# Town of Swansboro FY25 Funding Request Application for Nonprofit Organizations

- Name of Organization \* Seaside Arts Council ("SAC")
- Name of Contact or Applicant\* Cassandra Nicholas, SAC Secretary
- Organization Address\*
   PO Box 431, Swansboro, NC 28584
- Phone Number\*
   (252)369-2442
- Email Address\*
   info@seasideartscouncil.com; cassandranicholas@seasideartscouncil.com
- Total Amount of Funding Requested\* \$6,500.00
- 7. Description of the project/program and plan.

SwanFest is a well-known free summer concert series held annually in downtown Swansboro. SwanFest 2025 is the 16th year Swansboro and the surrounding area will enjoy this community event. Beyond providing entertainment, SwanFest also showcases and develops local talent. The Swansboro commissioners are familiar with this program and have graciously approved funding in the amount requested in previous years. SwanFest 2025 is currently being planned by the all-volunteer SAC members and will depend on the results of Seaside Arts Council's funding and sponsorship initiatives. Solely as a demonstrative of the SwanFest program, here is the program schedule from 2024:



8. Please provide an itemized proposed expenditure breakdown for funding requested. These are the band and sound expenditures from SwanFest 2024; the dates and band lineup will differ for SwanFest 2025.

Date	Act	Band Cost	Sound Suppor
26-May	Heart Stop	\$1,000.00	\$500.00
2-Jun	Pure T Mommiked	\$600.00	\$500.00
9-Jun	Built for Comfort	\$1,500.00	\$500.00
16-Jun	4everall	\$600.00	\$500.00
23-Jun	ECJB (With Benard Perdie)	\$1,500.00	\$500.00
30-Jun	Caffinated Soul Boogie	\$800.00	\$500.00
7-Jul	Southern Hell Cats *	\$800.00	\$500.00
14-Jul	Danm Yankees	\$1,000.00	\$500.00
21-Jul	Will & Tony Show	\$800.00	\$500.00
28-Jul	Henry Bitzer	\$2,600.00	\$500.00
4-Aug	The Conspiracy	\$1,200.00	\$500.00
11-Aug	Webb & Co. *	\$600.00	\$500.00
18-Aug	Velvet Rodeo	\$2,000.00	\$500.00
25-Aug	142	\$2,500.00	\$500.00
1-Sep	Big Jim Kolher	\$600.00	\$500.00
Totals		\$18,100.00	\$7,500.00

- 9. Please provide a narrative explaining how these funds will be used. Please be specific. As discussed in #7 above, SwanFest 2025 is currently in the planning phase; the exact budget and proposed expenditures are not yet available. The bulk of the budget for SwanFest is allocated to paying the bands. Additional expenditures include the sound support for each event, event insurance, security, and marketing expenses. The total amount budgeted and expended for SwanFest last year was \$28,000. The funding from the Town of Swansboro contributes to the total SwanFest budget.
- 10. Does the applicant declare and certify that the funding requested is not already being provided by the organization or another source for this purpose, unless the previous source of funding has been lost or the request is for the expansion of a program or activity?
  Yes.
- 11. Has your organization requested and/or been awarded funding for the same purpose from another organization?

SAC is seeking funding and sponsorship from other organizations and private businesses. The 2024 sponsorship drive resulted in lower total funding than expected and lower amounts per donor than in previous years. This shortfall required utilization of SAC's modest operating surplus from prior years in order to fully fund SwanFest 2024. The lower contributions or inability to contribute at all was attributed by sponsors to market

constraints such as the high interest rates for business and real estate borrowing. These conditions persist and may be compounded by current market uncertainties; these conditions will likely lead to similar effects on sponsorships this year. Efforts are being made to expand the pool of sponsors, but adequate funding from those sources is not guaranteed. The support from the Town of Swansboro for SwanFest is valuable and deeply appreciated every year, and that support will be particularly crucial this year as the SAC operating account is already depleted from last year's SwanFest budget deficit.

- 12. Does your proposal include cooperation, collaboration, or partnership with any other organizations? If yes, please describe.
  - No, SwanFest is solely produced by SAC without collaboration with any other entity.
- 13. Town of Swansboro funding, if awarded, will result in an additional funding effort by the organization itself or the availability of funding from another organization, please describe the additional funding that will be provided or generated.
  - Yes, SAC's 2025 sponsorship drive will continue as usual. See #11 above.

#### 14. Other Documentation to include:

- Copy of your organization's latest IRS tax form 990
- Proof of your organization's non-profit status
- Project/program timetable and contact persons responsible for implementation
- An organizational chart with contact names, addresses, and phone numbers.
- Any other information to support your Town of Swansboro funding request

#### 15. General

- A representative of the applicant will be required to attend the Board of Commissioner's meeting at which the application is to be considered. For annual consideration, an application must be submitted by January 31st.
- Funding is normally provided on a reimbursement basis, based on submission of proper documentation of expenses incurred.
- The applicant hereby acknowledges receipt of the Town of Swansboro Funding Policy for Nonprofit Organizations and agrees to comply with all requirements of that policy, including those related to performance contracts, final reports, and accountability for funds use.

#### 16. Certification

The undersigned authorized representative of the applicant organization certifies that the information provided in this application is accurate and agrees to ensure compliance with the terms and conditions of funding, if provided.

Title <u>Seaside Arts Council Secretary</u>
Signature Cassandra J. Nicholas
Date <u>2/5/2025</u>
Name Printed <u>Cassandra J. Nicholas</u>

Please email all funding requests to Town Clerk Alissa Fender at afender@ci.swansboro.nc.us.

### **EXHIBIT A – IRS FORM 990**

Enclosed.

# Form **990-EZ**

# EXTENDED TO NOVEMBER 15, 2024 Short Form

# **Return of Organization Exempt From Income Tax**

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form, as it may be made public.

Go to www.irs.gov/Form990EZ for instructions and the latest information.

Open to Public Inspection

A	For th	e 2023 calendar year, or tax year beginning	, and ending			
B	Check	C Name of organization			identification number	
	_	ress change				
Ē		SEASIDE ARTS COUNCIL			1731367	
Ē	$\neg$	Number and street (or P.O. box if mail is not delivered to street address)		Telephone number		
	Fina	return/ PO BOX 431		252.	764.0605	
	Ame	City or town, state or province, country, and ZIP or foreign postal code		F Group Ex	emption	
	Appli	cation pending SWANSBORO, NC 28584		Number		
G	Accou	nting Method: X Cash Accrual Other (specify)		H Check	X if the organization is	
1	Websi	and annual negatives and		not requi	red to attach Schedule B	
J	Tax-ex	rempt status (check only one) — X 501(c)(3) 501(c) ( ) (insert no.) 49	947(a)(1) or 52	27 (Form 99	0).	
K	Form (	of organization: X Corporation Trust Association Other				
L	Add lir	es 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more,	, or if total assets (Pa	rt II,		
	colum	n (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ		9	71,608.	
P	art I	Revenue, Expenses, and Changes in Net Assets or Fund Bala	ances (see the ins	tructions for Pa		
		Check if the organization used Schedule O to respond to any question in this Part I			[X]	
	1	Contributions, gifts, grants, and similar amounts received		1	71,608.	
	2	Program service revenue including government fees and contracts				
	3	Membership dues and assessments				
	4	Investment income				
	5a	Gross amount from sale of assets other than inventory 5a				
	b	Less: cost or other basis and sales expenses				
	C	Onin and March from sole of another albert land to the state of the st		5c		
	6	Gaming and fundraising events:				
•	1	Gross income from gaming (attach Schedule G if greater than				
		\$15,000) <u>6a</u>				
Revenue	b	Gross income from fundraising events (not including \$ of cor	ntributions			
_		from fundraising events reported on line 1) (attach Schedule G if the sum of such	ī			
	1	gross income and contributions exceeds \$15,000) 6b				
	1	Less: direct expenses from gaming and fundraising events				
	1	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract lines)	ne 6c)	6d		
	7a	Gross sales of inventory, less returns and allowances				
	þ	Less; cost of goods sold				
	C	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)				
	8	Other revenue (describe in Schedule 0)			E4 600	
_	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8			71,608.	
	10	Grants and similar amounts paid (list in Schedule 0)		10		
	11	Benefits paid to or for members				
368	12	Salaries, other compensation, and employee benefits			24 222	
Expenses	13	Professional fees and other payments to independent contractors			34,333.	
쯦	14	Occupancy, rent, utilities, and maintenance			2,400.	
	15	Printing, publications, postage, and shipping			05 105	
	16	Other expenses (describe in Schedule 0)  SEE S		The state of the s	25,105.	
	17	Total expenses. Add lines 10 through 16			61,838.	
\$	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	9,770.	
SSE	19	Net assets or fund balances at beginning of year (from line 27, column (A))		1	20.004	
Net Assets	20	(must agree with end-of-year figure reported on prior year's return)		333 03000000000000000000000000000000000	20,064.	
ž	20	Other changes in net assets or fund balances (explain in Schedule 0)			0.	
_	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	29,834.	

Forr	n 990-EZ (2023) SEASIDE ARTS COUNCIL			36-	47313	67	Page 2
	art II Balance Sheets (see the instructions for Part II)					<u>.</u>	
	Check if the organization used Schedule O to res	pond to any question	n in this Part II				X
			) Beginning of year			nd of year	
22	Cash, savings, and investments		20,114	. 22		29,	884.
23	Land and buildings			23			
24				24			
25		l l	20,114	. 25		29,	884.
26	and doubling to		50	. 26			50.
97	Not senate or fund belances (line 27 of column (R) must scree with line 21)		20,064	. 27		29,	834.
P	art III Statement of Program Service Accomplishmen	<b>1ts</b> (see the instruction	ons for Part III)			penses	
	Check if the organization used Schedule O to res	pond to any question	n in this Part III	X	(Required 501(c)(3)		
Wha	at is the organization's primary exempt purpose? SEE SCHEDULE O				organization		
	wibe the organization's program service accomplishments for each of its three largest program		. In a clear and concise		others.)	, ,	
man	ner, describe the services provided, the number of persons benefited, and other relevant inform	ation for each program title.					
28	SEE SCHEDULE O						
					1 1		
	(Grants \$ ) If this amount includes foreign of	rants, check here			28a	61,	838.
29							
	(Grants \$ ) If this amount includes foreign of	rants, check here			29a		
30	7	,		No.			
	(Grants \$ ) If this amount includes foreign g	rants, check here			30a		
31	Other program services (describe in Schedule O)			- 10 mg			
•	(Grants \$ ) If this amount includes foreign of				31a		*
32	Total program service expenses (add lines 28a through 31a)				32	61,	838.
P	art IV List of Officers, Directors, Trustees, and Key E	mployees (list each one ev	en if not compensated - s	see the	instructions f	or Part IV)	
	Check if the organization used Schedule O to res						_ X
_		(b) Average hours	(C) Reportable	( <b>d</b> ) He	alth benefits,	(e) Est	timated
	(a) Name and title	per week devoted to	compensation (Forms W-2/1099-MISC/	emplo	ibutions to byee benefit		of other
	(a) name and no	position	1099 NEC) (if not paid, enter -0-)	plans,	and deferred pensation	compe	nsation
RT	CHARD WELLS						

0. 0. 0. 5.00 PRESIDENT SAMANTHA BRYANT 5.00 0. 0. 0. VICE PRESIDENT CYNDI STEPHENSON-GIBBS 5.00 0. 0. 0. SECRETARY MARTHA OYAN 0. 0. 5.00 0. TREASURER KATIE SANTOS BOARD OF DIRECTORS 5.00 0. 0. 0. MAUREEN WELLS 5.00 0. 0. 0. BOARD OF DIRECTORS WILL BAKER 5.00 0. 0. 0. BOARD OF DIRECTORS AMY BAKER 5.00 0. 0. 0. BOARD OF DIRECTORS JESSICA REAGLE 0. 0. 5.00 0. BOARD OF DIRECTORS DEB PYLYPIW 0. BOARD OF DIRECTORS 5.00 0. 0. KEN DRURY 0. 0. BOARD OF DIRECTORS 5.00 0. MICHAEL NICHOLS 0. 0. 0. BOARD OF DIRECTORS 5.00

Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V X Yes No Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule 0 33 X Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended X documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions 35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported 352 on lines 2, 6a, and 7a, among others)? If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule 0 N/A 35b Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax X requirements during the year? If "Yes," complete Schedule C, Part III 35c Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," X 36 complete applicable parts of Schedule N 37a Enter amount of political expenditures, direct or indirect, as described in the instructions X 37b b Did the organization file Form 1120-POL for this year? 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made X in a prior year and still outstanding at the end of the tax year covered by this return? b If "Yes," complete Schedule L, Part II, and enter the total amount involved ...... Section 501(c)(7) organizations. Enter: N/A39a a Initiation fees and capital contributions included on line 9 N/AGross receipts, included on line 9, for public use of club facilities 40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: 0. 0 . ; section 4955 0 . ; section 4912 b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any X of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40b © Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed ..... e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter X transaction? If "Yes," complete Form 8886-T List the states with which a copy of this return is filed NONE 252.764.0605 MARTHA OYAN 42a The organization's books are in care of Telephone no. Located at PO BOX 431, SWANSBORO, NC 28584 b At any time during the calendar year, did the organization have an interest in or a signature or other authority Yes No over a financial account in a foreign country (such as a bank account, securities account, or other financial 42b If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year N/AYes No 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ c Did the organization receive any payments for indoor tanning services during the year? d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No." provide an explanation in Schedule O 44d 45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? X 45a b 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions

### SCHEDULE A

(Form 990)

**Total** 

Department of the Treasury iternal 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.

OMB No. 1545-0047

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information. **Employer identification number** Name of the organization 36-4731367 SEASIDE ARTS COUNCIL 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.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 1 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 3 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: \_\_\_ 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.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 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: 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 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. 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. 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. 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. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. 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). (iv) is the organization listed in your governing document? (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other (described on lines 1-10 organization support (see instructions) support (see instructions) Yes No above (see instructions))

Schedule A (Form 990) 2023 SEASIDE ARTS COUNCIL 36-47313

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	'n
fails to qualify under the tests listed below, please complete Part III.)	_

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not					<b>54</b> 600	010 100
	include any "unusual grants.")	38,422.	10,014.	34,157.	55,908.	71,608.	210,109.
2	Tax revenues levied for the organ-						
	ization'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					71 600	210 100
4	Total. Add lines 1 through 3	38,422.	10,014.	34,157.	55,908.	71,608.	210,109.
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)						212 122
	Public support, Subtract line 5 from line 4.						210,109.
Se	ction B. Total Support			т	-		
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4	38,422.	10,014.	34,157.	55,908.	71,608.	210,109.
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						210,109.
12						12	
13	First 5 years. If the Form 990 is for the	ne organization's fi	rst, second, third,	fourth, or fifth tax y	year as a section	501(c)(3)	
	organization, check this box and stor						<u></u>
$\overline{}$	ction C. Computation of Publ						
	Public support percentage for 2023 (I					14	100.00 %
	Public support percentage from 2022						100.00 %
16a	33 1/3% support test - 2023. If the c						
	stop here. The organization qualifies						
b	33 1/3% support test - 2022. If the						
	and stop here. The organization qual						
17a	10% -facts-and-circumstances tes	t - 2023. If the org	anization did not o	check a box on line	9 13, 16a, or 16b,	and line 14 is 10%	6 or more,
	and if the organization meets the fact	s-and-circumstand	es test, check this	s box and stop he	<b>re.</b> Explain in Part	VI how the organi	ization
	meets the facts-and-circumstances te	st. The organization	on qualifies as a p	ublicly supported	organization		
b	10% -facts-and-circumstances test	t - 2022. If the org	anization did not d	check a box on line	e 13, 16a, 16b, or	17a, and line 15 is	s 10% or
	more, and if the organization meets th	ne facts-and-circum	nstances test, che	ck this box and st	top here, Explain	in Part VI how the	<u></u>
	organization meets the facts-and-circu	umstances test. Th	ne organization qu	alifies as a publicl	y supported orga	nization	
18	Private foundation. If the organizatio	n did not check a	box on line 13, 16	a, 16b, 17a, or 17l	b, check this box	and see instructio	ns
							(Form 990) 2023

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

P	Support Schedule for t	_		150	(2) (2)		
	(Complete only if you checked			organization failed	to qualify under P	art II. If the organiz	zation fails to
60	qualify under the tests listed be	pelow, please com	plete Part II.)				
	ction A. Public Support			1		(-) 2022	/O Total
	endar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(1) Total
1	Gifts, grants, contributions, and	1					
	membership fees received. (Do not	1					
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, 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 bus-		v				
	iness under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to	ļ.					
	the organization without charge						
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
t	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						
•	Add lines 7a and 7b						
_8_	Public support. (Subtract line 7c from line 6.)			<u> </u>			
Sec	ction B. Total Support			-			
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6						
	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						
	Add lines 10a and 10b  Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on			s			
	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)				<u> </u>		
14	First 5 years. If the Form 990 is for th	e organization's fi	rst, second, third,	fourth, or fifth tax	year as a section	501(c)(3) organizat	tion,
	check this box and stop here						
Sec	tion C. Computation of Publi	ic Support Pe	rcentage				
	Public support percentage for 2023 (li			column (f))	4	15	%
	Public support percentage from 2022					16	%
	tion D. Computation of Inves						
	Investment income percentage for 20					17	%
	Investment income percentage from 2					18	
	33 1/3% support tests - 2023. If the						
	more than 33 1/3%, check this box ar						
	33 1/3% support tests - 2022, If the						
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization	n did not check a	box on line 14, 19	a, or 19b, check t	nıs box and see in	structions	

Schedule A (Form 990) 2023

#### 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.)

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Section	A. All	Supporting	Urgan	ızatıons

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

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b 5c		
		,
6		
7		
8		
00		
9a		
9b		
9c		
10a		
10b		

-		4/3130	/ Pa	age 5
Pa	art IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
		44.		
	11c below, the governing body of a supported organization?	11a	-	-
	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	L	
Sec	ction B. Type I Supporting Organizations		V	Ma
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one of the governing body, officers acting in their official capacity, or membership of one of the governing body.			l
	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	d		
	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,			
<u></u>	supervised, or controlled the supporting organization.	2		
<u>Sec</u>	ction C. Type II Supporting Organizations		T <sub>v</sub>	
			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			
5	the supported organization(s).	1		
<u>Sec</u>	ction D. All Type III Supporting Organizations			
	Did at the second of the Sith month of the	ſ	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	1		
	organization's governing documents in effect on the date of notification, to the extent not previously provided?			
_	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported	1		
2	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	-		
0	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		
Sec	tion E. Type III Functionally Integrated Supporting Organizations		1	
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the yeatsee instruction	ne)		
a	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (se	e instructio	nel	
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
- a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of		163	140
-	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			1
	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,	Za	-	
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in		1	
	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 and 3b below.	20		
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			1
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	За		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

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Par	t V Type III Non-Functionally Integrated 509(a)(3) Support		ization <b>s</b>	
1	Check here if the organization satisfied the Integral Part Test as a qualify	ing trust on I	Nov. 20, 1970 (explain in	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mu	st complete	Sections A through E.	
Secti	on 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		
	on 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):			
а	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		
Secti	on 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		
	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-function	ally integrate	d Type III supporting or	rganization (see

Schedule A (Form 990) 2023

instructions).

_	dule A (Form 990) 2023 SEASIDE ARTS			3	6-4731367 Page 7
Pa	rt V Type III Non-Functionally Integrated 509	9(a)(3) Supporting Org	anizations (continu	ued)	
Sect	ion D - Distributions				Current Year
_1_	Amounts paid to supported organizations to accomplish exe	empt purposes		1	
2	Amounts paid to perform activity that directly furthers exem	pt purposes of supported			
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpos	ses of supported organization	18	3	
4	Amounts paid to acquire exempt-use assets		4		
5	Qualified set-aside amounts (prior IRS approval required - pri	rovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which t	the organization is responsive	9		
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
		(i)	(ii)		(iii)
Sect	ion E - Distribution Allocations (see instructions)	Excess Distributions	Underdistribution Pre-2023	ns	Distributable Amount for 2023
_1_	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
a	From 2018				-
b	From 2019				
c	From 2020				
d	From 2021				
e	From 2022				
f	Total of lines 3a through 3e				7
g	Applied to underdistributions of prior years				
h	Applied to 2023 distributable amount				
j	Carryover from 2018 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2023 distributable amount				
С	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				×
6	Remaining underdistributions for 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in	1			
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
а	Excess from 2019				

Schedule A (Form 990) 2023

**b** Excess from 2020 c Excess from 2021 d Excess from 2022 e Excess from 2023

### SCHEDULE O (Form 990)

Department of the Treasury

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.

Attach to Form 990 or Form 990-EZ.

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

2023
Open to Public

Open to Public Inspection

Internal Revenue Service **Employer identification number** Name of the organization 36-4731367 SEASIDE ARTS COUNCIL FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES: DESCRIPTION OF OTHER EXPENSES: AMOUNT: 1,280. ADVERTISING 4,563. ART WORKSHOP 2,370. MISCELL 150. DUES AND SUBSCRIPTIONS 588. TAXES & LICENSES 2,250. DONATIONS 361. PAYPAL FEES 993. INSURANCE 1,820. SECURITY 730. OFFICE EXPENSE 10,000. SCHOLARSHIPS 25,105. TOTAL TO FORM 990-EZ, LINE 16 FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES: BEG. OF YEAR END OF YEAR DESCRIPTION 50. 50. CREDIT CARD FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - DEVELOPING AND INVESTING IN ARTS AND CULTURAL EXPERIENCES THAT ENRICH PEOPLE'S LIVES FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS: THE SEASIDE ARTS COUNCIL BRINGS TO ONSLOW COUNTY AND SURROUNDING AREAS PROFESSIONALS IN EVERY ARTS DISCIPLINE.

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Name of the organization SEASIDE ARTS COUNCIL	Employer Identification number 36-4731367
PUBLIC. IT ENCOURAGES LOCAL ARTISTS IN ALL FIELDS, UNDE	RWRITES ART
EVENTS FOR COMMUNITY FESTIVALS AND CELEBRATIONS AND PROV	IDES INCENTIVES
FOR RECOGNITION OF ARTS ACHIEVEMENTS.	
FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENE	FIT CONTRACTS:
THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY F	UNDS, DIRECTLY,
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CON	TRACT.
THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREM	IUMS, DIRECTLY,
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.	
•	
•	
	- The state of the

Page 2

Name of the organization

**Employer identification number** 

SEASIDE ARTS COUNCIL

SEASIDE ARTS COUNCIL

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.) (d) Health benefits, contributions to employee benefit plans, and deferred compensation (b) Average hours (C) Reportable (e) Estimated compensation (Forms W-2/1099-MISC) (If not paid, enter -0-) per week devoted to amount of other (a) Name and title position compensation CASSANDRA NICHOLS 0. 0. 0. BOARD OF DIRECTORS 5.00 KEVIN PALMQUIST 0. 0 . 0. 5.00 BOARD OF DIRECTORS ANGELA PALMQUIST 0. 0. BOARD OF DIRECTORS 0. 5.00 SIERRA MIESENBACHER 0. 0. 0. BOARD OF DIRECTORS 5.00

#### **EXHIBIT B – PROOF OF NON-PROFIT STATUS**

INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201 DEPARTMENT OF THE TREASURY

Date: FEB 0 8 2013

SEASIDE ARTS COUNCIL PO BOX 431 SWANSBORO, NC 28584

Employer Identification Number: 36-4731367 DLN: 17053338345002 Contact Person: ID# 31326 EDWARD J POMERANTZ Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Effective Date of Exemption: May 17, 2012 Contribution Deductibility: Yes Addendum Applies:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

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

Letter 947 (DO/CG)

### **EXHIBIT C – SWANFEST TIMETABLE & CONTACTS**

Martha Oyan – SAC Treasurer and SwanFest Co-Chair marthaoyan@gmail.com

Will Baker – SwanFest Co-Chair willbmusic@yahoo.com

Sierra Meisenbacher – SAC Vice President and Sponsorship Drive Chair <a href="mailto:smeisenbacher0824@gmail.com">smeisenbacher0824@gmail.com</a>

Michael Nicholas – Sponsorship Drive Committee Member michaelsnicholas@gmail.com

Date	Action/Event
2/6/25	SAC meeting. Determine SwanFest schedule.
2/6-3/6/25	Choose potential bands and reach out to them re: availability.
3/6/25	SAC meeting. Propose SwanFest band lineup and budget to full
	membership for approval.
3/6/25-4/3/25	Apply for Swansboro permit – due 45 days before event. Get signed
	contracts and W9s from bands.
4/3/25	SAC meeting. Determine whether and what merchandise will be sold at
	SwanFest.
4/3-5/1/25	Determine and plan for SwanFest logistics. Create and distribute
	marketing materials. Order merchandise. Purchase insurance.
5/1/25	SAC meeting. Determine volunteer needs for SwanFest.
5/1-5/25/25	Finalize all SwanFest details.
5/25/25	Sunday before Memorial Day – typical first SwanFest concert date.

#### **EXHIBIT D - SAC OFFICER CONTACTS**

Seaside Arts Council PO Box 431 Swansboro, NC 28584

Cyndi Stephenson-Gibbs Seaside Arts Council President <a href="mailto:cstephensongibbs@gmail.com">cstephensongibbs@gmail.com</a>

Sierra Meisenbacher Seaside Arts Council Vice President <a href="mailto:smeisenbacher0824@gmail.com">smeisenbacher0824@gmail.com</a>

Martha Oyan Seaside Arts Council Treasurer <u>marthaoyan@gmail.com</u> (540)460-4630

Cassandra Nicholas Seaside Arts Council Secretary <u>cassandrajnicholas@gmail.com</u> (252)369-2442

# **EXHIBIT E – ADDITIONAL INFORMATION**

Please let us know if you need any further information.