

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2022

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

A For the 2022 calendar year, or tax year beginning 04-01-2022, and ending 03-31-2023

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

C Name of organization: WRITERS GUILD OF AMERICA EAST INC. % THE ORGANIZATION. Doing business as. Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 250 HUDSON STREET Suite 700. City or town, state or province, country, and ZIP or foreign postal code: NEW YORK, NY 10023

D Employer identification number: 13-1773198. E Telephone number: (212) 767-7800. G Gross receipts \$ 12,333,241

F Name and address of principal officer: GEOFF BETTS, 250 HUDSON STREET 700, NEW YORK, NY 10023

H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c)(5) 4947(a)(1) 527

J Website: WWW.WGAEAST.ORG

K Form of organization: Corporation Trust Association Other

L Year of formation: 1954 M State of legal domicile: NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO PROMOTE AND PROTECT THE PROFESSIONAL AND ARTISTIC INTERESTS OF ALL CREATORS AND ADAPTERS OF LITERARY MATERIAL & REPRESENT MEMBERS FOR THE PURPOSE OF COLLECTIVE BARGAINING. 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 25. 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 25. 5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 49. 6 Total number of volunteers (estimate if necessary) 6 0. 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.

Table with 3 columns: Description, Prior Year, Current Year. Rows include Revenue (8-12) and Expenses (13-19). Revenue total: 11,369,220. Expenses total: 10,169,192. Revenue less expenses: 1,200,028.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include Net Assets or Fund Balances (20-22). Total assets: 15,094,442. Total liabilities: 453,370. Net assets or fund balances: 14,641,072.

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: GEOFF BETTS INTERIM EXEC. DIR. Date: 2024-02-15

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P00234075, Firm's name WITHUMSMITHBROWNPC, Firm's EIN, Firm's address 4600 EAST WEST HWY 900, BETHESDA, MD 208143423, Phone no. (301) 272-6000

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 PROMOTE AND PROTECT THE PROFESSIONAL AND ARTISTIC INTERESTS OF ALL CREATORS AND ADAPTERS OF LITERARY MATERIAL, TO REPRESENT MEMBERS FOR THE PURPOSE OF COLLECTIVE BARGAINING AND TO PROMOTE FAIR DEALINGS BETWEEN ITS MEMBERS AND OTHERS.

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

PROMOTE AND PROTECT PROFESSIONAL AND ARTISTIC INTERESTS, REPRESENT APPROXIMATELY 6,801 MEMBERS, PROMOTE FAIR DEALING, ARBITRATE AND RESOLVE DISPUTES. MEMBERS ARE ASSISTED IN SECURING EQUITABLE CONTRACTS AND SATISFACTORY WORKING CONDITIONS.

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

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

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

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements, such as political activities, lobbying, and financial reporting.

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? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
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?		No
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? <i>If "Yes," complete Schedule L, Part III</i>		No
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):		
28a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
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?		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
35b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
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.	Yes	

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		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

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

Form 990 (2022) Part V Statements Regarding Other IRS Filings and Tax Compliance (continued). Includes sections 2a through 17 with various questions and input fields.

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[] Own website [] Another's website [x] Upon request [] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:
THE ORGANIZATION 250 HUDSON STREET SUITE 700 NEW YORK, NY 10023 (212) 767-7800

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, or 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			
(1) LOWELL PETERSON EXECUTIVE DIRECTOR	40.0 0.0			X			395,407	0	86,804
(2) ARSENIA M REILLY-COLLINS DIR OF CONTRACT CAMPAIGNS	40.0 0.0					X	280,083	0	31,060
(3) ANN BURDICK LEGAL COUNSEL	40.0 0.0					X	228,240	0	54,121
(4) MARSHA SEEMAN ASST EXECUTIVE DIRECTOR	40.0 0.0			X			214,374	0	50,165
(5) JUSTIN MOLITO DIRECTOR OF ORGANIZING	40.0 0.0				X		212,122	0	46,341
(6) GEOFFREY BETTS DIR, CONTRACT ENFORCEMENT	40.0 0.0					X	154,119	0	35,485
(7) JASON GORDON DIRECTOR OF COMMUNICATIONS	40.0 0.0					X	135,585	0	32,589
(8) DANA WEISSMAN DIRECTOR OF PROGRAMS	40.0 0.0					X	130,428	0	31,697
(9) MICHAEL WINSHIP PRESIDENT	1.0 0.0	X		X			0	0	0
(10) LISA CULLEN TAKEUCHI VICE PRESIDENT	1.0 0.0	X		X			0	0	0
(11) KATHY MCGEE VICE PRESIDENT	1.0 0.0	X		X			0	0	0
(12) SARA DAVID VICE PRESIDENT	1.0 0.0	X		X			0	0	0
(13) CHRIS KYLE SECRETARY-TREASURER	1.0 0.0	X		X			0	0	0
(14) MONICA LEE BELLAIS COUNCIL MEMBER	1.0 0.0	X					0	0	0
(15) CAITLIN CRUZ COUNCIL MEMBER	1.0 0.0	X					0	0	0
(16) JUSTIN DILAURO COUNCIL MEMBER	1.0 0.0	X					0	0	0
(17) ASHLEY FEINBERG COUNCIL MEMBER - PAST	1.0 0.0	X					0	0	0

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Rows list individuals from (18) KAITLIN FONTANA to (37) TRACEY SCOTT WILSON.

Summary rows: 1b Sub-Total, c Total from continuation sheets to Part VII, Section A, d Total (add lines 1b and 1c). Values: 1,750,358, 0, 368,262.

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 12

Table with 3 columns: Question, Yes, No. Rows 3, 4, 5 regarding compensation reporting and related organizations.

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Rows list contractors: WRITERS GUILD OF AMERICA WEST, SKD Consulting, WITHUMSMITHBROWN PC.

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 3

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				
b Membership dues				
c Fundraising events				
d Related organizations				
e Government grants (contributions)				
f All other contributions, gifts, grants, and similar amounts not included above				
g Noncash contributions included in lines 1a - 1f:\$				
1g				
h Total. Add lines 1a-1f				0

Program Service Revenue		Business Code				
			(A)	(B)	(C)	(D)
2a MEMBERSHIP DUES AND ASSESSMENTS		900099	10,102,227	10,102,227		
b AWARDS		900099	586,750	586,750		
c						
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f.			10,688,977			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		359,078			359,078	
	4 Income from investment of tax-exempt bond proceeds		0				
	5 Royalties		0				
	6a Gross rents	(i) Real					
		(ii) Personal					
		b Less: rental expenses					
		c Rental income or (loss)		0	0		
	d Net rental income or (loss)			0			
	7a Gross amount from sales of assets other than inventory	(i) Securities		1,037,686			
		(ii) Other					
		b Less: cost or other basis and sales expenses		964,021			
		c Gain or (loss)		73,665			
	d Net gain or (loss)			73,665		73,665	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18			0			
		b Less: direct expenses		0			
c Net income or (loss) from fundraising events				0			
9a Gross income from gaming activities. See Part IV, line 19			0				
	b Less: direct expenses		0				
	c Net income or (loss) from gaming activities			0			
10a Gross sales of inventory, less returns and allowances			0				
	b Less: cost of goods sold		0				
	c Net income or (loss) from sales of inventory			0		0	

Other Revenue Misc Amt	11a SCRIPT REGISTRATION	Business Code				
		900099	192,734	192,734		
	b MISCELLANEOUS INCOME	900099	54,766	54,766		
	c					
	d All other revenue					
e Total. Add lines 11a-11d			247,500			
12 Total revenue. See instructions			11,369,220	10,936,477	0	432,743

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	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	988,970			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	3,558,615			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	498,474			
9 Other employee benefits	533,847			
10 Payroll taxes	345,167			
11 Fees for services (non-employees):				
a Management	0			
b Legal	138,913			
c Accounting	258,697			
d Lobbying	59,569			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	37,256			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	127,219			
12 Advertising and promotion	0			
13 Office expenses	398,929			
14 Information technology	220,611			
15 Royalties	0			
16 Occupancy	1,067,818			
17 Travel	140,485			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	19,011			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	249,538			
23 Insurance	64,605			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a RESIDUAL PROCESSING FEES	656,158			
b AWARDS	273,682			
c CREDIT CARD PROCESSING FEES	134,314			
d DUES AND SUBSCRIPTIONS	122,158			
e All other expenses	275,156			
25 Total functional expenses. Add lines 1 through 24e	10,169,192			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	2,866,968	1	3,651,620
	2 Savings and temporary cash investments	6,789	2	6,944
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	3,005,168	4	90,442
	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	0	5	0
	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)	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	135,648	8	0
	9 Prepaid expenses and deferred charges	0	9	0
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,247,041		
	b Less: accumulated depreciation	10b 2,913,190	517,922	10c 333,851
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities. See Part IV, line 11	11,653,695	12	11,011,585
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets: Add lines 1 through 15 (must equal line 33)	18,186,190	16	15,094,442	
Liabilities	17 Accounts payable and accrued expenses	713,338	17	1,128
	18 Grants payable	0	18	0
	19 Deferred revenue	1,781,395	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	943,450	25	452,242
	26 Total liabilities. Add lines 17 through 25	3,438,183	26	453,370
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	14,748,007	27	14,641,072
	28 Net assets with donor restrictions	0	28	0
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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	14,748,007	32	14,641,072
33 Total liabilities and net assets/fund balances	18,186,190	33	15,094,442	

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	11,369,220
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,169,192
3	Revenue less expenses. Subtract line 2 from line 1	3	1,200,028
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	14,748,007
5	Net unrealized gains (losses) on investments	5	-1,164,319
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-142,644
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	14,641,072

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <u>MODIFIED CASH BASIS</u> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		No
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?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

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Software ID:

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Form 990, Special Condition Description:

Special Condition Description

Supplemental Financial Statements

2022

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Name of the organization WRITERS GUILD OF AMERICA EAST INC

Employer identification number

13-1773198

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor information.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes checkboxes for types of easements, a table for 'Held at the End of the Year' (2a-2d), and questions about monitoring, expenses, and reporting.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting art collections and amounts received or held.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Term endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|---------------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on 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				
b Buildings				
c Leasehold improvements		951,087	779,017	172,070
d Equipment		2,295,954	2,134,173	161,781
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				333,851

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) AB MULTIMANAGER ALTERNATIVE FD	11,011,585	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	11,011,585	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

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	0
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	452,242

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	10,167,645
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-1,164,319	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	-1,164,319
3	Subtract line 2e from line 1		3	11,331,964
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	37,256	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	37,256
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	11,369,220

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	10,131,936
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	10,131,936
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	37,256	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	37,256
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	10,169,192

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.

Return Reference	Explanation
PART X, LINE 2 - FIN 48 (ASC 740):	Management of the Guild is required to evaluate income tax positions taken and recognize an income tax liability if the Guild has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has evaluated the income tax positions taken and concluded that as of March 31, 2023 and 2022 there are no uncertain positions taken or expected to be taken that would require recognition in the financial statements. The Guild is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. In addition, there have been no tax related interest or penalties for the periods presented in these financial statements. Should such penalties and interest be incurred, the Guild's policy is to recognize them as administrative and general expenses.

Additional Data

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Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
WRITERS GUILD OF AMERICA EAST INC

Employer identification number

13-1773198

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|---|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		No
4b		No
4c		No
5a		
5b		
6a		
6b		
7		
8		
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 LOWELL PETERSON EXECUTIVE DIRECTOR	(i)	395,407	0	0	42,418	44,386	482,211	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
2 MARSHA SEEMAN ASST EXECUTIVE DIRECTOR	(i)	214,374	0	0	23,170	26,995	264,539	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
3 JUSTIN MOLITO DIRECTOR OF ORGANIZING	(i)	212,122	0	0	22,645	23,696	258,463	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
4 ANN BURDICK LEGAL COUNSEL	(i)	228,240	0	0	25,103	34,018	287,361	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
5 GEOFFREY BETTS DIR, CONTRACT ENFORCEMENT	(i)	154,119	0	0	16,705	18,780	189,604	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
6 JASON GORDON DIRECTOR OF COMMUNICATIONS	(i)	135,585	0	0	14,581	18,008	168,174	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
7 DANA WEISSMAN DIRECTOR OF PROGRAMS	(i)	130,428	0	0	14,512	22,185	167,125	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
8 ARSENIA M REILLY-COLLINS DIR OF CONTRACT CAMPAIGNS	(i)	280,083	0	0	15,178	20,882	316,143	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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Additional Data

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SCHEDULE O
(Form 990)

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 990-EZ.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
WRITERS GUILD OF AMERICA EAST INC

Employer identification number

13-1773198

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6 - MEMBERS:	THE ORGANIZATION IS COMPOSED OF FREELANCE AND STAFF MEMBERS WHO WRITE CONTENT FOR MOTION PICTURES, TELEVISION, NEWS AND DITIGAL MEDIA.
FORM 990, PART VI, SECTION A, LINE 7A - POWER TO ELECT:	MEMBERS OF THE ORGANIZATION ANNUALLY ELECT THE COUNCIL MEMBERS.
FORM 990, PART VI, SECTION B, LINE 11 - REVIEW OF FORM 990:	THE FORM 990 IS PROVIDED TO THE TREASURER AND EXECUTIVE DIRECTOR FOR REVIEW PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 15 - DETERMINING COMPENSATION:	THE GOVERNING BOARD RETAINED INDEPENDENT COUNSEL TO DETERMINE AND NEGOTIATE COMPENSATION OF THE EXECUTIVE DIRECTOR.
FORM 990, PART VI, SECTION C, LINE 19 - AVAILABILITY OF DOCUMENTS:	FINANCIAL STATEMENTS ARE AVAILABLE TO MEMBERS ANNUALLY VIA THE GUILD'S WEBSITE AND ARE AVAILABLE UPON REQUEST FOR NON-MEMBERS.
FORM 990, PART XI, LINE 9 - CHANGE IN BASIS OF ACCOUNTING	ON APRIL 1, 2021, THE GUILD ELECTED TO CHANGE ITS BASIS OF ACCOUNTING TO THE MODIFIED CASH BASIS OF ACCOUNTING, WHICH IS A BASIS OF ACCOUNTING OTHER THAN ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA. ACCORDING TO THE MODIFIED CASH BASIS OF ACCOUNTING, REVENUE IS RECOGNIZED WHEN RECEIVED, RATHER THAN WHEN EARNED AND EXPENSES ARE RECOGNIZED WHEN PAID RATHER THAN WHEN THE OBLIGATION IS INCURRED, EXCEPT FOR THE MODIFICATIONS ADOPTED AS DESCRIBED IN NOTE 2. THE NEW BASIS OF ACCOUNTING WAS ADOPTED BECAUSE THE MODIFIED CASH BASIS OF ACCOUNTING WAS DETERMINED TO BE MORE EFFECTIVE REPORTING FRAMEWORK FOR THE GUILD. THE FINANCIAL STATEMENTS FOR THE YEARS ENDED MARCH 31, 2023, AND 2022 ARE PRESENTED ACCORDING TO THE NEW BASIS OF ACCOUNTING. AS A RESULT OF THE CHANGE IN BASIS OF ACCOUNTING, NET ASSETS WITHOUT DONOR RESTRICTIONS ON MARCH 31, 2022, WERE DECREASED BY \$142,644.
PART VI SECTION A, LINE 4: CHANGES IN GOVERNING DOCUMENTS.	WGAE Constitutional Amendments ----- 1. Collective Bargaining Voting - Council: Officers and members of Council will only vote on collective bargaining matters within their respective work sector. 2. Trustees to the Producer-Writers Guild of America Pension Plan & Writers' Guild-Industry Health Fund: Only Officers and members of Council who are or have been covered by the WGA Pension and Health Plan will be appointed as Trustees. 3. Work Sectors: The current member work sectors (freelance and staff) are replaced by three new work sectors: Film/TV/Streaming, Broadcast/Cable/Streaming News and Online Media. 4. Council Structure: Council will be restricted to comprise a President, a Secretary-Treasurer, three Vice Presidents (previously only one and now one from each work sector) and 20 Council members (previously 19). Only members within each work sector will vote for their respective Council members and Vice Presidents and all members will vote for the President and Secretary-Treasurer.
Part XII LINE 1	Basis of Accounting ----- The financial statements have been prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Generally, revenue is recognized when received rather than when earned and expenses are recorded when paid rather than when the obligation is incurred. However, investments are reported at fair value, investment income is recorded when earned, property assets are capitalized and depreciated, transactions as a result of payroll processing are accrued, amounts collected on behalf of members are accrued, and amounts due from affiliated organizations for expenses paid on their behalf are accrued. The financial statements are not intended to present the Guild's financial position and activities in conformity with accounting principles generally accepted in the United States of America.

Additional Data

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