801728

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
2025
Open to Public Inspection

A For the 2025 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
WHITE BEAR CENTER FOR THE ARTS

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
4971 LONG AVENUE

City or town, state or province, country, and ZIP or foreign postal code
WHITE BEAR LAKE MN 55110

D Employer identification number
41-1290707

E Telephone number
651-407-0597

G Gross receipts $ 2,184,704

F Name and address of principal officer:
CHRIS SCHOLL
4971 LONG AVENUE
WHITE BEAR LAKE MN 55110

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

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

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

J Website: WWW.WHITEBEARARTS.ORG

H(c) Group exemption number

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

L Year of formation: 1968

M State of legal domicile: MN

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
TO ENRICH LIVES BY CELEBRATING ART, NOURISH IMAGINATION BY INSPIRING CREATIVITY, AND BUILD UNDERSTANDING BY CONNECTING PEOPLE.

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**	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	10
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	**5**	38
6	Total number of volunteers (estimate if necessary)	**6**	95
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0

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		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,034,227	1,227,010
9	Program service revenue (Part VIII, line 2g)	684,986	792,432
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	61,509	88,592
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-10,145	-17,180
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,770,577	2,090,854
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,177,481	1,112,295
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 118,968		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,179,221	1,085,896
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	2,356,702	2,198,191
19	Revenue less expenses. Subtract line 18 from line 12	-586,125	-107,337

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	11,908,708	11,893,894
21	Total liabilities (Part X, line 26)	224,235	190,293
22	Net assets or fund balances. Subtract line 21 from line 20	11,684,473	11,703,601

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

CHRIS SCHOLL EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ANNA LOVEGREN	ANNA LOVEGREN	09/15/26		P00643123

Firm's name: BOYUM & BARENSCHEER PLLP — Firm's EIN: 41-6192096
Firm's address: 3050 METRO DR STE 200 MINNEAPOLIS, MN 55425-1547 — Phone no. 952-854-4244

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

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:
TO ENRICH LIVES BY CELEBRATING ART, NOURISH IMAGINATION BY INSPIRING CREATIVITY, AND BUILD UNDERSTANDING BY CONNECTING PEOPLE.

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 $ 1,660,828 including grants of $) (Revenue $ 792,432)
WBCA OFFERS YEAR-ROUND ART CLASSES FOR CHILDREN, ADULTS AND FAMILIES, FOR BOTH BEGINNERS AND EXPERIENCED ARTISTS, IN A WIDE VARIETY OF ART MEDIUMS, AS WELL AS ART EXHIBITIONS, OUTREACH PROGRAMS AND OTHER ART EVENTS FOR OVER 20,000 VISITORS FROM THE EAST METRO AND BEYOND.

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

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

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

4e Total program service expenses 1,660,828

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*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	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*	3		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*	4		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*	5		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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		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*	9		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*	10	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*	11a	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*	11b		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*	11c		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*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		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*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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*	14b		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*	15		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*	16		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	17		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*	18	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*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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*	21		X

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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*	22		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*	23		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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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*	25a		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*	25b		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*	26		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*	27		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*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		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*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	32		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*	33		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*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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*	35b		
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*	36		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*	37		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.	38	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	107		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		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	38		
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	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the 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, or 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		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	10		
	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.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	10		
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		

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Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed MN

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.

X 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.

JUDY HENSLEY 4971 LONG AVENUE

WHITE BEAR LAKE MN 55110 651-407-0597

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the 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) CHRIS SCHOLL	40.00									
EXECUTIVE DIRECTOR	0.00			X				133,846	0	4,016
(2) CATHY WEYERHAEUSER	5.00									
CHAIR	0.00	X		X				0	0	0
(3) LAURIE RYAN	2.00									
VICE CHAIR	0.00	X		X				0	0	0
(4) HEIDI BROPHY	5.00									
TREASURER	0.00	X		X				0	0	0
(5) JACK MADILL	2.00									
SECRETARY	0.00	X		X				0	0	0
(6) JESSI AAKRE	1.00									
DIRECTOR	0.00	X						0	0	0
(7) NELLY CHICK	1.00									
DIRECTOR	0.00	X						0	0	0
(8) GUILLERMO CUELLAR	1.00									
DIRECTOR	0.00	X						0	0	0
(9) ELLEN DONALDSON	1.00									
DIRECTOR	0.00	X						0	0	0
(10) TONI OJOYEYI	1.00									
DIRECTOR	0.00	X						0	0	0
(11) MARY GOVE	2.00									
IMMEDIATE PAST CHAIR	0.00	X		X				0	0	0

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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**								133,846		4,016
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								133,846		4,016

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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 1

		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*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

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

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

Part VIII Statement of 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	92,199				
	c Fundraising events	1c	72,558				
	d Related organizations	1d					
	e Government grants (contributions)	1e	316,742				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	745,511				
	g Noncash contributions included in lines 1a-1f	1g	$ 1,380				
	h **Total.** Add lines 1a–1f			1,227,010			
Program Service Revenue		Business Code					
	2a ART EDUCATION	611600		743,154	743,154		
	b COMMUNITY PROGRAMS/ART SALES	611710		49,278	49,278		
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f			792,432			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			88,533			88,533
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental inc. or (loss) 6c						
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a	70,029					
	b Less: cost or other basis and sales exps. 7b	69,970					
	c Gain or (loss) 7c	59					
	d Net gain or (loss)			59			59
	8a Gross income from fundraising events (not including $ 72,558 of contributions reported on line 1c). See Part IV, line 18	8a	6,700				
	b Less: direct expenses	8b	23,880				
	c Net income or (loss) from fundraising events			-17,180			-17,180
	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					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			2,090,854	792,432	0	71,412

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	137,862	75,824	34,466	27,572
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	856,004	521,985	265,748	68,271
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	23,079	14,094	7,186	1,799
9 Other employee benefits	2,835	1,706	857	272
10 Payroll taxes	92,515	55,667	27,965	8,883
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	36,516	18,258	18,258	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	10,557		10,557	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	201,427	194,036	7,391	
12 Advertising and promotion	18,016	18,016		
13 Office expenses	44,565	26,737	13,371	4,457
14 Information technology				
15 Royalties				
16 Occupancy	49,065	45,140	3,925	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	248,603	228,715	19,888	
23 Insurance	48,958	48,958		
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 CLAY INSTRUCTORS/SUPPLIES	128,641	128,641		
b COMMUNITY PROGRAMS OTHER	120,268	120,268		
c OTHER BUILDING DEVELOPMEN	90,577	83,331	7,246	
d CREDIT CARD USAGE FEES	38,568	30,854		7,714
e All other expenses	50,135	48,598	1,537	
25 Total functional expenses. Add lines 1 through 24e	2,198,191	1,660,828	418,395	118,968
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		315,008	1	191,717
	2	Savings and temporary cash investments		1,483,275	2	1,656,298
	3	Pledges and grants receivable, net		40,109	3	77,075
	4	Accounts receivable, net		14,845	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			8	
	9	Prepaid expenses and deferred charges		3,303	9	1,557
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,996,609			
	b	Less: accumulated depreciation	10b 1,723,326	8,500,492	10c	8,273,283
	11	Investments—publicly traded securities		1,551,676	11	1,693,964
	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)		11,908,708	16	11,893,894
Liabilities	17	Accounts payable and accrued expenses		94,684	17	37,999
	18	Grants payable			18	
	19	Deferred revenue		129,551	19	152,294
	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		224,235	26	190,293
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		9,873,130	27	9,944,999
	28	Net assets with donor restrictions		1,811,343	28	1,758,602
		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		11,684,473	32	11,703,601
	33	Total liabilities and net assets/fund balances		11,908,708	33	11,893,894

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,090,854
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,198,191
3	Revenue less expenses. Subtract line 2 from line 1	3	-107,337
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,684,473
5	Net unrealized gains (losses) on investments	5	126,465
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	11,703,601

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ 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	2a		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	2b	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.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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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

2025

Open to Public Inspection

Name of the organization

WHITE BEAR CENTER FOR THE ARTS

Employer identification number

41-1290707

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

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.

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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 must generally 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,011,210	1,175,348	1,393,184	1,034,227	1,227,010	5,840,979
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	1,011,210	1,175,348	1,393,184	1,034,227	1,227,010	5,840,979
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,686,982
6 Public support. Subtract line 5 from line 4						4,153,997

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	1,011,210	1,175,348	1,393,184	1,034,227	1,227,010	5,840,979
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	36,823	25,288	68,749	61,176	88,533	280,569
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.)					6,700	6,700
11 **Total support.** Add lines 7 through 10						6,128,248
12 Gross receipts from related activities, etc. (see instructions)					**12**	2,857,614

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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 2025 (line 6, column (f), divided by line 11, column (f))	**14**	67.78 %
15	Public support percentage from 2024 Schedule A, Part II, line 14	**15**	66.91 %

16a **33 1/3% support test — 2025.** 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 — 2024.** 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 — 2025.** 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 — 2024.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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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 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2025** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2024** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2025.** 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 — 2024.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of 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.*	1		
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).*	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.*	3a		
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.*	3b		
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.*	3c		
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.*	4a		
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.*	4b		
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.*	4c		
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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.*	6		
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).*	7		
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).*	8		
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.*	9a		
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.*	9b		
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.*	9c		
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.*	10a		
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.)*	10b		

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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		

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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 supported organization. *Describe in Part VI how you supported a governmental supported organization (see instructions).*

			Yes	No
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 its supported organization(s)? 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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. *Answer lines 3a, 3b, and 3c below.*			
a	Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? *If "Yes," provide details in Part VI.*	3a		
b	Did the organization direct 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		
c	Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI .*	3c		

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**		

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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).

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	**Total annual distributions.** Add lines 1 through 5.	6	
7	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	7	
8	Distributable amount for 2025 from Section C, line 6	8	
9	Line 7 amount divided by line 8 amount	9	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1	Distributable amount for 2025 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2025 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2025			
a	From 2020			
b	From 2021			
c	From 2022			
d	From 2023			
e	From 2024			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2025 distributable amount			
i	Carryover from 2020 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2025 from Section D, line 6: $			
a	Applied to underdistributions of prior years			
b	Applied to 2025 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2025, 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 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI.* See instructions.			
7	**Excess distributions carryover to 2026.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2021			
b	Excess from 2022			
c	Excess from 2023			
d	Excess from 2024			
e	Excess from 2025			

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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, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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SCHEDULE D (Form 990)
(Rev. December 2024)
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

Open to Public Inspection

Name of the organization

WHITE BEAR CENTER FOR THE ARTS

Employer identification number

41-1290707

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

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

		(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	

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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 conversation 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.

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in 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	1,581,676	1,532,709	1,437,732	1,654,122	1,432,019
b Contributions	50,000		46,200	2,000	1,000
c Net investment earnings, gains and losses	154,526	138,589	114,903	-148,306	291,019
d Grants or scholarships	61,681	59,248	55,997	57,957	54,434
e Other expenditures for facilities and programs					
f Administrative expenses	10,579	10,374	10,129	12,127	15,482
g End of year balance	1,713,942	1,581,676	1,532,709	1,437,732	1,654,122

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

- **a** Board designated or quasi-endowment 2.91 %
- **b** Permanent endowment 78.76 %
- **c** Term endowment 18.33 %

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

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

		Yes	No
(i) Unrelated organizations?	**3a(i)**		X
(ii) Related organizations?	**3a(ii)**		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,117,455		2,117,455
b Buildings		6,992,560	1,155,981	5,836,579
c Leasehold improvements				
d Equipment		331,432	267,282	64,150
e Other		555,162	300,063	255,099
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				8,273,283

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))*		

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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 X

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	2,223,302
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	126,465		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	16,540		
e	Add lines 2a through 2d			2e	143,005
3	Subtract line 2e from line 1			3	2,080,297
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	10,557		
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	10,557
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	2,090,854

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	2,204,174
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	16,540		
e	Add lines 2a through 2d			2e	16,540
3	Subtract line 2e from line 1			3	2,187,634
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	10,557		
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	10,557
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	2,198,191

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Part XIII Supplemental Information

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

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS
ENDOWMENT EARNINGS TO BE USED FOR MISSION RELATED SERVICES AND GENERAL OPERATIONS.

PART X - LINE 2 - FIN 48 FOOTNOTE
THE ORGANIZATIONS FILINGS WITH THE INTERNAL REVENUE SERVICE ARE SUBJECT TO AUDIT. THE INFORMATION RETURNS FOR THE PAST THREE YEARS ARE OPEN TO EXAMINATION. MANAGEMENT HAS EVALUATED ITS TAX POSITIONS AND HAS CONCLUDED THAT THEY DO NOT RESULT IN ANYTHING THAT WOULD REQUIRE EITHER RECORDING OR DISCLOSURE IN THE FINANCIAL STATEMENTS BASED ON THE CRITERIA SET FORTH IN ACCOUNTING STANDARDS CODIFICATION (ASC) SECTION 740, INCOME TAXES.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER FUNDRAISER EXPENSES $ 16,540

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER FUNDRAISER EXPENSES $ 16,540

Part XIII Supplemental Information *(continued)*

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SCHEDULE G (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

WHITE BEAR CENTER FOR THE ARTS

Employer identification number

41-1290707

Part I Fundraising Activities.

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

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

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

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

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

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

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

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

		(a) Event #1 HEART 4 ART (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	79,258			79,258
	2 Less: Contributions	72,558			72,558
	3 Gross income (line 1 minus line 2)	6,700			6,700
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	6,840			6,840
	8 Entertainment	500			500
	9 Other direct expenses	16,540			16,540
	10 Direct expense summary. Add lines 4 through 9 in column (d)				23,880
	11 Net income summary. Subtract line 10 from line 3, column (d)				-17,180

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

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

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

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

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

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

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

Name

Address

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

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

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

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

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☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

Part IV Supplemental Information.

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

SCHEDULE O (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

WHITE BEAR CENTER FOR THE ARTS

Employer identification number

41-1290707

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
A DRAFT OF THE FORM 990 IS PROVIDED TO MANAGEMENT AND THE FINANCE COMMITTEE FOR INITIAL REVIEW. AFTER ANY EDITS, IT IS MADE AVAILABLE TO THE ENTIRE BOARD FOR REVIEW, BEFORE APPROVAL BY THE ENTIRE BOARD.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
MANAGEMENT AND THE GOVERNANCE COMMITTEE REVIEWS ANNUALLY. BOARD MEMBERS ARE REQUIRED TO DISCLOSE CONFLICTS ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
THE BOARD MEMBERS EVALUATE THE PERFORMANCE OF THE EXECUTIVE DIRECTOR ANNUALLY. THE CHAIR THEN CONDUCTS AN ANNUAL REVIEW WITH THE EXECUTIVE DIRECTOR AND MAKES A COMPENSATION RECOMMENDATION TO THE ENTIRE BOARD FOR APPROVAL AND IMPLEMENTATION. THE BOARD REVIEWS THE ANNUAL MINNESOTA NONPROFIT SALARY AND BENEFITS SURVEY FOR COMPARABILITY DATA.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
FINANCIAL STATEMENTS ARE MADE AVAILABLE ON WBCA WEBSITE; GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

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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

2025

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
WHITE BEAR CENTER FOR THE ARTS	INDIRECT DEPRECIATION	41-1290707

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	2,500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	4,000,000
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 2024 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 2026. 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	239,294

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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 2025	17	9,307
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 2025 Tax Year Using the General Depreciation System

	(a) Classification of property (see instructions)	(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	50-year property			50 yrs.	MM	S/L	
i	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
j	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C— Assets Placed in Service During 2025 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	
e	50-year			50 yrs.	MM	S/L	

THERE ARE NO AMOUNTS FOR PAGE 3

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	248,601
23a	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b	For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a	Do you have evidence to support the business/investment use claimed?	☐ Yes	☐ No
b	If "Yes," is the evidence written?	☐ Yes	☐ No
c	Do you own, lease, or charter an aircraft? Check all that apply. See instructions	☐ Own	☐ Lease ☐ Charter

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21						28		
29 Add amounts in column (i), line 26. Enter here and on line 7							29	

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Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

801728 White Bear Center for the Arts
41-1290707
FYE: 12/31/2025

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
1	FURN, MACH & EQUIPMENT	3/14/2004	6,839				6,839	5	HY	S/L	6,839	0
2	COMPUTER	3/01/2004	1,183				1,183	5	HY	S/L	1,183	0
3	SINKS	1/01/2005	800				800	5	HY	S/L	800	0
4	KILN	4/01/2005	2,011				2,011	7	HY	S/L	2,011	0
5	COMPUTER	3/16/2006	676				676	5	HY	S/L	676	0
6	PRINTER	3/23/2006	599				599	5	HY	S/L	599	0
7	VENT SYSTEM	11/03/2006	497				497	5	HY	S/L	497	0
8	WHEELS, TOOLS, CABINETS	5/07/2007	2,305				2,305	5	HY	S/L	2,305	0
9	OFFICE FURNITURE	8/28/2007	865				865	5	HY	S/L	865	0
10	PHONES & EQUIPMEN	9/11/2007	369				369	5	HY	S/L	369	0
11	FURNITURE	9/11/2007	245				245	5	HY	S/L	245	0
12	TABLES	12/28/2007	1,546				1,546	5	HY	S/L	1,546	0
13	QUICKBOOKS 2008	1/28/2008	450			X	225	5	HY	S/L	363	0
14	VIDEO EQUIPMENT	6/08/2010	3,999				3,999	5	HY	S/L	3,999	0
15	BUILDING - 4961 LONG AVE	6/30/2011	121,319				121,319	39	MM	S/L	41,071	3,033
17	BUILDING 4971 LONG AVE	6/30/2011	126,648				126,648	39	MM	S/L	42,876	3,166
19	IMPROVEMENTS - 2010	6/30/2011	15,114				15,114	39	MM	S/L	5,117	378
21	IMPROVEMENTS 1/1-6/30/11	7/01/2011	45,986				45,986	39	MM	S/L	15,473	1,149
22	AIR CONDITIONERS	7/06/2011	428				428	5	HY	S/L	428	0
23	IMPROVEMENTS 7/1-12/31/11	12/31/2011	18,764				18,764	39	MM	S/L	6,118	469
24	TABLES	9/29/2011	2,877				2,877	5	HY	S/L	2,877	0
25	GLASS	11/22/2011	225				225	5	HY	S/L	225	0
26	STACK FOLDING CHAIRS	7/06/2011	881				881	5	HY	S/L	881	0
27	TABLES	5/20/2011	2,511				2,511	5	HY	S/L	2,511	0
28	TABLES AND CHAIRS	11/04/2011	914				914	5	HY	S/L	914	0
29	PRINTER	5/25/2012	565				565	5	MQ	S/L	565	0
30	POTTERY WHEEL STOOL	8/13/2012	809				809	5	MQ	S/L	809	0
31	ARCHITECTURE	5/18/2012	24,372				24,372	39	MM	S/L	7,692	610
32	ENGINEERING	5/18/2012	18,042				18,042	39	MM	S/L	5,694	451
34	RING SAW	2/16/2012	328				328	5	MQ	S/L	328	0
35	PERMIT	1/13/2012	429				429	39	MM	S/L	136	11
36	ENGINEERING	9/18/2012	1,586				1,586	39	MM	S/L	487	40
40	COMPUTERS	11/30/2012	3,055				3,055	5	MQ	S/L	3,055	0
41	EQUIPMENT	12/17/2012	316				316	5	MQ	S/L	316	0
42	SECURITY SYSTEM	3/16/2012	350				350	5	MQ	S/L	350	0
43	BRICK OVEN	10/25/2012	908				908	5	MQ	S/L	908	0
			408,802				408,577				161,128	9,307
Other Depreciation:												
16	LAND - 4961 LONG AVE	12/15/2010	154,405				154,405	0	--	Land	0	0
18	LAND - 4971 LONG AVE	12/15/2010	310,069				310,069	0	--	Land	0	0
20	HOUSE DEMOLITION	3/18/2011	23,114				23,114	0	--	Land	0	0
33	GARAGE DEMO	8/30/2012	5,800				5,800	0	--	Land	0	0
37	TREE REMOVAL	9/30/2012	13,550				13,550	0	--	Land	0	0
38	SITE WORK	10/17/2012	46,824				46,824	15	MO	S/L	37,459	3,122
39	PARKING LOTS, SITE WORK	11/28/2012	90,578				90,578	15	MO	S/L	72,463	6,038
44	EQUIP/FURN	4/22/2013	1,707				1,707	5	MO	S/L	1,707	0
45	FURNITURE	6/29/2013	300				300	5	MO	S/L	300	0
46	TABLES	7/24/2013	2,844				2,844	5	MO	S/L	2,844	0
47	FLOOR SCRUBBER	8/05/2013	8,744				8,744	5	MO	S/L	8,744	0
48	LEDGER TABLE	8/22/2013	1,000				1,000	5	MO	S/L	1,000	0
49	EQUIP	9/26/2013	4,169				4,169	5	MO	S/L	4,169	0
50	CARTS	9/26/2013	1,157				1,157	5	MO	S/L	1,157	0
51	SHELVES - IKEA	10/08/2013	650				650	5	MO	S/L	650	0
52	STEP LADDER	10/08/2013	802				802	5	MO	S/L	802	0
53	CLAY EQUIPMENT	12/11/2013	220				220	5	MO	S/L	220	0
54	KILN SHELVES	10/11/2013	819				819	5	MO	S/L	819	0
55	BUILDING (Reiling) 1476890.06 +64547.9	5/01/2013	1,541,438				1,541,438	39	MO	S/L	461,114	39,524
56	LAND IMPROVEMENTS	10/31/2013	35,817				35,817	15	MO	S/L	26,664	2,387
57	LAND	10/31/2013	68,983				68,983	0	--	Land	0	0
58	INSTALL OF ART	12/31/2013	450				450	5	MO	S/L	450	0
59	WEDGING TABLE	12/31/2013	392				392	5	MO	S/L	392	0
60	LAND IMPROVEMENTS	12/31/2013	4,607				4,607	15	MO	S/L	3,379	307
61	Abbott Paint	1/09/2014	131				131	15	MO	S/L	96	9
62	Erickson plumbing	1/10/2014	540				540	15	MO	S/L	396	36
63	WEDGE TABLE	1/24/2014	147				147	5	MO	S/L	147	0
64	PUG MILL CART	1/27/2014	527				527	5	MO	S/L	527	0

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801728 White Bear Center for the Arts
41-1290707
FYE: 12/31/2025

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
65	RUG FLOOR MAT	1/31/2014	32				32	5	MO	S/L	32	0
66	STUDIO SETUP	1/31/2014	336				336	5	MO	S/L	336	0
67	ART SUPPLIES	1/31/2014	983				983	5	MO	S/L	983	0
68	CLASSROOM EQUIPMENT - JEWELRY	2/03/2014	161				161	5	MO	S/L	161	0
69	CLAY TOOLS	2/03/2014	117				117	5	MO	S/L	117	0
70	PUG MILL	2/12/2014	4,600				4,600	5	MO	S/L	4,600	0
71	BUILDING SUPPLIES	2/12/2014	25				25	5	MO	S/L	25	0
72	OFFICE EQUIP, CARTS, BULLETIN BO	2/19/2014	2,095				2,095	5	MO	S/L	2,095	0
73	BUILDING SUPPLIES	2/19/2014	23				23	5	MO	S/L	23	0
74	CLAY STUDIO SETUP	2/19/2014	792				792	5	MO	S/L	792	0
75	CLAY TOOLS	2/19/2014	145				145	5	MO	S/L	145	0
76	CONTAINERS FOR CLAY	3/11/2014	51				51	5	MO	S/L	51	0
77	CLAY STUDIO - EXTRUDER	3/11/2014	985				985	5	MO	S/L	985	0
78	CLAY STUDIO - CART & EQUIPMENT	3/24/2014	298				298	5	MO	S/L	298	0
79	CLAY STUDIO - NEW TOOLS	3/24/2014	314				314	5	MO	S/L	314	0
80	CLAY STUDIO - EXTRUDER	3/24/2014	569				569	5	MO	S/L	569	0
81	FILE CABINET, SHELVING, CART	4/04/2014	843				843	5	MO	S/L	843	0
82	CLAY - ROOM IMPROVEMENTS, FURI	4/04/2014	692				692	5	MO	S/L	692	0
83	CLAY STUDIO TOOLS	4/11/2014	86				86	5	MO	S/L	86	0
84	CLAY ROOM	4/18/2014	91				91	5	MO	S/L	91	0
85	LIGHTS	4/18/2014	1,054				1,054	5	MO	S/L	1,054	0
86	REPAIR ON PEDESTAL	4/19/2014	73				73	5	MO	S/L	73	0
87	CLAY ROOM	4/27/2014	454				454	5	MO	S/L	454	0
88	LADDER	4/27/2014	85				85	5	MO	S/L	85	0
89	PIANO	4/08/2014	200				200	5	MO	S/L	200	0
90	MONITOR	5/01/2014	80				80	5	MO	S/L	80	0
91	RECEPTION DESK/FURNITURE	5/19/2014	8,330				8,330	5	MO	S/L	8,330	0
92	SHADES	5/19/2014	3,477				3,477	5	MO	S/L	3,477	0
93	LIGHTING	5/20/2014	273				273	5	MO	S/L	273	0
94	TRACK LIGHTING	5/20/2014	1,139				1,139	39	MO	S/L	309	29
95	DOOR SIGNAGE	6/06/2014	480				480	39	MO	S/L	130	12
96	NEW COMPUTER & SETUP	6/11/2014	730				730	5	MO	S/L	730	0
97	WEWERS TREE SPADING	6/12/2014	160				160	15	MO	S/L	113	11
98	CLAY ROOM SHELVING	6/12/2014	234				234	5	MO	S/L	234	0
99	GRANT BARRETTE CO	6/12/2014	2,000				2,000	15	MO	S/L	1,411	133
100	RIVARD STONE	6/12/2014	1,841				1,841	15	MO	S/L	1,299	123
101	CLAY ROOM SHELF	6/27/2014	42				42	5	MO	S/L	42	0
102	FREIGHT FOR NEW FURNITURE	6/27/2014	475				475	5	MO	S/L	475	0
103	QUALITY CORPORATION	7/01/2014	3,380				3,380	39	MO	S/L	910	87
104	SCHREIER INTERIORS	7/01/2014	454				454	39	MO	S/L	122	12
105	KIRKLAND ELECTRIC	7/01/2014	1,033				1,033	39	MO	S/L	278	27
106	HUGO TREE CARE	7/01/2014	1,178				1,178	15	MO	S/L	825	78
107	LIBRARY BOOKS	7/01/2014	365				365	5	MO	S/L	365	0
108	RIVARD STONE	7/01/2014	6,530				6,530	15	MO	S/L	4,571	435
109	CLAY STUDIO FURNISHINGS	7/07/2014	182				182	5	MO	S/L	182	0
110	DISPLAY CASES	7/15/2014	1,047				1,047	5	MO	S/L	1,047	0
111	STAINED GLASS/FUSE GLASS EQUIPM	7/15/2014	140				140	5	MO	S/L	140	0
112	SHELVING FOR CLAY ROOM	7/15/2014	1,992				1,992	5	MO	S/L	1,992	0
113	LIGHTING	7/16/2014	126				126	5	MO	S/L	126	0
114	INSTALLATION OF EXTRUDER, SHEL	7/25/2014	525				525	5	MO	S/L	525	0
115	PATHS OF PEACE	7/25/2014	5,000				5,000	15	MO	S/L	3,472	334
116	SCHREIER INTERIORS	8/06/2014	904				904	5	MO	S/L	904	0
117	KIRTLAND INC	9/02/2014	201				201	39	MO	S/L	53	5
118	BILL WEIGEL SIGNS	9/15/2014	2,857				2,857	39	MO	S/L	757	73
119	TERRAPIN ENTERPRISE	9/17/2014	7,743				7,743	15	MO	S/L	5,291	516
120	TERRAPIN ENTERPRISE	10/22/2014	8,038				8,038	15	MO	S/L	5,448	535
121	GALLERY PEDESTALS	11/10/2014	100				100	5	MO	S/L	100	0
122	KIRTLAND INC	12/05/2014	990				990	39	MO	S/L	256	25
123	SOUND AND VIDEO SYSTEM	6/15/2015	13,156				13,156	5	MO	S/L	13,156	0
124	KILN	4/17/2015	15,488				15,488	5	MO	S/L	15,488	0
125	DONOR WALL	3/31/2015	809				809	5	MO	S/L	809	0
126	SHELVING	5/06/2015	583				583	5	MO	S/L	583	0
127	SHELVING	6/25/2015	1,028				1,028	5	MO	S/L	1,028	0
128	WINDOW BLINDS	6/30/2015	1,065				1,065	5	MO	S/L	1,065	0
129	SHADES	8/04/2015	197				197	5	MO	S/L	197	0
130	VIDEO PRJECTOR UPGRADE	10/08/2015	580				580	5	MO	S/L	580	0
131	SOUND SYSTEM	10/08/2015	1,934				1,934	5	MO	S/L	1,934	0
132	NEW COMPUTER	8/04/2015	1,869				1,869	5	MO	S/L	1,869	0
133	15 GAL & 16 GAL TRASH	9/08/2015	651				651	5	MO	S/L	651	0
134	Set of black shelves and rolling table	5/12/2015	5,000				5,000	5	MO	S/L	5,000	0
135	Kiln	1/09/2018	9,756				9,756	5	MO	S/L	9,756	0

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801728 White Bear Center for the Arts
41-1290707
FYE: 12/31/2025

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
136	LABYRINTH REPAIR	7/26/2018	6,453				6,453	15	MO	S/L	2,761	430
137	Kiln Install	3/30/2018	556				556	5	MO	S/L	556	0
138	DEED FOR NEW LAND	6/14/2018	1,882				1,882	0	--	Land	0	0
139	LAND PURCHASE	6/14/2018	530,705				530,705	0	--	Land	0	0
140	CLOSING COMMISSION	7/02/2018	15,750				15,750	0	--	Land	0	0
141	DEAD TREE REMOVAL-CLEARING FO	9/25/2018	7,925				7,925	15	MO	S/L	3,302	528
142	LAND IMPROVEMENT	10/18/2018	18,001				18,001	15	MO	S/L	7,400	1,201
143	LAND IMPROVEMENT	11/09/2018	8,250				8,250	15	MO	S/L	3,392	550
144	LAND IMPROVEMENT	11/15/2018	13,500				13,500	15	MO	S/L	5,550	900
145	TREE REMOVAL	12/05/2018	3,300				3,300	15	MO	S/L	1,338	220
146	TREE REMOVAL	12/20/2018	9,000				9,000	15	MO	S/L	3,600	600
147	TREE PRESERVATION	12/20/2018	9,195				9,195	15	MO	S/L	3,678	613
148	FOUNDATION REMOVAL	12/20/2018	4,500				4,500	15	MO	S/L	1,800	300
149	Enviromental Study- Land	7/08/2019	2,200				2,200	0	--	Land	0	0
150	Land Improvement	12/31/2018	8,515				8,515	15	MO	S/L	3,406	568
151	Land Improvements	12/31/2018	11,000				11,000	15	MO	S/L	4,400	733
152	Construction Docs & Permits	6/20/2019	850				850	15	MO	S/L	312	56
153	Land Clearing	6/20/2019	5,000				5,000	15	MO	S/L	1,833	334
154	Parking Lot Expansion	7/08/2019	850				850	15	MO	S/L	312	56
155	Soil Borings(New Paking lot)	7/08/2019	3,125				3,125	15	MO	S/L	1,146	208
156	Land-4970 Division Avenue	10/15/2019	257,016				257,016	0	--	Land	0	0
157	Demolition-4970 Division Ave	10/04/2019	6,875				6,875	0	--	Land	0	0
158	Deed and Recording Fees- 4970 Divisiona	10/15/2019	935				935	0	--	Land	0	0
159	Abestos Abatement-4970 Division Ave	10/29/2019	5,800				5,800	0	--	Land	0	0
160	Commission-4970 Division Ave	10/29/2019	7,800				7,800	0	--	Land	0	0
161	Construction docs & Permitting-4970 Ave	10/09/2019	850				850	0	--	Land	0	0
162	Boundary/topo survery for 4970	8/14/2019	2,000				2,000	0	--	Land	0	0
163	Land: 4952 Division Ave	11/21/2019	289,848				289,848	0	--	Land	0	0
164	Divison 4970: East Fence Removal	11/01/2019	5,938				5,938	15	MO	S/L	2,045	396
165	Emergency Contarctors: 4970 Escrow	11/01/2019	1,840				1,840	0	--	Land	0	0
166	Emergency Contractors: Jersey barries & D	11/01/2019	9,800				9,800	15	MO	S/L	3,376	653
167	Recording fee 4952 Division	12/10/2019	1,083				1,083	0	--	Land	0	0
168	Sales commission 4952 Division	12/10/2019	8,700				8,700	0	--	Land	0	0
169	Phase I Environmental Site Assessment	12/10/2019	1,800				1,800	15	MO	S/L	610	120
170	Erosion control for 4952	12/20/2019	1,200				1,200	15	MO	S/L	400	80
171	Jersey Barrier fencing phase 1 for 4970	12/20/2019	4,650				4,650	15	MO	S/L	1,550	310
172	Construction entrance and change order fro	12/20/2019	5,938				5,938	15	MO	S/L	1,979	396
173	Demolition 4970	12/10/2019	5,893				5,893	15	MO	S/L	1,997	393
174	Office furniture	12/31/2019	5,867				5,867	5	MO	S/L	5,867	0
176	Jersey Barrier phase 2	12/13/2019	7,775				7,775	15	MO	S/L	2,635	518
177	1/2 down tree removal	12/13/2019	5,850				5,850	15	MO	S/L	1,983	390
178	Remove fence and clean up property	12/31/2019	4,000				4,000	15	MO	S/L	1,333	267
179	Office Furniture	1/28/2020	5,867				5,867	5	MO	S/L	5,769	98
180	50% down payment on 4952 Division Ave	2/20/2020	20,600				20,600	15	MO	S/L	6,638	1,373
181	Escrow balance left Skrypek property	2/24/2020	250				250	0	--	Land	0	0
182	4980 Division Ave	3/18/2020	400,000				400,000	0	--	Land	0	0
183	Escrow Payment-4952 Division Ave	1/03/2020	8,000				8,000	0	--	Land	0	0
184	Sewer cut and cap balance due / Mob and I	4/06/2020	2,350				2,350	15	MO	S/L	744	157
185	Asbestos Abastement balance due for 4952	4/06/2020	2,500				2,500	15	MO	S/L	792	166
186	Balance due on jersey barrier install Origina	4/06/2020	7,775				7,775	15	MO	S/L	2,462	518
187	Sewer/Water Cut-off. 4980 Division.	4/22/2020	3,500				3,500	15	MO	S/L	1,089	233
188	Asbestos Abatement 4980 Division.	4/22/2020	7,500				7,500	15	MO	S/L	2,333	500
189	Balance of demolition of 4952 Division	5/01/2020	12,750				12,750	15	MO	S/L	3,967	850
190	Tree assessment and report	5/11/2020	647				647	15	MO	S/L	201	43
191	50% down demolition of 4980	5/11/2020	7,500				7,500	15	MO	S/L	2,333	500
192	Watershed district application	5/12/2020	2,250				2,250	15	MO	S/L	700	150
193	Pruning large cottonwood	5/22/2020	3,000				3,000	15	MO	S/L	917	200
194	Concrete processing	6/09/2020	4,500				4,500	15	MO	S/L	1,375	300
195	Dirt Fill Loads	7/02/2020	8,550				8,550	15	MO	S/L	2,565	570
196	Final billing for 4980 Johnstone	9/17/2020	6,765				6,765	15	MO	S/L	1,917	451
197	Granite custom chairs (2)	10/13/2020	24,000				24,000	5	MO	S/L	20,400	3,600
232	Carpet tiles	8/31/2021	4,551				4,551	5	MO	S/L	3,034	910
233	Expansion project admin furnit	9/15/2021	6,273				6,273	5	MO	S/L	4,182	1,254
234	Tree brush cleanup	9/24/2021	1,925				1,925	15	MO	S/L	417	128
235	4 laptops	10/11/2021	3,916				3,916	5	MO	S/L	2,545	784
236	Removal of stumps and branches	10/20/2021	8,500				8,500	15	MO	S/L	1,794	567
237	Consultation and lighting outdoor space	10/28/2021	2,000				2,000	15	MO	S/L	422	134
238	Labyrinth design	12/22/2021	2,000				2,000	15	MO	S/L	400	133
239	New Buildout - phase 2	12/21/2021	4,964,634				4,964,634	39	MO	S/L	381,895	127,298
241	Aluminum fence install	11/15/2021	39,667				39,667	15	MO	S/L	6,281	2,644
242	Wheel chair accessible clay whell	1/11/2022	3,120				3,120	5	MO	S/L	1,872	624

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801728 White Bear Center for the Arts
41-1290707
FYE: 12/31/2025

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
243	Furniture - Room& Board	2/17/2022	15,602				15,602	5	MO	S/L	8,841	3,121
244	Scissor lift	4/11/2022	13,625				13,625	5	MO	S/L	7,494	2,725
245	Furniture	4/12/2022	9,644				9,644	5	MO	S/L	5,304	1,929
246	Lelch Audio/Visual 75% down	4/19/2022	66,353				66,353	39	MO	S/L	4,537	1,701
247	New state for Atrium	4/20/2022	2,993				2,993	5	MO	S/L	1,596	599
248	Power door operator at reception	6/21/2022	12,143				12,143	5	MO	S/L	6,072	2,428
249	System Installation with Lech AV (part of l	7/12/2022	518				518	39	MO	S/L	33	13
250	Tree removal	7/11/2022	7,074				7,074	15	MO	S/L	884	472
251	Heating & Air Conditioning	8/04/2022	5,475				5,475	39	MO	S/L	339	141
252	Wiiring for 2 handicap doors	5/09/2022	957				957	39	MO	S/L	65	25
253	Front desk removal	5/20/2022	4,709				4,709	39	MO	S/L	312	121
254	Door relocation	12/31/2022	12,432				12,432	39	MO	S/L	638	318
255	Screen/projector in Atrium	4/21/2023	27,291				27,291	5	MO	S/L	9,097	5,458
256	Lelch Audio/Visual	7/10/2023	13,262				13,262	39	MO	S/L	510	340
257	Bridge	8/15/2023	9,121				9,121	15	MO	S/L	646	608
258	Computers (Brave North Tech)	12/30/2023	8,200				8,200	5	MO	S/L	1,640	1,640
259	Tabels and chairs for interns	12/22/2023	2,559				2,559	5	MO	S/L	512	512
260	Dalco seeeper	4/20/2024	6,183				6,183	5	MO	S/L	824	1,237
261	HP Postscript Printer	4/24/2024	5,821				5,821	5	MO	S/L	776	1,164
262	Dumpster (Biz Recycling Grant)	10/30/2024	8,900				8,900	5	MO	S/L	297	1,780
263	Water heater	11/07/2024	17,600				17,600	5	MO	S/L	587	3,520
264	Redesign 3ft wide dry creek bed	7/15/2025	13,307				13,307	15	MO	S/L	0	444
265	Assessment	9/30/2025	8,088				8,088	15	MO	S/L	0	135
	Total Other Depreciation		9,587,812				9,587,812				1,313,595	239,294
	Total ACRS and Other Depreciation		9,587,812				9,587,812				1,313,595	239,294
	Grand Totals		9,996,614				9,996,389				1,474,723	248,601
	Less: Disposition and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Less: Domestic R & E Expense		0				0				0	0
	Net Grand Totals		9,996,614				9,996,389				1,474,723	248,601

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Form **990**

Two Year Comparison Report

For calendar year 2025, or tax year beginning , ending

2024 & 2025

Name

WHITE BEAR CENTER FOR THE ARTS

Taxpayer Identification Number

41-1290707

			2024	2025	Differences
Revenue	1. Contributions, gifts, grants	1.	667,740	818,069	150,329
	2. Membership dues and assessments	2.	94,680	92,199	-2,481
	3. Government contributions and grants	3.	271,807	316,742	44,935
	4. Program service revenue	4.	684,986	792,432	107,446
	5. Investment income	5.	61,176	88,533	27,357
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.	333	59	-274
	8. Net income or (loss) from fundraising events	8.	-10,145	-17,180	-7,035
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	1,770,577	2,090,854	320,277
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.	133,600	137,862	4,262
	16. Salaries, other compensation, and employee benefits	16.	1,043,881	974,433	-69,448
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	233,404	248,500	15,096
	19. Occupancy, rent, utilities, and maintenance	19.	42,362	49,065	6,703
	20. Depreciation and Depletion	20.	245,325	248,603	3,278
	21. Other expenses	21.	658,130	539,728	-118,402
	22. **Total expenses.** Add lines 13 through 21	22.	2,356,702	2,198,191	-158,511
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	-586,125	-107,337	478,788
Other Information	24. Total exempt revenue	24.	1,770,577	2,090,854	320,277
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	736,350	863,844	127,494
	27. Total assets	27.	11,908,708	11,893,894	-14,814
	28. Total liabilities	28.	224,235	190,293	-33,942
	29. Retained earnings	29.	11,684,473	11,703,601	19,128
	30. Number of voting members of governing body	30.	16	10	
	31. Number of independent voting members of governing body	31.	16	10	
	32. Number of employees	32.	36	38	
	33. Number of volunteers	33.	95	95	

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Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
INTEREST						
	$ 88,533		18			
TOTAL	$ 88,533					

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Federal Statements

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
PROFESSIONAL FEES	$ 14,784	$ 7,393	$ 7,391	$
INSTRUCTOR FEES	186,643	186,643		
TOTAL	$ 201,427	$ 194,036	$ 7,391	$ 0

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
ART EDUCATION CATALOG	$ 28,565	$ 28,565	$	$
STUDIO EXPENSES	12,724	12,724		
STRATEGIC PLANNING	5,772	5,772		
STAFF/BOARD DEVELOPMENT	3,074	1,537	1,537	
TOTAL	$ 50,135	$ 48,598	$ 1,537	$ 0

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Federal Statements

Schedule A, Part II, Line 10(e)

Description	Amount
HEART 4 ART	$ 6,700
TOTAL	$ 6,700

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Federal Statements

HEART 4 ART

Other Direct Fundraising or Gaming Expenses

Description	Amount
OTHER	$ 16,540
TOTAL	$ 16,540

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Federal Statements

Prepaid Expenses

Description	Amount
PREPAID INSURANCE	$ 1,557
TOTAL	$ 1,557

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