

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.

A For the 2016 calendar year, or tax year beginning , and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WHITE BEAR CENTER FOR THE ARTS Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 4971 LONG AVENUE City or town, state or province, country, and ZIP or foreign postal code WHITE BEAR LAKE MN 55110	D Employer identification number 41-1290707 E Telephone number 651-407-0597 G Gross receipts \$ 1,438,705
F Name and address of principal officer: SUSAN HUDSON 4971 LONG AVENUE WHITE BEAR LAKE MN 55110		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () t (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number u
J Website: u WWW.WHITEBEARARTS.ORG		L Year of formation: 1968 M State of legal domicile: MN
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other u		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE A GATEWAY TO DIVERSE ART EXPERIENCES.		
	2 Check this box <input type="checkbox"/> u if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	11
	6 Total number of volunteers (estimate if necessary)	6	160
	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)	476,722	910,239
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	332,692	389,873
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	916	966
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-26,567	-30,442
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	350,174	411,710
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) u 79,321		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	448,926	506,963
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	799,100	918,673	
19 Revenue less expenses. Subtract line 18 from line 12	-15,337	351,963	
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)	2,935,802	3,300,514
	22 Net assets or fund balances. Subtract line 21 from line 20	74,095	82,811
		2,861,707	3,217,703

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 SUSAN HUDSON	Date EXECUTIVE DIRECTOR
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name ANNA LOVEGREN	Preparer's signature ANNA LOVEGREN	Date 10/18/17	Check <input type="checkbox"/> if self-employed PTIN P00643123
	Firm's name } BOYUM & BARENSCHEER PLLP			Firm's EIN } 41-6192096
	Firm's address } 3050 METRO DR STE 200 MINNEAPOLIS, MN 55425-1547			Phone no. 952-854-4244

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO PROVIDE A GATEWAY TO DIVERSE ART EXPERIENCES.

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

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

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

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

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

4a (Code:) (Expenses \$ 705,915 including grants of \$) (Revenue \$ 389,873)

ONGOING ART CLASSES FOR CHILDREN, ADULTS AND FAMILIES AS WELL AS ART EXHIBITIONS, ART FAIRS, WRITING CONTESTS AND OTHER ART EVENTS FOR OVER 33,000 PEOPLE SERVED IN THE AREA.

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

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

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

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

4e Total program service expenses 705,915

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

		Yes	No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Input box for Schedule O

Table with columns for line numbers (1a-14b), descriptions, and Yes/No checkboxes. Includes questions about Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 4966, Form 501(c)(7), Form 501(c)(12), Form 4947(a)(1), and Form 501(c)(29).

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

Section A. Governing Body and Management

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

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

SUSAN HUDSON 4971 LONG AVENUE
WHITE BEAR LAKE

MN 55110

651-407-0597

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

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

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NOR OLSON	9.00									
CHAIR	0.00	X		X			0	0	0	
(2) MARK SHAVLIK	2.00									
VICE CHAIR	0.00	X		X			0	0	0	
(3) PATRICIA BERGER	3.00									
TREASURER	0.00	X		X			0	0	0	
(4) KIM FORD	4.00									
SECRETARY	0.00	X		X			0	0	0	
(5) MARY GOVE	3.00									
EX-OFFICIO DIRECTOR	0.00	X		X			0	0	0	
(6) ROBERT BRITTAIN	2.00									
DIRECTOR	0.00	X					0	0	0	
(7) DONNA BRUHL	4.00									
DIRECTOR	0.00	X					0	0	0	
(8) KATHY CURRAN	2.00									
DIRECTOR	0.00	X					0	0	0	
(9) KEVIN HART	1.00									
DIRECTOR	0.00	X					0	0	0	
(10) CINDY IHLENFELD	3.00									
DIRECTOR	0.00	X					0	0	0	
(11) ALAN KANTRUD	2.00									
DIRECTOR	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) JEFF SCHREIER	1.00									
DIRECTOR	0.00	X					0	0	0	
(13) KARL SEVIG	1.00									
DIRECTOR	0.00	X					0	0	0	
(14) STEVE WOLGAMOT	2.00									
DIRECTOR	0.00	X					0	0	0	
(15) MALIA YANG-XIONG	1.00									
DIRECTOR	0.00	X					0	0	0	
(16) SUE AHLCRONA	2.00									
DIRECTOR	0.00	X					0	0	0	
(17) ROBERT CUERDEN	2.00									
DIRECTOR	0.00	X					0	0	0	
(18) ROBERTA JOHNSON	2.00									
DIRECTOR	0.00	X					0	0	0	
(19) NEIL JOHNSTON	1.00									
DIRECTOR	0.00	X					0	0	0	
1b Sub-total										
c Total from continuation sheets to Part VII, Section A							90,556			
d Total (add lines 1b and 1c)							90,556			

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

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

Section B. Independent Contractors

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) MARY LEVINS DIRECTOR	2.00 0.00	X						0	0	0
(21) KRAIG RASMUSSEN DIRECTOR	1.00 0.00	X						0	0	0
(22) DAN WACHTLER DIRECTOR	2.00 0.00	X						0	0	0
(23) LEONARDO CASTRO VICE CHAIR	1.00 0.00	X						0	0	0
(24) MATT LIPP DIRECTOR	1.00 0.00	X						0	0	0
(25) SUSAN HUDSON EXECUTIVE DIRECTOR	50.00 0.00			X				90,556	0	0
1b Sub-total								90,556		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	41,329			
	c Fundraising events	1c	93,868			
	d Related organizations	1d				
	e Government grants (contributions)	1e	80,889			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	694,153			
	g Noncash contributions included in lines 1a-1f: \$		260,082			
	h Total. Add lines 1a-1f	u	910,239			
	Program Service Revenue		Busn. Code			
2a ART EDUCATION			372,451	372,451		
b COMMUNITY PROGRAMS/ART SALES			17,422	17,422		
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f		u	389,873			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u	1,041			1,041
	4 Income from investment of tax-exempt bond proceeds	u				
	5 Royalties	u				
		(i) Real	(ii) Personal			
	6a Gross rents					
	b Less: rental exps.					
	c Rental inc. or (loss)					
	d Net rental income or (loss)	u				
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		137,552				
	b Less: cost or other basis & sales exps.					
		137,627				
	c Gain or (loss)					
		-75				
	d Net gain or (loss)	u		-75	-75	
8a Gross income from fundraising events (not including \$ 93,868 of contributions reported on line 1c). See Part IV, line 18	a					
b Less: direct expenses	b	30,442				
c Net income or (loss) from fundraising events	u		-30,442		-30,442	
9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities	u					
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory	u					
	Miscellaneous Revenue	Busn. Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d	u					
12 Total revenue. See instructions.	u		1,270,636	389,798	0	-29,401

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	90,556	45,278	18,111	27,167
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	291,411	196,032	61,228	34,151
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	29,743	18,790	6,178	4,775
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	25,363	5,073	17,754	2,536
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	151,572	151,572		
12 Advertising and promotion	7,353	7,353		
13 Office expenses	67,581	50,212	13,027	4,342
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	54	7	47	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	85,299	78,475	6,824	
23 Insurance	17,640	16,229	1,411	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER BUILDING DEVELOPMEN	34,633	31,862	2,771	
b UTILITIES & MAINTENANCE	24,551	22,587	1,964	
c COMMUNITY PROGRAMS OTHER	17,436	17,436		
d CUSTOMIZED CLASS EXPENSE	12,796	12,796		
e All other expenses	62,685	52,213	4,122	6,350
25 Total functional expenses. Add lines 1 through 24e	918,673	705,915	133,437	79,321
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	151,951	1	177,010
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	94,475	3	152,917
	4 Accounts receivable, net	8,730	4	8,730
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	7,095	9	6,141
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,848,095		
	b Less: accumulated depreciation	10b 329,465	2,603,929	10c 2,518,630
	11 Investments—publicly traded securities	69,622	11	437,086
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,935,802	16	3,300,514	
Liabilities	17 Accounts payable and accrued expenses	26,011	17	25,144
	18 Grants payable		18	
	19 Deferred revenue	24,245	19	57,667
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	23,839	23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	74,095	26	82,811
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	2,697,232	27	2,620,222
	28 Temporarily restricted net assets	94,475	28	54,631
	29 Permanently restricted net assets	70,000	29	542,850
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	2,861,707	33	3,217,703	
34 Total liabilities and net assets/fund balances	2,935,802	34	3,300,514	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,270,636
2	Total expenses (must equal Part IX, column (A), line 25)	2	918,673
3	Revenue less expenses. Subtract line 2 from line 1	3	351,963
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,861,707
5	Net unrealized gains (losses) on investments	5	4,033
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,217,703

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2016

Department of the Treasury
Internal Revenue Service

u Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

u Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

WHITE BEAR CENTER FOR THE ARTS

Employer identification number

41-1290707

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,044,244	1,178,980	316,500	476,722	910,239	3,926,685
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,044,244	1,178,980	316,500	476,722	910,239	3,926,685
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,211,320
6 Public support. Subtract line 5 from line 4.						2,715,365

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4	1,044,244	1,178,980	316,500	476,722	910,239	3,926,685
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	254	37	22	926	1,041	2,280
9 Net income from unrelated business activities, whether or not the business is regularly carried on		7,828				7,828
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	38	-86		-10		-58
11 Total support. Add lines 7 through 10						3,936,735

12 Gross receipts from related activities, etc. (see instructions) 12 389,873

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	68.98%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	71.01%

16a 33 1/3% support test—2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support test—2015. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here**. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here**. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

Section A. Public Support

Table with 7 columns: (a) 2012, (b) 2013, (c) 2014, (d) 2015, (e) 2016, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2012, (b) 2013, (c) 2014, (d) 2015, (e) 2016, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support; 14 First five years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2015 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2015 Schedule A, Part III, line 17 18 %

- 19a 33 1/3% support tests—2016. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
b 33 1/3% support tests—2015. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4).	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2017. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

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

PART II, LINE 10 - OTHER INCOME DETAIL

OTHER INCOME \$ -58

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

u Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization

Employer identification number

WHITE BEAR CENTER FOR THE ARTS

41-1290707

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

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

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

Table with 2 columns: u \$. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report..., 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

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

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	69,622	45,000	45,000		
b Contributions	472,850	25,000		45,000	
c Net investment earnings, gains, and losses	5,884	289			
d Grants or scholarships					
e Other expenditures for facilities and programs	3,843				
f Administrative expenses		667			
g End of year balance	544,513	69,622	45,000	45,000	

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment **u** 0.30 %
 - b** Permanent endowment **u** 99.70 %
 - c** Temporarily restricted endowment **u** %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** unrelated organizations
- (ii)** related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		575,921		575,921
b Buildings		1,924,221	195,790	1,728,431
c Leasehold improvements				
d Equipment		136,967	83,316	53,651
e Other		210,986	50,359	160,627
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)			u	2,518,630

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements		1	1,288,151
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	4,033	
b	Donated services and use of facilities	2b	8,000	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	5,482	
e	Add lines 2a through 2d	2e		17,515
3	Subtract line 2e from line 1	3		1,270,636
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		1,270,636

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

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

1	Total expenses and losses per audited financial statements		1	932,155
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	8,000	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	5,482	
e	Add lines 2a through 2d	2e		13,482
3	Subtract line 2e from line 1	3		918,673
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		918,673

Part XIII Supplemental Information.

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

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

ENDOWMENT EARNINGS TO BE USED FOR MISSION RELATED SERVICES AND GENERAL OPERATIONS.

PART X - FIN 48 FOOTNOTE

MANAGEMENT HAS EVALUATED ITS TAX POSITIONS AND HAS CONCLUDED THAT THEY DO NOT RESULT IN ANYTHING THAT WOULD REQUIRE EITHER RECORDING OR DISCLOSURE IN THE FINANCIAL STATEMENTS BASED ON THE CRITERIA SET FORTH IN ACCOUNTING STANDARDS CODIFICATION (ASC) SECTION 740.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

DIFFERENCE IN HOW FUNDRAISING EVENT COSTS ARE REPORTED \$ 5,482

Part XIII Supplemental Information *(continued)*

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

DIFFERENCE IN HOW FUNDRAISING EVENT COSTS ARE REPORTED \$ 5,482

**SCHEDULE G
(Form 990 or 990-EZ)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

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

2016

Department of the Treasury
Internal Revenue Service

⚡ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

⚡ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

WHITE BEAR CENTER FOR THE ARTS

Employer identification number

41-1290707

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

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

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

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

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

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>HEART 4 ART</u>	_____	<u>NONE</u>	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	93,868		93,868
	2	Less: Contributions	93,868		93,868
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	2,323		2,323
	7	Food and beverages	14,460		14,460
	8	Entertainment	500		500
	9	Other direct expenses	13,159		13,159
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				-30,442

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility		13a	%
b An outside facility		13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name **u**

Address **u**

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization **u** \$ and the amount of gaming revenue retained by the third party **u** \$

c If "Yes," enter name and address of the third party:

Name **u**

Address **u**

16 Gaming manager information:

Name **u**

Gaming manager compensation **u** \$

Description of services provided **u**

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year **u** \$

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

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**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2016

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

U Attach to Form 990.

U Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

WHITE BEAR CENTER FOR THE ARTS

Employer identification number

41-1290707

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded	X	7	240,709	
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other u (SUPPLIES/ART)	X	38	19,373	
26 Other u ()				
27 Other u ()				
28 Other u ()				

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

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

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

u Attach to Form 990 or 990-EZ.

u Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016**Open to Public
Inspection**

Name of the organization

WHITE BEAR CENTER FOR THE ARTS

Employer identification number

41-1290707

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

A DRAFT OF THE FORM 990 IS REVIEWED BY THE EXECUTIVE DIRECTOR AND THEN
PROVIDED TO THE FULL BOARD FOR APPROVAL BEFORE IT IS FILED.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

MANAGEMENT AND THE GOVERNANCE COMMITTEE REVIEWS ANNUALLY. BOARD MEMBERS
ARE REQUIRED TO DISCLOSE CONFLICTS ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE BOARD MEMBERS EVALUATE THE PERFORMANCE OF THE EXECUTIVE DIRECTOR
ANNUALLY. THE CHAIR THEN CONDUCTS AN ANNUAL REVIEW WITH THE EXECUTIVE
DIRECTOR AND MAKES A COMPENSATION RECOMMENDATION TO THE ENTIRE BOARD FOR
APPROVAL AND IMPLEMENTATION. THE BOARD REVIEWS THE ANNUAL MINNESOTA
NONPROFIT SALARY AND BENEFITS SURVEY FOR COMPARABILITY DATA.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

FINANCIAL STATEMENTS ARE MADE AVAILABLE ON WBCA WEBSITE; GOVERNING
DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION

PROGRAM SERVICE

MGT & GENERAL

FUNDRAISING

INSTRUCTOR FEES

\$ 151,572

\$ 0

\$ 0

Name of the organization

Employer identification number

WHITE BEAR CENTER FOR THE ARTS

41-1290707

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

DIFFERENCE IN HOW FUNDRAISING EVENT COSTS ARE REPORTED \$ 5,482

DIFFERENCE IN HOW FUNDRAISING EVENT COSTS ARE REPORTED \$ -5,482

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

u Attach to your tax return.

u Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2016

Attachment
Sequence No. **179**

Name(s) shown on return

WHITE BEAR CENTER FOR THE ARTS

Identifying number

41-1290707

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,010,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	73,942

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	11,352
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	85,294
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
1	FURN, MACH & EQUIPMENT	3/14/04	6,839			6,839	5 HY S/L	6,839	0
2	COMPUTER	3/01/04	1,183			1,183	5 HY S/L	1,183	0
3	SINKS	1/01/05	800			800	5 HY S/L	800	0
4	KILN	4/01/05	2,011			2,011	7 HY S/L	2,011	0
5	COMPUTER	3/16/06	676			676	5 HY S/L	676	0
6	PRINTER	3/23/06	599			599	5 HY S/L	599	0
7	VENT SYSTEM	11/03/06	497			497	5 HY S/L	497	0
8	WHEELS, TOOLS, CABINETS	5/07/07	2,305			2,305	5 HY S/L	2,305	0
9	OFFICE FURNITURE	8/28/07	865			865	5 HY S/L	865	0
10	PHONES & EQUIPMEN	9/11/07	369			369	5 HY S/L	369	0
11	FURNITURE	9/11/07	245			245	5 HY S/L	245	0
12	TABLES	12/28/07	1,546			1,546	5 HY S/L	1,546	0
13	QUICKBOOKS 2008	1/28/08	450		X	225	5 HY S/L	363	0
14	VIDEO EQUIPMENT	6/08/10	3,999			3,999	5 HY S/L	3,999	0
15	BUILDING - 4961 LONG AVE	6/30/11	121,319			121,319	39 MMS/L	13,775	3,033
17	BUILDING 4971 LONG AVE	6/30/11	126,648			126,648	39 MMS/L	14,380	3,166
19	IMPROVEMENTS - 2010	6/30/11	15,114			15,114	39 MMS/L	1,716	378
21	IMPROVEMENTS 1/1-6/30/11	7/01/11	45,986			45,986	39 MMS/L	5,126	1,149
22	AIR CONDITIONERS	7/06/11	428			428	5 HY S/L	386	42
23	IMPROVEMENTS 7/1-12/31/11	12/31/11	18,764			18,764	39 MMS/L	1,896	469
24	TABLES	9/29/11	2,877			2,877	5 HY S/L	2,590	287
25	GLASS	11/22/11	225			225	5 HY S/L	203	22
26	STACK FOLDING CHAIRS	7/06/11	881			881	5 HY S/L	793	88
27	TABLES	5/20/11	2,511			2,511	5 HY S/L	2,259	252
28	TABLES AND CHAIRS	11/04/11	914			914	5 HY S/L	823	91
29	PRINTER	5/25/12	565			565	5 MQ S/L	410	113
30	POTTERY WHEEL STOOL	8/13/12	809			809	5 MQ S/L	546	162
32	ARCHITECTURE	5/18/12	24,372			24,372	39 MMS/L	2,209	609
33	ENGINEERING	5/18/12	18,042			18,042	39 MMS/L	1,635	451
35	RING SAW	2/16/12	328			328	5 MQ S/L	254	65
36	PERMIT	1/15/12	420			420	39 MMS/L	42	10
37	ENGINEERING	9/18/12	1,586			1,586	39 MMS/L	130	40
41	COMPUTERS	11/30/12	3,055			3,055	5 MQ S/L	1,910	611
42	EQUIPMENT	12/17/12	316			316	5 MQ S/L	197	63
43	SECURITY SYSTEM	3/16/12	350			350	5 MQ S/L	271	70
44	BRICK OVEN	10/25/12	908			908	5 MQ S/L	568	181
			<u>408,802</u>			<u>408,577</u>		<u>74,416</u>	<u>11,352</u>
Other Depreciation:									
16	LAND - 4961 LONG AVE	12/15/10	154,405			154,405	0 -- Land	0	0
18	LAND - 4971 LONG AVE	12/15/10	310,069			310,069	0 -- Land	0	0
20	HOUSE DEMOLITION	3/18/11	23,114			23,114	0 -- Land	0	0
34	GARAGE DEMO	8/30/12	5,800			5,800	0 -- Land	0	0
38	TREE REMOVAL	9/30/12	13,550			13,550	0 -- Land	0	0
39	SITE WORK	10/17/12	46,824			46,824	15 MO S/L	9,365	3,121
40	PARKING LOTS, SITE WORK	11/28/12	90,578			90,578	15 MO S/L	18,116	6,038
45	EQUIP/FURN	4/22/13	1,707			1,707	5 MO S/L	910	342
46	FURNITURE	6/29/13	300			300	5 MO S/L	150	60
47	TABLES	7/24/13	2,844			2,844	5 MO S/L	1,375	569
48	FLOOR SCRUBBER	8/05/13	8,744			8,744	5 MO S/L	4,226	1,749
49	LEDGER TABLE	8/22/13	1,000			1,000	5 MO S/L	467	200
50	EQUIP	9/26/13	4,169			4,169	5 MO S/L	1,876	834
51	CARTS	9/26/13	1,157			1,157	5 MO S/L	521	231
52	SHELVES - IKEA	10/08/13	650			650	5 MO S/L	293	130
53	STEP LADDER	10/08/13	802			802	5 MO S/L	361	160
54	CLAY EQUIPMENT	12/11/13	220			220	5 MO S/L	92	44
55	KILN SHELVES	10/11/13	819			819	5 MO S/L	369	164
56	BUILDING (Reiling) 1476890.06 +64547.5	5/01/13	1,541,438			1,541,438	39 MO S/L	105,397	39,525
57	LAND IMPROVEMENTS	10/31/13	35,817			35,817	15 MO S/L	5,174	2,387
58	Land	10/31/13	68,983			68,983	0 -- Land	0	0
59	INSTALL OF ART	12/31/13	450			450	5 MO S/L	180	90
60	WEDGING TABLE	12/31/13	392			392	5 MO S/L	157	78
61	LAND IMPROVEMENTS	12/31/13	4,607			4,607	15 MO S/L	614	307
62	Abbott Paint	1/09/14	131			131	15 MO S/L	18	8
63	Erickson plumbing	1/10/14	540			540	15 MO S/L	72	36
64	WEDGE TABLE	1/24/14	147			147	5 MO S/L	56	30
65	PUG MILL CART	1/27/14	527			527	5 MO S/L	202	105

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
66	RUG FLOOR MAT	1/31/14	32				32	5	MO S/L	12	7
67	STUDIO SETUP	1/31/14	336				336	5	MO S/L	129	67
68	ART SUPPLIES	1/31/14	983				983	5	MO S/L	377	196
69	CLASSROOM EQUIPMENT - JEWELRY	2/03/14	161				161	5	MO S/L	62	32
70	CLAY TOOLS	2/03/14	117				117	5	MO S/L	45	23
71	PUG MILL	2/12/14	4,600				4,600	5	MO S/L	1,763	921
72	BUILDING SUPPLIES	2/12/14	25				25	5	MO S/L	9	5
73	OFFICE EQUIP, CARTS, BULLETIN BO/	2/19/14	2,095				2,095	5	MO S/L	768	419
74	BUILDING SUPPLIES	2/19/14	23				23	5	MO S/L	8	5
75	CLAY STUDIO SETUP	2/19/14	792				792	5	MO S/L	290	159
76	CLAY TOOLS	2/19/14	145				145	5	MO S/L	53	29
77	CONTAINERS FOR CLAY	3/11/14	51				51	5	MO S/L	19	10
78	CLAY STUDIO - EXTRUDER	3/11/14	985				985	5	MO S/L	361	197
79	CLAY STUDIO - CART & EQUIPMENT	3/24/14	298				298	5	MO S/L	104	60
80	CLAY STUDIO - NEW TOOLS	3/24/14	314				314	5	MO S/L	110	63
81	CLAY STUDIO - EXTRUDER	3/24/14	569				569	5	MO S/L	199	114
82	FILE CABINET, SHELVING, CART	4/04/14	843				843	5	MO S/L	295	169
83	CLAY - ROOM IMPROVEMENTS, FURN	4/04/14	692				692	5	MO S/L	242	138
84	CLAY STUDIO TOOLS	4/11/14	86				86	5	MO S/L	30	17
85	CLAY ROOM	4/18/14	91				91	5	MO S/L	30	19
86	LIGHTS	4/18/14	1,054				1,054	5	MO S/L	351	211
87	REPAIR ON PEDESTAL	4/19/14	73				73	5	MO S/L	24	15
88	CLAY ROOM	4/27/14	454				454	5	MO S/L	151	91
89	LADDER	4/27/14	85				85	5	MO S/L	28	17
90	PIANO	4/08/14	200				200	5	MO S/L	70	40
91	MONITOR	5/01/14	80				80	5	MO S/L	27	16
92	RECEPTION DESK/FURNITURE	5/19/14	8,330				8,330	5	MO S/L	2,638	1,666
93	SHADES	5/19/14	3,477				3,477	5	MO S/L	1,101	695
94	LIGHTING	5/20/14	273				273	5	MO S/L	87	54
95	TRACK LIGHTING	5/20/14	1,139				1,139	39	MO S/L	46	29
96	DOOR SIGNAGE	6/06/14	480				480	39	MO S/L	19	13
97	NEW COMPUTER & SETUP	6/11/14	730				730	5	MO S/L	231	146
98	WEWERS TREE SPADING	6/12/14	160				160	15	MO S/L	17	11
99	CLAY ROOM SHELVING	6/12/14	234				234	5	MO S/L	74	47
100	GRANT BARRETTE CO	6/12/14	2,000				2,000	15	MO S/L	211	133
101	RIVARD STONE	6/12/14	1,841				1,841	15	MO S/L	194	123
102	CLAY ROOM SHELF	6/27/14	42				42	5	MO S/L	13	8
103	FREIGHT FOR NEW FURNITURE	6/27/14	475				475	5	MO S/L	142	95
104	QUALITY CORPORATION	7/01/14	3,380				3,380	39	MO S/L	130	87
105	SCHREIER INTERIORS	7/01/14	454				454	39	MO S/L	17	12
106	KIRKLAND ELECTRIC	7/01/14	1,033				1,033	39	MO S/L	40	26
107	HUGO TREE CARE	7/01/14	1,178				1,178	15	MO S/L	118	78
108	LIBRARY BOOKS	7/01/14	365				365	5	MO S/L	110	73
109	RIVARD STONE	7/01/14	6,530				6,530	15	MO S/L	653	435
110	CLAY STUDIO FURNISHINGS	7/07/14	182				182	5	MO S/L	55	36
111	DISPLAY CASES	7/15/14	1,047				1,047	5	MO S/L	314	209
112	STAINED GLASS/FUSE GLASS EQUIPM	7/15/14	140				140	5	MO S/L	42	28
113	SHELVING FOR CLAY ROOM	7/15/14	1,992				1,992	5	MO S/L	598	398
114	LIGHTING	7/16/14	126				126	5	MO S/L	36	25
115	INSTALLATION OF EXTRUDER, SHEL	7/25/14	525				525	5	MO S/L	149	105
116	PATHS OF PEACE	7/25/14	5,000				5,000	15	MO S/L	472	334
117	SCHREIER INTERIORS	8/06/14	904				904	5	MO S/L	256	181
118	KIRTLAND INC	9/02/14	201				201	39	MO S/L	7	5
119	BILL WEIGEL SIGNS	9/15/14	2,857				2,857	39	MO S/L	98	73
120	TERRAPIN ENTERPRISE	9/17/14	7,743				7,743	15	MO S/L	645	516
121	TERRAPIN ENTERPRISE	10/22/14	8,038				8,038	15	MO S/L	625	536
122	GALLERY PEDESTALS	11/10/14	100				100	5	MO S/L	23	20
123	KIRTLAND INC	12/05/14	990				990	39	MO S/L	28	25
124	SOUND AND VIDEO SYSTEM	6/15/15	13,156				13,156	5	MO S/L	1,535	2,631
125	KILN	4/17/15	15,488				15,488	5	MO S/L	2,065	3,098
126	DONOR WALL	3/31/15	809				809	5	MO S/L	121	162
127	SHELVING	5/06/15	583				583	5	MO S/L	78	116
128	SHELVING	6/25/15	1,028				1,028	5	MO S/L	103	205
129	WINDOW BLINDS	6/30/15	1,065				1,065	5	MO S/L	106	213
130	SHADES	8/04/15	197				197	5	MO S/L	16	40
131	VIDEO PRJECTOR UPGRADE	10/08/15	580				580	5	MO S/L	29	116
132	SOUND SYSTEM	10/08/15	1,934				1,934	5	MO S/L	97	387
133	NEW COMPUTER	8/04/15	1,869				1,869	5	MO S/L	156	373
134	15 GAL & 16 GAL TRASH	9/08/15	651				651	5	MO S/L	43	131
135	Set of black shelves and rolling table	5/12/15	5,000				5,000	5	MO S/L	667	1,000

Federal Asset Report**Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Bus Sec % 179 Bonus</u>	<u>Basis for Depr</u>	<u>Per Conv Meth</u>	<u>Prior</u>	<u>Current</u>
	Total Other Depreciation		<u>2,439,294</u>		<u>2,439,294</u>		<u>169,753</u>	<u>73,942</u>
	Total ACRS and Other Depreciation		<u>2,439,294</u>		<u>2,439,294</u>		<u>169,753</u>	<u>73,942</u>
	Grand Totals		2,848,096		2,847,871		244,169	85,294
	Less: Dispositions and Transfers		0		0		0	0
	Less: Start-up/Org Expense		0		0		0	0
	Net Grand Totals		<u>2,848,096</u>		<u>2,847,871</u>		<u>244,169</u>	<u>85,294</u>

Form 990	Two Year Comparison Report	2015 & 2016
For calendar year 2016, or tax year beginning _____, ending _____		

Name

Taxpayer Identification Number

WHITE BEAR CENTER FOR THE ARTS

41-1290707

		2015	2016	Differences
R e v e n u e	1. Contributions, gifts, grants	1. 386,325	788,021	401,696
	2. Membership dues and assessments	2. 38,837	41,329	2,492
	3. Government contributions and grants	3. 51,560	80,889	29,329
	4. Program service revenue	4. 332,692	389,873	57,181
	5. Investment income	5. 926	1,041	115
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7. -10	-75	-65
	8. Net income or (loss) from fundraising events	8. -26,567	-30,442	-3,875
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10.		
	11. Other revenue	11.		
	12. Total revenue. Add lines 1 through 11	12. 783,763	1,270,636	486,873
E x p e n s e s	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15. 83,661	90,556	6,895
	16. Salaries, other compensation, and employee benefits	16. 266,513	321,154	54,641
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 150,529	176,935	26,406
	19. Occupancy, rent, utilities, and maintenance	19.		
	20. Depreciation and Depletion	20. 83,026	85,299	2,273
	21. Other expenses	21. 215,371	244,729	29,358
	22. Total expenses. Add lines 13 through 21	22. 799,100	918,673	119,573
	23. Excess or (Deficit). Subtract line 22 from line 12	23. -15,337	351,963	367,300
O t h e r I n f o r m a t i o n	24. Total exempt revenue	24. 783,763	1,270,636	486,873
	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. 307,041	360,397	53,356
	27. Total assets	27. 2,935,802	3,300,514	364,712
	28. Total liabilities	28. 74,095	82,811	8,716
	29. Retained earnings	29. 2,861,707	3,217,703	355,996
	30. Number of voting members of governing body	30. 15	15	
	31. Number of independent voting members of governing body	31. 15	15	
	32. Number of employees	32. 13	11	
33. Number of volunteers	33. 115	160		

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
BREMER	\$ <u>1,041</u>		25			
TOTAL	\$ <u><u>1,041</u></u>					

Federal Statements**Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

Description	Total Expenses	Program Service	Management & General	Fund Raising
INSTRUCTOR FEES	\$ 151,572	\$ 151,572	\$	\$
TOTAL	<u>\$ 151,572</u>	<u>\$ 151,572</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
CLAY	\$ 11,584	\$ 11,584	\$	\$
STUDIO EXPENSES	10,343	10,343	\$	\$
OTHER EXPENSES	10,244	6,739	\$	3,505
CREDIT CARD USAGE FEES	9,223	7,378	\$	1,845
STAFF/BOARD DEVELOPMENT	8,243	4,121	4,122	\$
INKIND DONATED SUPPLIES	7,930	6,930	\$	1,000
STRATEGIC PLANNING	3,594	3,594	\$	\$
COMMUNITY PROGRAMS	1,524	1,524	\$	\$
TOTAL	<u>\$ 62,685</u>	<u>\$ 52,213</u>	<u>\$ 4,122</u>	<u>\$ 6,350</u>

801728 White Bear Center for the Arts

41-1290707

Federal Statements

FYE: 12/31/2016

HEART 4 ART

Other Direct Fundraising or Gaming Expenses

<u>Description</u>	<u>Amount</u>
VIDEO	\$ 2,000
PROMO	8,803
MISC COSTS	750
SUPPLIES	63
REGISTERS & INSTALLATION	<u>1,543</u>
TOTAL	<u>\$ 13,159</u>

Prepaid Expenses

<u>Description</u>	<u>Amount</u>
PREPAID EXPENSES	\$
PREPAID INSURANCE	2,931
OTHER PREPAID EXPENSES	3,210
TOTAL	\$ <u>6,141</u>

PART IV-A&B-DONATED SERVICES

<u>Description</u>	<u>Amount</u>
IN-KIND SERVICES/RENTAL	\$ 8,000
TOTAL	\$ <u>8,000</u>

Expenses-donated services

<u>Description</u>	<u>Amount</u>
INKIND SERVICES/RENTAL	\$ 8,000
TOTAL	\$ <u>8,000</u>

Minnesota Attorney General's Office
Charities Division
Suite 1200, Bremer Tower
445 Minnesota Street
St. Paul, MN 55101-2130

STATE OF MINNESOTA
CHARITABLE ORGANIZATION
ANNUAL REPORT FORM

C2

(Pursuant to Minn. Stat. ch. 309)

Website Address

http://www.ag.state.mn.us/charities

SECTION A: Organization Information

Legal Name of Organization WHITE BEAR CENTER FOR THE ARTS

Federal EIN: 41-1290707

Fiscal Year-End: 12/31/2016

mm/dd/yyyy

Did the organization's fiscal year-end change? Yes No

Mailing Address:	Physical Address:
<u>SUSAN HUDSON</u> Contact Person	<u>SUSAN HUDSON</u> Contact Person
<u>4971 LONG AVENUE</u> Street Address	<u>4971 LONG AVENUE</u> Street Address
<u>WHITE BEAR LAKE MN 55110</u> City, State, and Zip Code	<u>WHITE BEAR LAKE MN 55110</u> City, State, and Zip Code
<u>651-407-0597</u> Phone Number	<u>651-407-0597</u> Phone Number
<u>WBCA@WHITEBEARARTS.ORG</u> Email Address	<u>WBCA@WHITEBEARARTS.ORG</u> Email Address

1. Organization's website: WWW.WHITEBEARARTS.ORG

2. List all of the organization's alternate and former names (attach list if more space is needed).

_____ Alternate Former
_____ Alternate Former

3. List all names under which the organization solicits contributions (attach list if more space is needed).

WHITE BEAR CENTER FOR THE ARTS

4. Is the organization incorporated pursuant to Minn. Stat. ch. 317A? Yes No

5. Total amount of contributions the organization received from Minnesota donors: \$ 897,383

6. Has the organization's tax-exempt status with the IRS changed?

Yes No If yes, attach explanation.

7. Has the organization significantly changed its purpose(s) or program(s)?

Yes No If yes, attach explanation.

**CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)**

8. Has the organization been denied the right to solicit contributions by any court or government agency?
 Yes No If yes, attach explanation.

9. Does the organization use the services of a professional fundraiser (outside solicitor or consultant) to solicit contributions in Minnesota? Yes No

If yes, provide the following information for each (attach list if more space is needed):

 Name of Professional Fundraiser

 Compensation

 Street Address

 City, State, and Zip Code

10. Is the organization a food shelf? Yes No

If yes, is the organization required to file an audit? Yes, audit attached No

Note: An organization that has total revenue of more than \$750,000 is required to file an audit prepared in accordance with generally accepted accounting principles by an independent CPA or LPA. The value of donated food to a nonprofit food shelf may be excluded from the total revenue if the food is donated for subsequent distribution at no charge and is not resold.

11. Do any directors, officers, or employees of the organization or its related organization(s) receive total compensation* of more than \$100,000? Yes No

If yes, provide the following information for the five highest paid individuals:

Name and title	Compensation*	Other compensation

*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. See Minn. Stat. § 309.53, subd. 3(i) and Minn. Stat. § 317A.011 for definitions.

**CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)**

SECTION B: Financial Information

This section must be completed by organizations that file an IRS Form 990-EZ, 990-PF, or 990-N. Organizations that file an IRS Form 990 may skip Section B and go directly to Section C.

INCOME

1. Contributions Received	\$ <u>829,350</u>	1
2. Government Grants	\$ <u>80,889</u>	2
3. Program Service Revenue	\$ <u>389,873</u>	3
4. Other Revenue	\$ <u>-29,476</u>	4
5. TOTAL INCOME	\$ <u>1,270,636</u>	5

EXPENSES

6. Program Expenses	\$ <u>705,915</u>	6
7. Management & General Expenses	\$ <u>133,437</u>	7
8. Fund-raising Expenses	\$ <u>79,321</u>	8
9. TOTAL EXPENSES	\$ <u>918,673</u>	9
10. EXCESS or DEFICIT	\$ <u>351,963</u>	10
(Line 5 minus Line 9)		

ASSETS

11. Cash	\$ <u>177,010</u>	11
12. Land, Buildings & Equipment	\$ <u>2,518,630</u>	12
13. Other Assets	\$ <u>604,874</u>	13
14. TOTAL ASSETS	\$ <u>3,300,514</u>	14

LIABILITIES

15. Accounts Payable	\$ <u>25,144</u>	15
16. Grants Payable	\$ _____	16
17. Other Liabilities	\$ <u>57,667</u>	17
18. TOTAL LIABILITIES	\$ <u>82,811</u>	18

FUND BALANCE/NET WORTH

(Line 14 minus Line 18)

\$ 3,217,703

**CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)**

Section B (continued): Statement of Functional Expenses

This expense statement must be prepared in accordance with generally accepted accounting principles. Each column must be completed, and Columns B, C, and D must equal Column A. The amount on Line 25, Column A must match Line 17 of IRS Form 990-EZ or Line 26 of IRS Form 990-PF.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1. Grants and other assistance to governments and organizations in the U.S.				
2. Grants and other assistance to individuals in the U.S.				
3. Grants and other assistance to governments, organizations, and individuals outside the U.S.				
4. Benefits paid to or for members				
5. Compensation of current officers, directors, trustees, and key employees				
6. Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)				
7. Other salaries and wages				
8. Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9. Other employee benefits				
10. Payroll taxes				
11. Fees for services (non-employees):				
a. Management				
b. Legal				
c. Accounting				
d. Lobbying				
e. Professional fundraising services				
f. Investment management fees				
g. Other				
12. Advertising and promotion				
13. Office expenses				
14. Information technology				
15. Royalties				
16. Occupancy				
17. Travel				
18. Payments of travel or entertainment expenses for any federal, state, or local public officials				
19. Conferences, conventions, and meetings				
20. Interest				
21. Payments to affiliates				
22. Depreciation, depletion, and amortization				
23. Insurance				
24. Other expenses. Itemize expenses not covered above. Expenses labeled miscellaneous may not exceed 5% of total expenses (Line 25).				
a.				
b.				
c.				
d.				
25. Total functional expenses. Add lines 1 through 24d.				
26. Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in Column B joint costs from a combined educational campaign and fundraising solicitation				

**CHARITABLE ORGANIZATION ANNUAL REPORT FORM
(Continued)**

Section C: Board of Directors Signatures and Acknowledgment

The form must be executed pursuant to a resolution of the board of directors, trustees, or managing group and must be signed by two officers of the organization. See Minn. Stat. § 309.52, subd. 3.

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the EXECUTIVE DIRECTOR (Title) and _____ (Title) respectively, and that we execute this document on behalf of the organization pursuant to the resolution of the _____ (Board of Directors, Trustees, or Managing Group) adopted on the _____ day of _____, 20____, approving the contents of the document, and do hereby certify that the _____ (Board of Directors, Trustees or Managing Group) has assumed, and will continue to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the operations and finances of the organization. We further state that the information supplied is true, correct and complete to the best of our knowledge.

SUSAN HUDSON
Name (Print)

Name (Print)

Signature

Signature

EXECUTIVE DIRECTOR
Title

Title

Date

Date