

Form **990**Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023
Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , and ending		D Employer identification number	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization		E Telephone number
	LINCOLN CITY CULTURAL CENTER		**-***1013
	Doing business as		
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite		
	PO BOX 752		541-994-9994
City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts 850,938	
LINCOLN CITY OR 97367			
F Name and address of principal officer		H(a) Is this a group return for subordinates? Yes ☐ No ☒	
NIKI PRICE		H(b) Are all subordinates included? Yes ☐ No ☐	
540 NE HWY 101		If "No," attach a list. See instructions	
LINCOLN CITY OR 97367			
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527			
J Website: LINCOLNCITY-CULTURALCENTER.ORG H(c) Group exemption number			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1996 M State of legal domicile:	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE LINCOLN CITY CULTURAL CENTER IS A POWERHOUSE OF ART AND LEARNING. WE FOSTER AND CULTIVATE MEANINGFUL CONNECTIONS, SUPPORT ARTISTS, AND BUILD COMMUNITY.			
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	7	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7	
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	12	
	6 Total number of volunteers (estimate if necessary)	6	0	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0		
Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		2,156,861	665,358
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		209,613	154,898
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		80,921	3,028
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		35,573	27,654
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		2,482,968	850,938
	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)			0
	16a Professional fundraising fees (Part IX, column (A), line 11e)		224,177	226,475
	16b Total fundraising expenses (Part IX, column (D), line 25)			0
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		955	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		389,052	297,692
	19 Revenue less expenses. Subtract line 18 from line 12		613,229	524,167
	20 Total assets (Part X, line 16)		1,869,739	326,771
	21 Total liabilities (Part X, line 26)		Beginning of Current Year	End of Year
22 Net assets or fund balances. Subtract line 21 from line 20		3,930,811	4,336,059	
		43,251	53,398	
		3,887,560	4,282,661	

Part II Signature Block

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

Sign Here	Signature of officer		Date	
	DORCAS HOLZAPFEL Type or print name and title		PRESIDENT	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	BRYAN P. FITZSIMMONS		<i>Bryan P. Fitzsimmons</i>	11/13/24
	Firm's name		Firm's EIN	
	BRYAN P. FITZSIMMONS, CPA			
Firm's address		Phone no.		
2015 NW 39TH STREET, SUITE 200		541-994-3333		
LINCOLN CITY, OR 97367				

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2023)

Form 990 (2023) **LINCOLN CITY CULTURAL CENTER******--***1013**Page **2****Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:**SEE SCHEDULE O****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 \$ **127,539** including grants of\$) (Revenue \$)
CULTURAL AND ART EVENTS PROGRAM: USES THE DELAKE SCHOOL BUILDING AS A CENTER FOR LEARNING, WITH GALLERY EXHIBITIONS, DANCE AND MUSICAL PERFORMANCES, POETRY READING, FILM FESTIVALS, CREATIVE CLASSES, ACTIVITIES, EXHIBITS AND OTHER FORMS OF FAMILY ENTERTAINMENT.

COPY

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

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

4d Other program services (Describe on Schedule O.)
 (Expenses \$ **78,302** including grants of\$) (Revenue \$)

4e Total program service expenses **205,841**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Yes No

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	12			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X	
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X	
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17				

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

NIKI PRICE
LINCOLN CITY

540 NE HWY 101

OR 97367

541-994-9994

Form 990 (2023) **LINCOLN CITY CULTURAL CENTER******--***1013**Page **7****Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DORCAS HOLZAPFEL	0.00									
PRESIDENT	0.00	X						0	0	0
(2) ADRIENNE GREENE	0.00									
VICE PRESIDENT	0.00	X						0	0	0
(3) BINAYA DANGOL	0.00									
SECRETARY	0.00	X						0	0	0
(4) DENNIS CIVIELLO	0.00									
TREASURER	0.00	X						0	0	0
(5) CHRISTI CLARK	0.00									
MEMBER	0.00	X						0	0	0
(6) LAURY GIRT	0.00									
MEMBER	0.00	X						0	0	0
(7) GEORGIA SMITH	0.00									
MEMBER	0.00	X						0	0	0
(8)										
(9)										
(10)										
(11)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
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 **0**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		0

Form 990 (2023) **LINCOLN CITY CULTURAL CENTER******--***1013**Page **9****Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	399,891			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	265,467			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		665,358			
	Program Service Revenue	2a PROGRAM SERVICE REVENUE			Business Code	114,709	114,709
b		BUILDING		40,189	40,189		
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		154,898			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)				3,028	3,028
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental inc. or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	7a				
	b	Less: cost or other basis and sales exps	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a	27,654				
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory		27,654	27,654			
Miscellaneous Revenue	11a			Business Code			
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
12 Total revenue. See instructions				850,938	185,580	0	0

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	209,044	42,724	166,320	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	17,431	3,592	13,839	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	13,243		13,243	
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.)	26,244	960	25,284	
12 Advertising and promotion	11,049		11,049	
13 Office expenses	10,186	145	9,813	228
14 Information technology	1,220	336	884	
15 Royalties				
16 Occupancy	54,249	7,563	46,686	
17 Travel	189	18	171	
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	34,734	34,734		
23 Insurance	12,615		12,615	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM	101,256	101,203	53	
b FURNITURE	9,566	2,532	7,034	
c FOOD SERVICE	9,253	9,253		
d BANK FEES	7,501	1,370	6,131	
e All other expenses	6,387	1,411	4,249	727
25 Total functional expenses. Add lines 1 through 24e	524,167	205,841	317,371	955
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	535,286	1	266,214
	2 Savings and temporary cash investments	52,919	2	17,890
	3 Pledges and grants receivable, net	4,888	3	97,276
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	6,333	8	8,558
	9 Prepaid expenses and deferred charges	21,993	9	1,090
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,174,055		
	b Less: accumulated depreciation	10b 504,152	991,996	10c 3,669,903
	11 Investments—publicly traded securities	2,317,396	11	275,128
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	3,930,811	16	4,336,059	
Liabilities	17 Accounts payable and accrued expenses	30,222	17	35,295
	18 Grants payable		18	
	19 Deferred revenue	13,029	19	18,103
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	43,251	26	53,398
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,261,359	27	3,656,460
	28 Net assets with donor restrictions	626,201	28	626,201
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,887,560	32	4,282,661
33 Total liabilities and net assets/fund balances	3,930,811	33	4,336,059	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	850,938
2	Total expenses (must equal Part IX, column (A), line 25)	2	524,167
3	Revenue less expenses. Subtract line 2 from line 1	3	326,771
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,887,560
5	Net unrealized gains (losses) on investments	5	68,330
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,282,661

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

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

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

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023**Open to Public
Inspection**

Name of the organization

LINCOLN CITY CULTURAL CENTER

Employer identification number

****-***1013****Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

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

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

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

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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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test — 2023. 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 — 2022. 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 — 2023. 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 — 2022. 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 ☐		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")				2,156,861	665,358	2,822,219
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose				326,107	185,580	511,687
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5				2,482,968	850,938	3,333,906
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						3,333,906

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6				2,482,968	850,938	3,333,906
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)				2,482,968	850,938	3,333,906

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests — 2023. 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 — 2022. 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 ☐

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

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Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	☐	The organization satisfied the Activities Test. Complete line 2 below.
b	☐	The organization is the parent of each of its supported organizations. Complete line 3 below.
c	☐	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).
2 Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	
2a	Yes	No
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	
2b	Yes	No
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .	
3a	Yes	No
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	
3b	Yes	No

Schedule A (Form 990) 2023

LINCOLN CITY CULTURAL CENTER

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990) 2023

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

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.)

COPY

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

OMB No. 1545-0047

2023

Name of the organization

Employer identification number

LINCOLN CITY CULTURAL CENTER****-***1013**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

Form 990-PF

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

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

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

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

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Page 2

Name of organization

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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CITY OF LINCOLN CITY PO BOX 50 LINCOLN CITY OR 97367	\$ 119,313	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	CONFEDERATED TRIBES OF SILETZ INDIAN PO BOX 549 SILETZ OR 97380	\$ 13,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	BRAEMER TRUST PO BOX 25442 PORTLAND OR 97298	\$ 10,125	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	FORD FAMILY FOUNDATION 1600 NW STEWART PARKWAY ROSEBURG OR 97471	\$ 50,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	JAMES & MARION MILLER FOUNDATION 1905 SE 10TH AVE PORTLAND OR 97214	\$ 20,700	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	LINCOLN CITY COMMUNITY PARTNERSHIP PO BOX 50 LINCOLN CITY OR 97367	\$ 7,250	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

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Page 2

Name of organization

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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	OREGON ARTS COMMISSION 775 SUMMER ST NE SUITE 200 SALEM OR 97301	\$ 5,066	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8	ROUNDHOUSE FOUNDATION PO BOX 2078 SISTERS OR 97759	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9	SWIGERT FOUNDATION 900 SW 5TH AVE STE 2550 PORTLAND OR 97204	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10	MARIE LAMFROM FOUNDATION 29100 SW TOWN CENTER LOOP SUITE 290 WILSONVILLE OR 97070	\$ 90,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
11	EDWARD JONES INVESTMENT 2015 NW 39TH ST LINCOLN CITY OR 97367	\$ 6,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
12	PACIFICORP 825 NE MULTNOMAH ST SUITE 1700 PORTLAND OR 97232	\$ 94,900	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

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Page 2

Name of organization

LINCOLN CITY CULTURAL CENTER

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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	PEGGY GAEBE PO BOX 35 LINCOLN CITY OR 97367	\$ 20,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
14	OREGON COMMUNITY FOUNDATION 1221 SW YAMHILL ST SUITE 100 PORTLAND OR 97205	\$ 25,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
15	STATE OF OREGON VENUE 775 SUMMER ST NE SALEM OR 97301	\$ 17,089	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
16		\$ 23,750	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
17	LINCOLN CITY ROTARY CLUB PO BOX 522 LINCOLN CITY OR 97367	\$ 17,477	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023Open to Public
Inspection

Name of the organization

Employer identification number

LINCOLN CITY CULTURAL CENTER****-***1013****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements

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

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

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

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

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

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds

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

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

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

- a Board designated or quasi-endowment %
 b Permanent endowment %
 c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

- (i) Unrelated organizations?
 (ii) Related organizations?

	Yes	No
3a(i)		
3a(ii)		
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				
b Buildings		1,087,927	453,474	634,453
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				634,453

Schedule D (Form 990) 2023 **LINCOLN CITY CULTURAL CENTER**

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Page **3****Part VII Investments – Other Securities**

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

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

Part VIII Investments – Program Related

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

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

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

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
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
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

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
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
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

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.

**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service

Name of the organization

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023**Open to Public
Inspection**

Employer identification number

LINCOLN CITY CULTURAL CENTER****-***1013****FORM 990 - ORGANIZATION'S MISSION**

LCCC'S MISSION IS TO ENRICH IT'S COMMUNITY THROUGH ART AND CULTURAL EVENTS
IN THE HISTORIC DELAKE SCHOOL BUILDING AND TO SUPPORT COMMUNITY ECONOMIC
DEVELOPMENT BY PROMOTING A SUCCESSFUL CENTER FOR THE VISUAL AND
PERFORMING ARTS.

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

CULTURAL AND ART EVENTS PROGRAM: USES THE DELAKE SCHOOL BUILDING AS A CENTER
FOR LEARNING, WITH GALLERY EXHIBITIONS, DANCE AND MUSICAL PERFORMANCES,
POETRY READING, FILM FESTIVALS, CREATIVE CLASSES, ACTIVITIES, EXHIBITS AND
OTHER FORMS OF FAMILY ENTERTAINMENT.

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

LCCC OFFERS MEMBERSHIPS TO INDIVIDUALS. MEMBERSHIPS PROVIDE SUPPORT TO
LCCC AND RECEIVE DISCOUNTS FOR PERFORMANCES, CLASSES AND GIFT PURCHASES.
MEMBERS DO NOT HAVE MANAGEMENT DECISION MAKING
AUTHORITY.

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

FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM AND IS BASED ON DATA
COMPILED BY THE EXECUTIVE DIRECTOR AND ACCOUNTING STAFF. FORM 990 IN DRAFT
FORM IS PROVIDED TO MANAGEMENT FOR REVIEW. WHEN THE FORM 990 IS APPROVED BY
THE BOARD PRESIDENT IT IS FILED WITH THE IRS. A COPY OF THE FORM 990 IS
PROVIDED TO ALL BOARD MEMBERS AND POSTED ON THE LCCC WEBSITE.

Name of the organization

Employer identification number

LINCOLN CITY CULTURAL CENTER

-*1013

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

THE CONFLICT OF INTEREST POLICY REQUIRES AN ANNUAL CONFIRMATION OF FREEDOM FROM CONFLICTS FOR EACH BOARD MEMBER AND EXECUTIVE DIRECTOR. WITH ANY BOARD DECISION THAT MAY HAVE A POTENTIAL CONFLICT OF INTEREST, THE POTENTIAL IS DISCUSSED AND THE CONFLICTED INDIVIDUALS ABSTAIN FROM VOTING ON THE ISSUE.

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

THE EXECUTIVE DIRECTOR RECEIVES AN ANNUAL EVALUATION OF PERFORMANCE INCLUDING ACHIEVEMENT OF ESTABLISHED GOALS FOR THE YEAR IN AN EXECUTIVE (CLOSED) SESSION OF THE BOARD OF DIRECTORS. THE BOARD THEN DECIDES ON ANY PAY CHANGES OR BONUS BASED ON THE EVALUATION AND COMPARABLE WAGE DATA FROM OTHER AREA NONPROFIT ORGANIZATIONS OF SIMILAR SIZE AND MISSION.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

THE BOARD OF DIRECTORS SETS ANNUAL COMPENSATION FOR THE EXECUTIVE DIRECTOR AND THE EXECUTIVE DIRECTOR SETS PAY RATES FOR EMPLOYEES BASED ON COMPARABLE DATA FROM OTHER SIMILAR AREA NONPROFIT ORGANIZATIONS. THE BOARD OF DIRECTORS APPROVES THE ESTABLISHED PAY SCHEDULE. THE EXECUTIVE DIRECTOR IS THE KEY EMPLOYEE.

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

ANNUAL REPORTS, TAX RETURNS AND ANNUAL FINANCIAL REVIEW STATEMENTS ARE AVAILABLE ON THE LCCC WEBSITE. OTHER DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST. FORMS 990 ARE ALSO AVAILABLE AT GUIDESTAR.ORG

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2023Attachment
Sequence No **179**

Name(s) shown on return

LINCOLN CITY CULTURAL CENTER

Identifying number

**** - ***1013**

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	1,160,000
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	2,890,000
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 2022 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 2024. 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	

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 2023	17	34,734
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 ☐		

Section B—Assets Placed in Service During 2023 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	
				MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 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	34,734
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.

Form **4562** (2023)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

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Federal Asset Report

FYE: 12/31/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	COMPUTER EQUIPMENT	4/13/21	1,990		X	1,015	5 HY 200DB	975	406
2	PHONE SYSTEM INSTALL	10/13/21	5,197		X	3,007	5 HY 200DB	2,190	1,203
3	FURNITURE	12/31/10	2,964		X	0	7 HY 200DB	2,964	0
4	FURNITURE	6/30/14	733		X	366	7 HY 200DB	733	0
5	FURNITURE	12/31/14	3,152		X	1,576	7 HY 200DB	3,152	0
6	FURNITURE	6/30/15	3,307		X	1,654	7 HY 200DB	3,307	0
7	FURNITURE	12/31/15	3,265		X	1,633	7 HY 200DB	3,265	0
8	FURNITURE	6/30/16	5,440		X	2,720	7 HY 200DB	5,051	389
9	FURNITURE	12/31/16	4,568		X	2,284	7 HY 200DB	4,133	435
10	FURNITURE	4/28/17	6,350		X	3,175	7 HY 200DB	5,080	847
11	ELIZ ROOM 6 BENCHES	7/31/18	5,928		X	2,168	7 HY 200DB	3,760	867
12	HALLWAY SIGNS	1/31/19	450		X	228	7 HY 200DB	222	65
13	HALLWAY DISPLAY RACK	2/01/19	232		X	117	7 HY 200DB	115	33
14	ELIZABETHAN ROOM FURNITURE	2/28/19	1,155		X	591	7 HY 200DB	564	169
15	ELIZABETHAN ROOM TABLES	3/12/19	498		X	255	7 HY 200DB	243	73
16	WALL HEATER	5/16/19	110		X	38	7 HY 200DB	72	11
17	AUDITORIUM LIGHTING	9/13/19	3,804		X	2,083	7 HY 200DB	1,721	595
18	AUDITORIUM OTHER UPGRADES	9/13/19	1,264		X	692	7 HY 200DB	572	197
19	ROLLER SHADES	11/23/20	9,790		X	6,235	7 HY 200DB	3,555	1,781
20	LEASEHOLD IMPROVEMENT	12/31/06	2,305			2,305	39 MM S/L	1,212	59
21	LEASEHOLD	6/30/07	2,824			2,824	39 MM S/L	1,437	73
22	LEASEHOLD	12/31/07	59,586			59,586	39 MM S/L	29,334	1,528
23	LEASEHOLD	6/30/08	100,874			100,874	39 MM S/L	47,980	2,586
24	LEASEHOLD	12/31/08	207,202			207,202	39 MM S/L	95,100	5,313
25	LEASEHOLD	6/30/09	194,606			194,606	39 MM S/L	86,076	4,990
26	LEASEHOLD	12/31/09	46,025			46,025	39 MM S/L	19,590	1,180
27	LEASEHOLD	6/30/10	42,198			42,198	39 MM S/L	17,258	1,082
28	LEASEHOLD	12/31/10	107,866			107,866	39 MM S/L	42,317	2,765
29	LEASEHOLD	6/30/11	23,318			23,318	39 MM S/L	8,759	598
30	LEASEHOLD	12/31/11	7,216			7,216	39 MM S/L	2,591	185
31	LEASEHOLD	6/30/12	12,458			12,458	39 MM S/L	4,264	320
32	LEASEHOLD	12/31/12	29,434			29,434	39 MM S/L	9,585	754
33	LEASEHOLD	6/30/13	1,380			1,380	39 MM S/L	426	36
34	LEASEHOLD	12/31/13	84,860			84,860	39 MM S/L	24,805	2,176
35	LEASEHOLD	6/30/14	3,534			3,534	39 MM S/L	974	91
36	LEASEHOLD	12/31/14	13,584			13,584	39 MM S/L	3,518	348
37	LEASEHOLD	6/30/15	1,676			1,676	39 MM S/L	406	43
38	LEASEHOLD	12/31/15	4,991			4,991	39 MM S/L	1,126	128
39	LEASEHOLD	6/30/16	23,875			23,875	39 MM S/L	4,989	613
40	BOX OFFICE & MOSAIC	1/31/18	2,247			2,247	39 MM S/L	938	57
41	ELEVATOR	9/20/18	41,972			41,972	39 MM S/L	7,897	1,076
42	HALLWAY RENOVATION	12/31/18	9,541			9,541	39 MM S/L	3,107	245
43	ELIZABETHAN ROOM BUILDOUT	10/30/18	2,673			2,673	39 MM S/L	915	69
44	DOWNSTAIRS OFFICE & HALLWAY	2/20/19	3,010			3,010	39 MM S/L	930	77
45	HALLWAY TRACK LIGHTING	7/30/19	3,743			3,743	39 MM S/L	1,001	96
46	GATE FOR INFORMATION CENTER	8/29/19	834			834	39 MM S/L	216	21
47	ELIZABETHAN ROOM OUTLETS	7/30/19	500			500	39 MM S/L	134	12
48	AUDITORIUM UPGRADES OTHER	11/26/19	1,853			1,853	39 MM S/L	434	47
49	ELECTRICAL	8/09/21	4,206			4,206	39 MM S/L	283	108
50	ELECTRICAL A&E	8/31/21	4,114			4,114	39 MM S/L	243	105
51	ELECTRICAL 3 ROCKS	9/19/21	4,618			4,618	39 MM S/L	234	118
52	MARGARET MEETING ROOM RENOV	12/31/21	22,172			22,172	39 MM S/L	569	568
58	ELECTRICAL FOR KILN	10/10/22	4,130			4,130	39 MM S/L	22	106
59	LIGHTS FOR ART GALLERY	3/02/22	3,500			3,500	39 MM S/L	71	90
			1,139,122			1,108,762	460,415		34,734

57558 LINCOLN CITY CULTURAL CENTER

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Federal Asset Report

FYE: 12/31/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
	Total Other Depreciation		<u>3,025,930</u>			<u>3,025,930</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>3,025,930</u>			<u>3,025,930</u>		<u>0</u>	<u>0</u>
	Grand Totals		4,165,052			4,134,692		460,415	34,734
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>4,165,052</u>			<u>4,134,692</u>		<u>460,415</u>	<u>34,734</u>

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AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
1	COMPUTER EQUIPMENT	4/13/21	1,990		X	0	5 HY 200DB	1,990	0
2	PHONE SYSTEM INSTALL	10/13/21	5,197		X	0	5 HY 200DB	5,197	0
3	FURNITURE	12/31/10	2,964		X	0	7 HY 200DB	2,964	0
4	FURNITURE	6/30/14	733		X	366	7 HY 200DB	733	0
5	FURNITURE	12/31/14	3,152		X	1,576	7 HY 200DB	3,152	0
6	FURNITURE	6/30/15	3,307		X	1,654	7 HY 200DB	3,307	0
7	FURNITURE	12/31/15	3,265		X	1,633	7 HY 200DB	3,265	0
8	FURNITURE	6/30/16	5,440		X	2,720	7 HY 200DB	5,319	121
9	FURNITURE	12/31/16	4,568		X	2,284	7 HY 200DB	4,466	102
10	FURNITURE	4/28/17	6,350		X	3,175	7 HY 200DB	5,925	283
11	ELIZ ROOM 6 BENCHES	7/31/18	5,928		X	0	7 HY 200DB	5,928	0
12	HALLWAY SIGNS	1/31/19	450		X	0	7 HY 200DB	450	0
13	HALLWAY DISPLAY RACK	2/01/19	232		X	0	7 HY 200DB	232	0
14	ELIZABETHAN ROOM FURNITURE	2/28/19	1,155		X	0	7 HY 200DB	1,155	0
15	ELIZABETHAN ROOM TABLES	3/12/19	498		X	0	7 HY 200DB	498	0
16	WALL HEATER	5/16/19	110		X	0	7 HY 200DB	110	0
17	AUDITORIUM LIGHTING	9/13/19	3,804		X	0	7 HY 200DB	3,804	0
18	AUDITORIUM OTHER UPGRADES	9/13/19	1,264		X	0	7 HY 200DB	1,264	0
19	ROLLER SHADES	11/23/20	9,790		X	0	7 HY 200DB	9,790	0
20	LEASEHOLD IMPROVEMENT	12/31/06	2,305			2,305	39 MMS/L	948	59
21	LEASEHOLD	6/30/07	2,824			2,824	39 MMS/L	1,126	72
22	LEASEHOLD	12/31/07	59,586			59,586	39 MMS/L	22,981	1,528
23	LEASEHOLD	6/30/08	100,874			100,874	39 MMS/L	37,612	2,587
24	LEASEHOLD	12/31/08	207,202			207,202	39 MMS/L	74,602	5,313
25	LEASEHOLD	6/30/09	194,606			194,606	39 MMS/L	67,572	4,989
26	LEASEHOLD	12/31/09	46,025			46,025	39 MMS/L	15,391	1,180
27	LEASEHOLD	6/30/10	42,198			42,198	39 MMS/L	13,570	1,082
28	LEASEHOLD	12/31/10	107,866			107,866	39 MMS/L	33,305	2,766
29	LEASEHOLD	6/30/11	23,318			23,318	39 MMS/L	6,901	598
30	LEASEHOLD	12/31/11	7,216			7,216	39 MMS/L	2,043	185
31	LEASEHOLD	6/30/12	12,458			12,458	39 MMS/L	3,367	320
32	LEASEHOLD	12/31/12	29,434			29,434	39 MMS/L	7,579	754
33	LEASEHOLD	6/30/13	1,380			1,380	39 MMS/L	338	35
34	LEASEHOLD	12/31/13	84,860			84,860	39 MMS/L	19,674	2,176
35	LEASEHOLD	6/30/14	3,534			3,534	39 MMS/L	774	91
36	LEASEHOLD	12/31/14	13,584			13,584	39 MMS/L	2,801	348
37	LEASEHOLD	6/30/15	1,676		X	1,667	39 MMS/L	331	43
38	LEASEHOLD	12/31/15	4,991			4,991	39 MMS/L	901	128
39	LEASEHOLD	6/30/16	23,875			23,875	39 MMS/L	4,005	612
40	BOX OFFICE & MOSAIC	1/31/18	2,247			2,247	39 MMS/L	286	57
41	ELEVATOR	9/20/18	41,972			41,972	39 MMS/L	4,619	1,076
42	HALLWAY RENOVATION	12/31/18	9,541			9,541	39 MMS/L	989	244
43	ELIZABETHAN ROOM BUILDOUT	10/30/18	2,673			2,673	39 MMS/L	288	69
44	DOWNSTAIRS OFFICE & HALLWAY	2/20/19	3,010			3,010	39 MMS/L	299	77
45	HALLWAY TRACK LIGHTING	7/30/19	3,743			3,743	39 MMS/L	332	96
46	GATE FOR INFORMATION CENTER	8/29/19	834			834	39 MMS/L	72	21
47	ELIZABETHAN ROOM OUTLETS	7/30/19	500			500	39 MMS/L	44	13
48	AUDITORIUM UPGRADES OTHER	11/26/19	1,853			1,853	39 MMS/L	149	47
49	ELECTRICAL	8/09/21	4,206			4,206	39 MMS/L	148	108
50	ELECTRICAL A&E	8/31/21	4,114			4,114	39 MMS/L	145	106
51	ELECTRICAL 3 ROCKS	9/19/21	4,618			4,618	39 MMS/L	153	118
52	MARGARET MEETING ROOM RENOV	12/31/21	22,172			22,172	39 MMS/L	569	568
58	ELECTRICAL FOR KILN	10/10/22	4,130			4,130	39 MMS/L	22	106
59	LIGHTS FOR ART GALLERY	3/02/22	3,500			3,500	39 MMS/L	71	90
			<u>1,139,122</u>			<u>1,092,324</u>		<u>383,556</u>	<u>28,168</u>

Other Depreciation:

53	CULTURAL PLAZA CIP	12/31/18	0			0	0 HY	0	0
54	CULTURAL PLAZA CIP 2019	12/31/19	0			0	0 HY	0	0
55	CULTURAL PLAZA CIP 2020	12/31/20	0			0	0 HY	0	0
56	CULTURAL PLAZA CIP 2021	12/31/21	0			0	0 HY	0	0
57	CULTURAL PLAZA 2022	12/31/22	0			0	0 HY	0	0
60	CULTURAL PLAZA CIP	12/31/23	0			0	0 HY	0	0

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AMT Asset Report

FYE: 12/31/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
	Total Other Depreciation		0			0		0	0
	Total ACRS and Other Depreciation		0			0		0	0
	Grand Totals		1,139,122			1,092,324		383,556	28,168
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		1,139,122			1,092,324		383,556	28,168

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Bonus Depreciation Report

FYE: 12/31/2023

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
1	COMPUTER EQUIPMENT	4/13/21	1,990		0	0	975	1,015
2	PHONE SYSTEM INSTALL	10/13/21	5,197		0	0	2,190	3,007
3	FURNITURE	12/31/10	2,964		0	0	2,964	0
4	FURNITURE	6/30/14	733		0	0	367	366
5	FURNITURE	12/31/14	3,152		0	0	1,576	1,576
6	FURNITURE	6/30/15	3,307		0	0	1,653	1,654
7	FURNITURE	12/31/15	3,265		0	0	1,632	1,633
8	FURNITURE	6/30/16	5,440		0	0	2,720	2,720
9	FURNITURE	12/31/16	4,568		0	0	2,284	2,284
10	FURNITURE	4/28/17	6,350		0	0	3,175	3,175
11	ELIZ ROOM 6 BENCHES	7/31/18	5,928		0	0	3,760	2,168
12	HALLWAY SIGNS	1/31/19	450		0	0	222	228
13	HALLWAY DISPLAY RACK	2/01/19	232		0	0	115	117
14	ELIZABETHAN ROOM FURNITURE	2/28/19	1,155		0	0	564	591
15	ELIZABETHAN ROOM TABLES	3/12/19	498		0	0	243	255
16	WALL HEATER	5/16/19	110		0	0	72	38
17	AUDITORIUM LIGHTING	9/13/19	3,804		0	0	1,721	2,083
18	AUDITORIUM OTHER UPGRADES	9/13/19	1,264		0	0	572	692
19	ROLLER SHADES	11/23/20	9,790		0	0	3,555	6,235
Grand Total			<u>60,197</u>		<u>0</u>	<u>0</u>	<u>30,360</u>	<u>29,837</u>

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Depreciation Adjustment Report

FYE: 12/31/2023

All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
Page 1	1	1	COMPUTER EQUIPMENT	406	0	406
Page 1	1	2	PHONE SYSTEM INSTALL	1,203	0	1,203
Page 1	1	3	FURNITURE	0	0	0
Page 1	1	4	FURNITURE	0	0	0
Page 1	1	5	FURNITURE	0	0	0
Page 1	1	6	FURNITURE	0	0	0
Page 1	1	7	FURNITURE	0	0	0
Page 1	1	8	FURNITURE	389	121	268
Page 1	1	9	FURNITURE	435	102	333
Page 1	1	10	FURNITURE	847	283	564
Page 1	1	11	ELIZ ROOM 6 BENCHES	867	0	867
Page 1	1	12	HALLWAY SIGNS	65	0	65
Page 1	1	13	HALLWAY DISPLAY RACK	33	0	33
Page 1	1	14	ELIZABETHAN ROOM FURNITURE	169	0	169
Page 1	1	15	ELIZABETHAN ROOM TABLES	73	0	73
Page 1	1	16	WALL HEATER	11	0	11
Page 1	1	17	AUDITORIUM LIGHTING	595	0	595
Page 1	1	18	AUDITORIUM OTHER UPGRADES	197	0	197
Page 1	1	19	ROLLER SHADES	1,781	0	1,781
Page 1	1	20	LEASEHOLD IMPROVEMENT	59	59	0
Page 1	1	21	LEASEHOLD	73	72	1
Page 1	1	22	LEASEHOLD	1,528	1,528	0
Page 1	1	23	LEASEHOLD	2,586	2,587	-1
Page 1	1	24	LEASEHOLD	5,313	5,313	0
Page 1	1	25	LEASEHOLD	4,990	4,989	1
Page 1	1	26	LEASEHOLD	1,180	1,180	0
Page 1	1	27	LEASEHOLD	1,082	1,082	0
Page 1	1	28	LEASEHOLD	2,766	2,766	-1
Page 1	1	29	LEASEHOLD	598	598	0
Page 1	1	30	LEASEHOLD	185	185	0
Page 1	1	31	LEASEHOLD	320	320	0
Page 1	1	32	LEASEHOLD	754	754	0
Page 1	1	33	LEASEHOLD	36	35	1
Page 1	1	34	LEASEHOLD	2,176	2,176	0
Page 1	1	35	LEASEHOLD	91	91	0
Page 1	1	36	LEASEHOLD	348	348	0
Page 1	1	37	LEASEHOLD	43	43	0
Page 1	1	38	LEASEHOLD	128	128	0
Page 1	1	39	LEASEHOLD	613	612	1
Page 1	1	40	BOX OFFICE & MOSAIC	57	57	0
Page 1	1	41	ELEVATOR	1,076	1,076	0
Page 1	1	42	HALLWAY RENOVATION	245	244	1
Page 1	1	43	ELIZABETHAN ROOM BUILDOUT	69	69	0
Page 1	1	44	DOWNSTAIRS OFFICE & HALLWAY	77	77	0
Page 1	1	45	HALLWAY TRACK LIGHTING	96	96	0
Page 1	1	46	GATE FOR INFORMATION CENTER	21	21	0
Page 1	1	47	ELIZABETHAN ROOM OUTLETS	12	13	-1
Page 1	1	48	AUDITORIUM UPGRADES OTHER	47	47	0
Page 1	1	49	ELECTRICAL	108	108	0
Page 1	1	50	ELECTRICAL A&E	105	106	-1
Page 1	1	51	ELECTRICAL 3 ROCKS	118	118	0
Page 1	1	52	MARGARET MEETING ROOM RENOVATIO	568	568	0
Page 1	1	58	ELECTRICAL FOR KILN	106	106	0
Page 1	1	59	LIGHTS FOR ART GALLERY	90	90	0
				<u>34,734</u>	<u>28,168</u>	<u>6,566</u>

Future Depreciation Report**FYE: 12/31/24**

FYE: 12/31/2023

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
Prior MACRS:					
1	COMPUTER EQUIPMENT	4/13/21	1,990	244	0
2	PHONE SYSTEM INSTALL	10/13/21	5,197	722	0
3	FURNITURE	12/31/10	2,964	0	0
4	FURNITURE	6/30/14	733	0	0
5	FURNITURE	12/31/14	3,152	0	0
6	FURNITURE	6/30/15	3,307	0	0
7	FURNITURE	12/31/15	3,265	0	0
8	FURNITURE	6/30/16	5,440	0	0
9	FURNITURE	12/31/16	4,568	0	0
10	FURNITURE	4/28/17	6,350	423	142
11	ELIZ ROOM 6 BENCHES	7/31/18	5,928	867	0
12	HALLWAY SIGNS	1/31/19	450	65	0
13	HALLWAY DISPLAY RACK	2/01/19	232	34	0
14	ELIZABETHAN ROOM FURNITURE	2/28/19	1,155	169	0
15	ELIZABETHAN ROOM TABLES	3/12/19	498	73	0
16	WALL HEATER	5/16/19	110	11	0
17	AUDITORIUM LIGHTING	9/13/19	3,804	596	0
18	AUDITORIUM OTHER UPGRADES	9/13/19	1,264	198	0
19	ROLLER SHADES	11/23/20	9,790	1,273	0
20	LEASEHOLD IMPROVEMENT	12/31/06	2,305	59	59
21	LEASEHOLD	6/30/07	2,824	72	72
22	LEASEHOLD	12/31/07	59,586	1,528	1,528
23	LEASEHOLD	6/30/08	100,874	2,587	2,586
24	LEASEHOLD	12/31/08	207,202	5,313	5,312
25	LEASEHOLD	6/30/09	194,606	4,990	4,990
26	LEASEHOLD	12/31/09	46,025	1,181	1,180
27	LEASEHOLD	6/30/10	42,198	1,082	1,082
28	LEASEHOLD	12/31/10	107,866	2,766	2,766
29	LEASEHOLD	6/30/11	23,818	597	597
30	LEASEHOLD	12/31/11	7,216	185	185
31	LEASEHOLD	6/30/12	12,458	319	319
32	LEASEHOLD	12/31/12	29,434	755	755
33	LEASEHOLD	6/30/13	1,380	35	35
34	LEASEHOLD	12/31/13	84,860	2,176	2,175
35	LEASEHOLD	6/30/14	3,534	91	90
36	LEASEHOLD	12/31/14	13,584	349	349
37	LEASEHOLD	6/30/15	1,676	43	43
38	LEASEHOLD	12/31/15	4,991	128	128
39	LEASEHOLD	6/30/16	23,875	612	612
40	BOX OFFICE & MOSAIC	1/31/18	2,247	58	58
41	ELEVATOR	9/20/18	41,972	1,076	1,076
42	HALLWAY RENOVATION	12/31/18	9,541	244	245
43	ELIZABETHAN ROOM BUILDOUT	10/30/18	2,673	68	69
44	DOWNSTAIRS OFFICE & HALLWAY	2/20/19	3,010	78	77
45	HALLWAY TRACK LIGHTING	7/30/19	3,743	95	96
46	GATE FOR INFORMATION CENTER	8/29/19	834	22	22
47	ELIZABETHAN ROOM OUTLETS	7/30/19	500	13	13
48	AUDITORIUM UPGRADES OTHER	11/26/19	1,853	48	48
49	ELECTRICAL	8/09/21	4,206	108	108
50	ELECTRICAL A&E	8/31/21	4,114	106	105
51	ELECTRICAL 3 ROCKS	9/19/21	4,618	119	119
52	MARGARET MEETING ROOM RENOVATIO	12/31/21	22,172	569	569
58	ELECTRICAL FOR KILN	10/10/22	4,130	106	106
59	LIGHTS FOR ART GALLERY	3/02/22	3,500	90	90
			<u>1,139,122</u>	<u>32,343</u>	<u>27,806</u>

Other Depreciation:

53	CULTURAL PLAZA CIP	12/31/18	4,000	0	0
54	CULTURAL PLAZA CIP 2019	12/31/19	131,537	0	0
55	CULTURAL PLAZA CIP 2020	12/31/20	32,058	0	0
56	CULTURAL PLAZA CIP 2021	12/31/21	16,757	0	0
57	CULTURAL PLAZA 2022	12/31/22	128,933	0	0
60	CULTURAL PLAZA CIP	12/31/23	2,712,645	0	0

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Future Depreciation Report**FYE: 12/31/24**

FYE: 12/31/2023

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
	Total Other Depreciation		3,025,930	0	0
	Total ACRS and Other Depreciation		3,025,930	0	0
	Grand Totals		4,165,052	32,343	27,806

COPY

Form 990	Two Year Comparison Report	2022 & 2023
For calendar year 2023, or tax year beginning , ending		

Name

Taxpayer Identification Number

LINCOLN CITY CULTURAL CENTER****--***1013**

		2022	2023	Differences
Revenue	1. Contributions, gifts, grants	226,652	265,467	38,815
	2. Membership dues and assessments			
	3. Government contributions and grants	1,930,209	399,891	-1,530,318
	4. Program service revenue	209,613	154,898	-54,715
	5. Investment income	80,921	3,028	-77,893
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory	35,573	27,654	-7,919
	11. Other revenue			
	12. Total revenue. Add lines 1 through 11	2,482,968	850,938	-1,632,030
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.			
	16. Salaries, other compensation, and employee benefits	224,177	226,475	2,298
	17. Professional fundraising fees			
	18. Other professional fees	57,325	39,487	-17,838
	19. Occupancy, rent, utilities, and maintenance	33,348	54,249	20,901
	20. Depreciation and Depletion	38,404	34,734	-3,670
	21. Other expenses	859,975	169,222	-90,753
	22. Total expenses. Add lines 13 through 21	613,229	524,167	-89,062
	23. Excess or (Deficit). Subtract line 22 from line 12	1,869,739	326,771	-1,542,968
Other Information	24. Total exempt revenue	2,482,968	850,938	-1,632,030
	25. Total unrelated revenue			
	26. Total excludable revenue	326,107	185,580	-140,527
	27. Total assets	3,930,811	4,336,059	405,248
	28. Total liabilities	43,251	53,398	10,147
	29. Retained earnings	3,887,560	4,282,661	395,101
	30. Number of voting members of governing body	7	7	
	31. Number of independent voting members of governing body	7	7	
	32. Number of employees	12	12	
	33. Number of volunteers	91		

Form 990	Tax Return History	2023
Name LINCOLN CITY CULTURAL CENTER		Employer Identification Number **-***1013

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants				2,156,861	665,358	
Membership dues						
Program service revenue				209,613	154,898	
Capital gain or loss						
Investment income				80,921	3,028	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue				35,573	27,654	
Total revenue				2,482,968	850,938	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation				224,177	226,475	
Professional fees				57,325	39,487	
Occupancy costs				33,348	54,249	
Depreciation and depletion				38,404	34,734	
Other expenses				259,975	169,222	
Total expenses				613,229	524,167	
Excess or (Deficit)				1,869,739	326,771	
Total exempt revenue				2,482,968	850,938	
Total unrelated revenue						
Total excludable revenue				326,107	185,580	
Total Assets				3,930,811	4,336,059	
Total Liabilities				43,251	53,398	
Net Fund Balances				3,887,560	4,282,661	

Federal Statements

Form 990. Part IX. Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
	\$ 26,244	\$ 960	\$ 25,284	\$
TOTAL	\$ 26,244	\$ 960	\$ 25,284	\$ 0

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
DUES	\$ 3,409	\$	\$ 3,409	\$
LICENSE	1,801	1,197	604	727
EVENT	926	199		
DEVELOPMENT	243	7	236	
APPRECIATION	8	8		
TOTAL	\$ 6,387	\$ 1,411	\$ 4,249	\$ 727

Federal Statements

Schedule A. Part III. Line 1(e)

Description	Amount
OTHER	\$ 399,891
	265,467
TOTAL	\$ 665,358

Schedule A. Part III. Line 2(e)

Description	Amount
PROGRAM SERVICE REVENUE	\$ 114,709
TAXABLE INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	3,028
EDWARD JONES GAINS	
CULTURAL OF COURSE!	27,654
FOOD	40,189
BUILDING	
TOTAL	\$ 185,580