Director	\$66,950	\$5,925

The mailing address for all highly compensated employees is: 240 S. Glenwood Street, P.O. Box 860, Jackson, Wyoming 83001. The compensation figures reported above are annualized projections for 2019.

Question 2b: Business Relationships with Directors. Under the Center's Bylaws, two directors of the organization are elected from among the leaders of the Resident organizations which rent space from the Center at significantly below cost. Currently Amanda Flosbach, Development Director at Dancers' Workshop, and Bronwyn Minton, Executive Director of the Art Association of Jackson Hole, each organization a Resident of the Center, fill these seats.

Question 3a: Qualifications and Duties of Directors, Officers, and Key Personnel.***i. Valerie Brown, Chair of the Board and Director.***

Duties and Hours. As Chair of the Board, Ms. Brown presides at all meetings of the Board of Directors. Ms. Brown has the general powers and duties usually vested in the office of chair of a corporation and has such other powers and duties as may be prescribed by the Board or the Bylaws. She serves as many hours as are necessary to complete her responsibilities as Chair.

Qualifications. Ms. Brown is Executive Chairman of Advisor Group, Inc. one of the nation's largest networks of independent financial advisors. She currently serves on the Boards of Directors of the Financial Services Institute and the Securities Industry and Financial Markets Association. She is actively involved in charitable arts organizations, has previously served as a director of charities Theatrical Outfit and People's Light Theater Group, and is a member of C200, an invitation-only membership organization of women business leaders from around the world. Ms. Brown holds a bachelor's degree in chemical engineering from Oregon State University and a master's degree in business administration from Stanford University.

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For duties and hours of directors, see paragraph *xxiv* below.

ii. *Patty Lummis, Vice Chair of the Board and Director.*

Duties and Hours. As Vice Chair of the Board, Ms. Lummis performs the duties as may be assigned her by the Chair, or in the Chair's stead. Ms. Lummis has such other powers and duties as may be prescribed by the Board or the Bylaws. She serves as many hours as are necessary to complete her responsibilities as Vice Chair.

Qualifications. Ms. Lummis is a graduate of Stanford University and has held a variety of sales and marketing positions, primarily in software and internet related firms. She has done extensive volunteer work both in Jackson Hole and Bermuda, where she previously lived. She served as a board member and helped with the development efforts leading to the successful opening of The Masterworks Museum of Bermuda Art.

For duties and hours of directors, see paragraph *xxiv* below.

iii. *Jenny Felsinger, Secretary and Director.*

Duties and Hours. As Secretary, Ms. Felsinger supervises the keeping of a full and complete record of the proceedings of the Board and its committees, the giving of such notices as may be proper or necessary, and the keeping of the minute books of the corporation, among other duties as are usually vested in the office of Secretary. She has such other powers and duties as may be prescribed by the Board or the Bylaws. Ms. Felsinger serves as many hours as necessary to complete her responsibilities as Secretary.

Qualifications. Ms. Felsinger has her B.A. from Miami University in Oxford, Ohio. She studied strategic human resource management at Harvard University, and finance for non-financial executives at Emory University. She has held been on the board of Georgia Ballet, Chattahoochee Technical College, Cobb County Chamber of Commerce, the Rotary Club (Georgia) and President of Andrews County (Texas) Economic Development Board.

For duties and hours of directors, see paragraph *xxiv* below.

iv. *William Waterman, Treasurer and Director.*

Duties and Hours. As Treasurer, Mr. Waterman supervises the charge and custody of all funds of the corporation, the deposit of such funds in the manner prescribed by the Board of Directors, and the keeping and maintaining of adequate and correct accounts of the corporation's properties and business transactions. He renders reports and accountings as required, and has such other powers and duties as may be prescribed by the Board or the Bylaws. Mr. Waterman serves as many hours as necessary to complete his responsibilities as Treasurer.

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Qualifications. Mr. Waterman graduated from Union College with a degree in economics. He worked for his family's regional barge business, and then started Penn Maritime, operating coastal barges on the east and gulf coasts. He sold the company to Kirby Corp. in 2012 and accepted a seat on their board.

For duties and hours of directors, see paragraph *xxiv* below.

v. Agnes Bourne, Director.

Qualifications. Ms. Bourne has been involved in design for over forty years, working on residential and commercial interiors, product design for companies with national distribution, historical restoration and set design. She created her own line of furniture, and is a nationally recognized lecturer and design juror. Ms. Bourne has served as a trustee for many boards and councils supporting art and design, including the National Design Museum, Smithsonian Institute, the San Francisco Museum of Modern Art and San Francisco Art Institute.

For duties and hours of directors, see paragraph *xxiv* below.

vi. Maureen Brown, Director.

Qualifications. Ms. Brown is a graduate of Georgetown University and Columbia Business School. She most recently served as the Executive Director of Challenge Success, a project begun at Stanford University's Graduate School of Education. She has served on various boards at Georgetown and Duke Universities, and is a co-founder of the Bay Area Georgetown Technology Alliance. Ms. Brown also previously served as a director of Woodside School in the San Francisco Bay Area.

For duties and hours of directors, see paragraph *xxiv* below.

vii. Henry Burroughs, Director.

Qualifications. Mr. Burroughs graduated with a B.A. in history from University of California, Berkeley. He held various positions with the First Gray Line Corporation, of which he became chairman and CEO in 1975. He later formed a private investment firm, of which he is now principal and managing partner. Mr. Burroughs serves as the Vice President of the Cate School Board of Trustees in Carpinteria, California. In the past, he has served as a trustee and vice president and treasurer of the John Thomas Dye School, and a trustee of the Windward School, both in Los Angeles.

For duties and hours of directors, see paragraph *xxiv* below.

viii. Amanda Flosbach, Director.

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Qualifications. Ms. Flosbach holds a B.A. in music, Spanish, and public relations from the University of Wisconsin - Eau Claire and has completed post-graduate work in music and German literature at the University of Minnesota. She has a long history working with performing arts and educational organizations, including the Chicago Symphony Orchestra, Minnesota Orchestra, Mahler Chamber Orchestra, and Indiana University - Bloomington School of Music. She is currently the development director at Dancers' Workshop in Jackson, Wyoming. In addition, she plays the French horn with the Jackson Hole Symphony Orchestra and Jackson Hole Brass Quintet, and performs in various community theater and cultural offerings. She previously served on the Board of Riot Act, Inc. and the Jackson Hole Chamber of Commerce.

For duties and hours of directors, see paragraph *xxiv* below.

ix. Clay Geittmann, Director.

Qualifications. Mr. Geittmann is a partner with Geittmann Larson Swift, LLP, and focuses his practice in the areas of estate and tax planning, business planning, situs planning, and trust and estate administration. He is a fellow with the American College of Trusts and Estates Counsel. Mr. Geittmann serves as a director of the Teton County Search and Rescue Foundation. He previously served as a director of the Community Foundation of Jackson Hole, Teton County Housing Authority, and is a member of Jackson Hole Kiwanis.

For duties and hours of directors, see paragraph *xxiv* below.

x. Jeff Golightly, Director.

Qualifications. Jeff was the General manager, then acting District Manager for Aramark Parks and Destinations, where he oversaw Togwotee Mountain Lodge and Aramark's properties in Colorado. He led the Jackson Hole Chamber of Commerce as its CEO from 2012 to 2017. He is now the Vice President of Gardner Capital Management. He has served on various boards, including Vertical Harvest, Wyoming State Chamber of Commerce, and as the founding member and treasurer of JH Travel and Tourism Board.

For duties and hours of directors, see paragraph *xxiv* below.

xi. JJ Healy, Director.

Qualifications. Mr. Healy is the founder of Healy Capital, a venture real estate and investment company. Prior to founding Healy Capital, Mr. Healy was vice president of corporate development for Yahoo! Inc. He is on the Advisory Board of the Upper Green River Valley Land Trust.

For duties and hours of directors, see paragraph *xxiv* below.

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xii. David Hopkins, Director.

Qualifications. Mr. Hopkins is an accomplished business executive, with expertise in identifying, creating and implementing company's "go-to-market" needs. He is the founder and CEO of Double Chase Management LLC. Mr. Hopkins was formerly the President of the Board of Trustees of the Clarence Dillon Public Library, a board member at Angel Flight NE, Washington Works, Citizen Schools, and the Seattle Symphony. He currently serves on the Competitive Grants Committee of the Community Foundation of Jackson Hole and as a trustee of Silicon Couloir.

For duties and hours of directors, see paragraph ***xxiv*** below.

xiii. John Hummel, Director.

Qualifications. Mr. Hummel is a successful entrepreneur in construction and real estate development. He studied civil engineering and construction management at SUNY Delhi. He was an active member of the Child Development Center of the Hamptons Charter School, where he served as Vice President of the board. Mr. Hummel volunteers for Grand Teton National Park as a park ranger.

For duties and hours of directors, see paragraph ***xxiv*** below.

xiv. Casey Kalishman, Director.

Qualifications. Ms. Kalishman is a registered nurse, specializing in obstetrics at St. John's Hospital. She holds two bachelor of science degrees in Nursing and Health Management and Policy. Ms. Kalishman believes in the importance of art for the community, and helped form Encore, a young patrons group that supports the Center.

For duties and hours of directors, see paragraph ***xxiv*** below.

xv. Mack Mendenhall, Director.

Qualifications. Mr. Mendenhall graduated from North Carolina State University and became a third-generation realtor. He is the past Teton Board of Realtors President, Open Space Councilman with the Jackson Hole Land Trust, and volunteers for Habitat for Humanity, the Teton Raptor Center, and Old Bill's annual fun run.

For duties and hours of directors, see paragraph ***xxiv*** below.

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xvi. Bronwyn Minton, Director.

Qualifications. Ms. Minton is a multidisciplinary artists and independent curator. She holds a BFA from the Rhode Island School of Design, and an MFA from the San Francisco Art Institute. She is the Executive Director of the Art Association of Jackson Hole, one of the Center's Residents. During the past 15 years, Ms. Minton has curated many art exhibits that brought together a wide range of the Jackson Hole community. She has been awarded two Wyoming Arts Council visual arts fellowships, and the Cultural Council of Jackson Hole's Creative Pulse Award.

For duties and hours of directors, see paragraph **xxiv** below.

xvii. Amanda Moore, Director.

Qualifications. Ms. Moore is a digital marketing veteran who has worked at leading business and marketing consultancies for twenty years. Since 2017, she has served as a Vice President at Merkle, Inc. Majoring in Human and Organization Development with a concentration in Leadership, Ms. Moore graduated from Vanderbilt University. She has previously served as President of Chicago Children's Charities, and as a board member of the Boys and Girls Clubs of Chicago and the Chicago Botanic Garden.

For duties and hours of directors, see paragraph **xxiv** below.

xviii. Bill O'Neil, Director.

Qualifications. Mr. O'Neil attended the University of Illinois and served in the United States Marine Corps. He works in the family business, O'Neil Industries, a holding company of national commercial general contractors, and serves as Chairman of the Board. Mr. O'Neil was a past board member of the Landmarks Preservation Council of Illinois and a recipient of the Spirit of Life Award from the City of Hope.

For duties and hours of directors, see paragraph **xxiv** below.

xix. Steve Ryan, Director.

Qualifications. Mr. Ryan is currently a managing director of City Capital Advisors. He has more than 22 years of experience advising public and private middle market companies. Mr. Ryan is a Trustee of the Illinois Nature Conservancy and a member of the board for the Wetlands Initiative.

For duties and hours of directors, see paragraph **xxiv** below.

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xx. Karen Stewart, Director.

Qualifications. Ms. Stewart received a BS Degree from the University of Wyoming. She was the Executive Director of the Art Association of Jackson Hole from 1994 to 2011. She is a founding board member of the Center, and recently rejoined the Board. She previously served on the Wyoming Arts Council Board for 7 years, and is the past chair of the Council. She volunteers for St. John's Hospital Foundation art acquisition committee, and is a mentor with Womentum.

For duties and hours of directors, see paragraph **xxiv** below.

xxi. Brenda Wylie, Director.

Qualifications. Ms. Wylie worked in the real estate industry before attending law school at Southern Methodist University. Her practice focuses on all aspects of real estate development at the Wylie Law Firm LLC.

For duties and hours of directors, see paragraph **xxiv** below.

xxii. Nona Yehia, Director.

Qualifications. Ms. Yehia is uniquely positioned in the vertical farming sphere as she is at once a practicing architect, and the co-founder, part owner, and CEO of a cutting edge greenhouse, Vertical Harvest of Jackson Hole. She began working on this business after 10 years of being a partner in the architecture firm E/Ye Design. She recently formed GYDE Architects to build a comprehensive and collaborative team that blends art, architecture, science and technology. She is a graduate of the University of Michigan and Columbia University. She was previously a board member of 98.1 KHOL Jackson Hole community radio.

For duties and hours of directors, see paragraph **xxiv** below.

xxiii. Sam Zuckerman, Director.

Qualifications. Mr. Zuckerman is the Senior Director of Real Estate Development at Crystal Springs Ranch, Inc./Shooting Star. He has an MBA from the Kellogg School of Management at Northwestern University, and a BA in Political Science from Montana State University-Bozeman. He was formerly the Chairman of the Teton County Parks and Recreation Board, and has served as a Construction Committee member for Habitat for Humanity, and a Grants Committee member for the Community Foundation of Jackson Hole.

For duties and hours of directors, see paragraph **xxiv** below.

xxiv. Duties and Hours of Directors. Directors serve on the Board of Directors, which meets a minimum of four times per year for as long as needed to cover all

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agenda items. The Board holds additional meetings as needed. The Board is responsible for overall direction and management of the Center's activities and affairs, although the Board is permitted to delegate with supervision. Each director performs his or her duties of care and loyalty as required by Wyoming law.

xxv. *David J. Rothman, Ph.D., President & CEO.*

Qualifications. Dr. Rothman reports to and works closely with the Center's Board of Directors, responsible for the overall success and creative growth of the organization. He was hired in January 2019 after a national search. He has pursued a career of more than 35 years in education, the arts, and nonprofit administration. Before coming to the Center, Dr. Rothman served as Director of the Graduate Program in Creative Writing at Western Colorado University. He was co-Founder and first executive director of the Crested Butte Music Festival, Founding Editor and Publisher of Conundrum Press, and served for six years as Head of Crested Butte Academy, an independent college preparatory school where he also oversaw the design of the curriculum as the school's first academic dean and Chair of English. He is a former Executive Director and President of a scholarly organization, the Robinson Jeffers Association, and has served on a number of nonprofit boards, including those of the Association of Literary Scholars, Critics and Writers, and the Association of Writers and Writing Programs.

xxvi. *Shannon McCormick, Center Presents Programming Director.*

Qualifications. Since 2012, Mr. McCormick has been responsible for sourcing and presenting various arts and artists in the Center's programs including Center Presents. He is also the founder of JacksonHoleLive! summer concert series, and an owner of a talent buying, concert promotion business called Live Event Strategies. He was previously on the board of Friends of Pathways. He has a degree in economics from University of Wisconsin - Whitewater.

xxvii. *Ronald Gessler, Facilities Maintenance Director.*

Qualifications. Mr. Gessler has been responsible for the various facilities that make up the physical campus of the Center since 2015. He was previously in charge of hanging and lighting art at the National Museum of Wildlife Art.

xxviii. *Patrick Millard, Technical Director.*

Qualifications. Mr. Millard has daily responsibility for the technical operations of the Center for the Arts Theater, including lighting, sound, and coordinating necessary maintenance. He previously worked as a production manager with Hughes Production Company.

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xxix. Michael Camino, Event Services Director.

Qualifications. Mr. Camino is responsible for various aspects of making the Center's space available to the public and outside groups. Prior to the Center, he was an event services manager with the Grand Teton Music Festival.

Question 5a: Conflict of Interest Policy. We attach a copy of the Center's Conflict of Interest Policy, adopted by the Board of Directors in March 2013.

Question 6a: Non-fixed Payments to Officers. The Center partially compensates its President & CEO with a discretionary bonus payment, capped at \$10,000, to be awarded by the Board for meeting the Center's performance goals in any given year. This compensation arrangement allows the organization to recruit and retain leadership that might otherwise be unavailable. To ensure that such arrangement does not result in unreasonably high compensation, the bonus is capped at \$10,000, which the Center believes is similar to what comparable organizations pay comparably-qualified individuals for similar tasks.

Question 7a: Purchases From Key Personnel. The Center has no current plans to purchase services or goods from its officers, directors, and other key personnel, and organizations affiliated with such insiders to the Center. The Center has done so in the past where beneficial to the Center and in its best interests. Where applicable, any such arrangement has been properly disclosed on its past Form 990 filings. In the future, the Center may consider engaging in a purchase of services or other agreement with its insiders and their affiliated organizations, as needed. All such arrangements have been and will be in the Center's best interests. The Board of Directors has and will continue to follow the procedures set forth in the Center's Conflict of Interest Policy and Code Section 4958 before making any such decisions.

Question 7b: Sales to Key Personnel. As described in **Part IV** above, the Center leases some of its space to Resident nonprofit arts organizations, and offers other portions of its facilities on reduced fee or complimentary basis. The Center's Board includes two representatives of such Residents, as discussed in **Part V, Question 2b** above. Both such directors are employees of their respective organizations, the Dancers' Workshop and Art Association of Jackson Hole; neither controls her respective organization. The Board has structured all of its leases and other facility use with Resident organizations to have substantially below cost rents, regardless of any Board representation. All such arrangements have been and will be in the Center's best interests and in furtherance of its charitable purposes, supporting small arts organizations with stable very low rents. The Board has and will continue to follow the procedures set forth in the Center's Conflict of Interest Policy and Code Section 4958 when making leasing decisions. We attach copies of the lease agreements with Dancers' Workshop and Art Association of Jackson Hole.

In addition, as an incentive to attract qualified individuals to serve on the Center's Board, directors in some cases may purchase tickets to Center performances on a pre-sale basis before ticket sales open to the general public. In this way, they are able to evaluate firsthand the

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Center's charitable and artistic activities. Directors who participate in this program purchase tickets at the same price as members of the general public; there are no pertinent agreements.

Question 8: Leases/Contracts/Loans/Other Agreements with Key Personnel.

The Center does not now have plans to enter into any lease, contract, loan, or other agreement with its officers, directors, or other key personnel directly, but does have leases with the Resident organizations affiliated with two of its directors, as described in **Question 7b and Question 9** of this **Part V**. However, should the Center in its own interests consider entering into any other agreement with an officer, director, or key employee, the Board of Directors will follow the procedures set forth in the Conflict of Interest Policy and Code Section 4958 before making a decision, as noted above.

Question 9: Leases with Organizations Affiliated with Key Personnel. As described in **Question 7b** above, the Center has two directors, Ms. Flosbach and Ms. Minton, who are employees of Resident organizations which rent space from the Center at substantially below cost. Because the Residents are non-profit arts charities tax-exempt under Section 501(c)(3), offering substantially below cost rent furthers the Center's charitable purposes, and the Center is not required to obtain fair market value payments. When approving or negotiating such leases, the Board follows its Conflicts of Interest Policy to disclose the relevant relationships and votes without interested directors. We attach signed copies of each lease.

Part VI: Benefits to Individuals and Organizations.

Question 1a: Goods, Services, or Funds Provided to Individuals. As described in **Part IV**, the Center provides a working and exhibition space to visual and performance artists and facilitates public access to the arts. It does so through grants, and commissioning works of art for exhibition and performance. The Center's campus is open to the public, both through ticketed and non-ticketed events, hosting artist talks, gallery shows, concerts, and other arts education-focused programming.

Question 1b: Goods, Services, or Funds Provided to Organizations. As described in **Part IV**, the Center provides a home for eighteen small arts organizations in the Jackson Hole community, providing substantially below cost rents, access to the Center's campus for events, exhibitions, and performances, and generally enhancing the collaboration among artists and arts organizations. Also as described above, the Center plans to make cash grants from its Resident Support Fund and other in-kind grants to its Resident organizations.

Question 3: Family/Business Relationships Between Beneficiaries of Goods, Services, or Funds and Key Personnel. The Center's officers, directors, key personnel, and their family and business partners are permitted to participate in its charitable activities. These individuals receive no more than the educational benefits provided to other members of the public who attend the Center's seminars, exhibits, and events, and other similar activities. The Board of Directors of the Center believes that the public interest in expanding access to the arts

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and cultural activities of the community far outweighs the value of the benefits conferred on these individuals.

The Service has long acknowledged that no private inurement or improper benefit to insiders occurs where an exempt organization's insiders partake of the organization's services on terms no more beneficial than those available to the general public. For example, we note that Section 4941 of the Code, which sets forth stringent prohibitions on self-dealing with the insiders of private foundations, permits a private foundation to furnish goods, services, or facilities to its disqualified persons so long as it does so "on a basis no more favorable than that on which such goods, services, or facilities are made available to the general public." Code Section 4941(d)(2)(D). If private foundations, which are subject to much stricter standards in this regard than public charities like the Center, can provide goods and services to insiders on the same terms as they do to the general public, then it follows logically that the same should be permissible for the Center.

Part VII: Your History.

Question 2: Submitting Application More than 27 Months After Formation.

As discussed in **Part IV** above, the Center is submitting this application as part of its request for retroactive reinstatement of its exempt status. It is therefore submitting the application more than 27 months after it was formed, but is not providing a complete Schedule E, because the questions and responses on Schedule E are not relevant to the Center and this application.

Part VIII: Specific Activities.

Question 4a/b/c/d: Fundraising Programs; Fundraising for Other Organizations; Fundraising Locations. The Center is supported by a broad variety of individual donors and governmental and institutional grantors in the United States that support the Center's charitable mission. The Center has a robust and professional staff of fundraisers, who support the Center's efforts to raise funds through solicitations and fundraising events, including an annual benefit, a fun run, and other opportunities.

The Center has no plans to fundraise for other organizations except its Residents, such as via the Resident Support Fund discussed in **Part V, Question 4**, and **Part VI, Question 1b**. It has no plans to allow other organizations to fundraise on the Center's behalf or in its name, though it may work closely with its Resident nonprofit organizations on some jointly-marketed fundraising efforts, and with other organizations in its community like the local community foundation, which supports many charities in the region including the Center. The Center may also receive donations from individuals via the websites of other organizations, including through online giving sites or online workplace giving programs.

The Center has traditionally focused its fundraising activities in Wyoming, where most of its directors, officers, and staff live and work.

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Question 10: Intellectual Property. The Center's intellectual property consists principally of brochures, its website, and documents related to its programmatic activities. (Most of the artwork on its premises is owned by Resident organizations and individual artists.) To the extent that the Center does create its own intellectual property, it owns the copyright in such materials and such materials are typically distributed without charge in conjunction with its educational programming.

Question 11: Non-cash Contributions Accepted. The Center does not actively solicit or accept contributions of closely-held securities, real property, artwork, intellectual property, licenses, royalties, vehicles, or collectibles. When offered any such asset however, the Board of Directors evaluates the possible use to the Center's mission, the risks and difficulties associated with holding or liquidating it, and any donor restrictions associated with the gift, on a case-by-case basis before deciding to accept any such gift. The Center generally liquidates any in-kind gifts promptly, unless they are useful in its operations or unless liquidation is prohibited by the donor. When the Center accepts any such gift, the Center ensures that the gift is properly documented, including any donor-imposed conditions or restrictions. The Center does not accept any in-kind gift subject to donor-imposed conditions or restrictions unless the Board of Directors determines that such conditions or restrictions are consistent with the Center's charitable purposes and programs.

Question 13: Grants/Loans/Distributions to Organizations.

Question 13b: How Grants/Loans/Distributions Further Exempt Purposes. While the Center has no immediate plans to develop an open grantmaking program, the Center has decided to support its Resident organizations through the Resident Support Fund, as described in **Part IV** above. Grants from this Fund may begin in 2020, assisting Residents and thereby advancing the Center's exempt purpose of supporting the arts in its community. The Center will make distributions from this Fund only to its Residents, all of which are organizations exempt from federal income tax under Code Section 501(c)(3).

Question 13c: Contracts. The Center has not yet made any grants from the Resident Support Fund and, thus, has no contracts or grant agreements to attach here. The Center may use grant agreements to require specific uses of the funds for charitable purposes.

Question 13d: Recipient Organizations and Relationships. The Center's Residents are eligible for grants from the Resident Support Fund, but the Center has not yet made any grants and thus cannot identify specific grantees in response to this question. None of the Residents is controlled by any officers or directors of the Center or other related parties, though two Residents have employees who sit on the Center's Board of Directors, as discussed in **Part V** above. These particular Residents will not receive any preferential treatment when the Center awards grants from the Resident Support Fund.

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Question 13e: Recordkeeping. The Center plans to keep a file on each grant that it makes. In that file it will maintain notes and records related to its application/proposal process, a copy of the signed grant agreement between the Center and its grantee (if any), a record of what funds under the grant agreement have been disbursed, copies of relevant reports on the use of the grant funds, and any other documents related to that grant.

Question 13f: Description of Selection Process. Grantees will be selected by the Center's senior staff, based on information obtained and provided by the Center's staff from Residents.

Question 13f(i): Grant Application Form. The Center will invite Residents in need of support from the Fund to submit grant proposals. While the Center does not have a grant application form at this time, it may develop an application form in the future.

Question 13f(ii): Grant Proposals and Agreements. The Center will require potential grantees to submit a detailed description of how they will use funds provided from the Resident Support Fund. Any awards from this Fund of the Center will require the grantee to use funds only for grant purposes. Grant awards may also require grantees to provide periodic written reports on the use of grant funds, provide ongoing written reports and accounting, and acknowledge the grantor's authority to withhold or recover funds if abuse occurs. However, because the Center works so closely with the Resident organizations, and may provide support in-kind, the Center's Board will determine the best procedures by which to award grants from the Resident Support Fund to ensure such grants further the Center's charitable purposes.

Question 13g: Oversight Procedures. The level of scrutiny will vary depending on the size of the grant, and the use proposed by the Resident. As noted above in **Question 13f**, the Center may require periodic reports and, if so, will review them to determine whether further inquiry is warranted. However, in general, the Center works very closely with Resident organizations, which are all tenants of the Center, and the Center will have regular interactions with the grantees, which will facilitate overseeing its grants.

Question 15: Close Connections. As discussed above, the Center has close relationships with all Resident organizations housed at the Center's facilities. They often operate in connection with the Residents, sharing facilities, back-office staff resources, and marketing and publicity. The Center does not control any Resident organization, and only has two directors, out of its 19-person Board, that are employees of Resident organizations.

Part X: Public Charity Status.

Question 6a(i): 2% of Total Support. The Center changed its accounting year from a June 30 fiscal year end to December 31 in July of 2017. Therefore, its last five tax years are July 1, 2014 - June 30, 2015; July 1, 2015 - June 30, 2016; July 1, 2016 - June 30, 2017;

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July 1 - December 31, 2017; and January 1 - December 31, 2018. The Center's total support for during these last five tax years is \$6,569,322. Two percent of the Center's total support is \$129,489.

Question 6a(ii): Confirmation of Public Support Status – List of contributions totaling more than 2% of total support. In the last five tax years ending December 31, 2018, the Center received the following contributions from individuals and entities whose gifts totaled more than 2% of its total support:

Donor	Total Gifts in the Period
Donald C. Opatrny & The Opatrny Family Foundation	\$1,006,000
Community Foundation of Jackson Hole	\$797,897.18
Anonymous	\$305,000
Christopher Lea & Lea Charitable Trust	\$162,500
Jackson Hole Travel & Tourism Board	\$154,337.97
First Interstate Bank	\$150,200
Keith Stoltz & Stoltz Real Estate Fund	\$145,000
Don Baker & Valerie Brown	\$140,000
Christy Walton	\$135,000
Agnes Bourne	\$130,700

Community Center for the Arts, Inc.
Director Conflict of Interest and Confidentiality Policy
Adopted March 2013

Article I
Purpose

The purpose of the conflict of interest and confidentiality policy is to protect the interests of the Community Center for the Arts, Inc., a Wyoming nonprofit corporation (the "Corporation") when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director or might result in a possible excess benefit transaction and when confidential or proprietary information is provided to directors of the Corporation. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II
Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Corporation has a transaction or arrangement;
- b. A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement; or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III
Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the best interest of the Corporation, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed; and
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V Compensation

A voting member of the governing board who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI Annual Statements

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy;
- b. Has read and understands the policy;
- c. Has agreed to comply with the policy; and
- d. Understands the Corporation is charitable and in order to maintain its federal tax exemption it must

engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII Periodic Reviews

To ensure the Corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining; and
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Corporation written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Article VIII Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

Article IV Confidentiality

Directors and officers of the Corporation will gain access to Corporation information that is considered to be confidential and/or proprietary, including but not limited to: donor information, strategic planning information, personnel information, and financial information. Since confidential and proprietary information is crucial to the operation of the Corporation, and because the Corporation in some instances has the obligation to protect such information, directors and officers shall not use, publish or disclose such information during or subsequent to involvement with the Corporation, and shall preserve the restricted nature of this information except to the extent that it becomes publicly available, or is otherwise lawfully obtained from third parties, outside the scope of this policy.

I, _____, have received a copy of the Conflict of Interest and Confidentiality Policy of the Corporation, I have read and understand the policy, I agree to comply with its terms and conditions as a condition of my position with the Corporation, and understand the Corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Signature

Date

Title

ORIGIN ID:APCA (415) 421-7555
 SHIRLEY J. MCLAUGHLIN
 ADLER & COLVIN
 135 MAIN STREET
 20TH FLOOR
 SAN FRANCISCO, CA 94104
 UNITED STATES US

SHIP DATE: 13 JUN 19
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 CAD: 4505236/INET14100
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 201 W RIVERCENTER BLVD

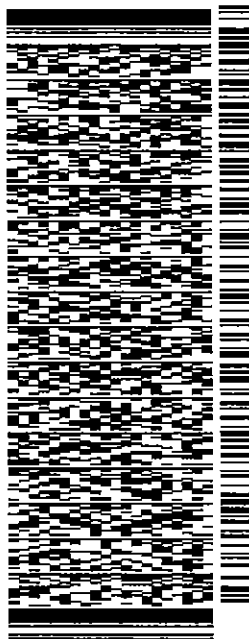
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(877) 829-5500

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