

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022
Open to Public
Inspection**A For the 2022 calendar year, or tax year beginning**, and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BAYARTS		D Employer identification number 34-0978368
	Doing business as		E Telephone number 440-871-6543
	Number and street (or P.O. box if mail is not delivered to street address) 28795 LAKE ROAD		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code BAY VILLAGE OH 44140		G Gross receipts\$ 1,015,691
F Name and address of principal officer: NANCY HEATON 28795 LAKE ROAD BAY VILLAGE OH 44140		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number	
J Website: WWW.BAYARTS.NET		L Year of formation: 1962	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		M State of legal domicile: OH	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: CREATE A WELCOMING, LAKESIDE ENVIRONMENT TO STIMULATE, ENCOURAGE, AND SUPPORT PROFESSIONAL AND ASPIRING ARTISTS OF ALL AGES THROUGH COLLABORATION, EDUCATION AND EXHIBITION.	
	2 Check this box <input type="checkbox"/> 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)	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	14
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	8
	6 Total number of volunteers (estimate if necessary)	100
	7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 350,055 Current Year 343,301
	9 Program service revenue (Part VIII, line 2g)	488,954 553,004
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,406 -355
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	15,572 66,410
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	856,987 962,360
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	288,332 313,851
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0
	b Total fundraising expenses (Part IX, column (D), line 25) 104,157	
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	340,200 418,279
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	628,532 732,130	
19 Revenue less expenses. Subtract line 18 from line 12	228,455 230,230	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 1,457,154 End of Year 1,654,229
	21 Total liabilities (Part X, line 26)	81,101 47,946
	22 Net assets or fund balances. Subtract line 21 from line 20	1,376,053 1,606,283

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 NANCY HEATON	Date			
	Type or print name and title EXECUTIVE DIRECTOR				
Paid Preparer Use Only	Print/Type preparer's name JEFF FIRESTONE, CPA, CFE	Preparer's signature	Date 05/30/23	Check <input type="checkbox"/> if self-employed	PTIN P01055566
	Firm's name MCMANAMON & CO, LLC	Firm's EIN 34-1873333	Firm's address 1651 CROSSINGS PKWY # D WESTLAKE, OH 44145-1959	Phone no. 440-892-8900	

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

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2022)

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:
CREATE A WELCOMING, LAKESIDE ENVIRONMENT TO STIMULATE, ENCOURAGE, AND SUPPORT PROFESSIONAL AND ASPIRING ARTISTS OF ALL AGES THROUGH COLLABORATION, EDUCATION AND EXHIBITION.

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 \$ **569,737** including grants of \$) (Revenue \$)
SEE SCHEDULE O

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

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

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

4e Total program service expenses **569,737**

Part IV Checklist of Required Schedules

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

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

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

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

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

NANCY HEATON
BAY VILLAGE

28795 LAKE ROAD

OH 44140

440-871-6543

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NANCY HEATON EXECUTIVE DIRECTOR	40.00 0.00			X			74,550	0	0	
(2) BETH MILLI OPERATIONS DIRECTOR	3.00 0.00	X					0	0	0	
(3) MARY CONWAY SULLIVAN PRESIDENT	6.00 0.00	X		X			0	0	0	
(4) ANDREA RICHARDS VICE PRESIDENT	3.00 0.00	X		X			0	0	0	
(5) TOM O'BRIEN TREASURER	6.00 0.00	X		X			0	0	0	
(6) LISA NAPOLI BOARD MEMBER	3.00 0.00	X					0	0	0	
(7) GARY EBERT BOARD MEMBER	3.00 0.00	X					0	0	0	
(8) KAREN BRILL BOARD MEMBER	3.00 0.00	X					0	0	0	
(9) SHANA SAMSON BOARD MEMBER	3.00 0.00	X					0	0	0	
(10) RON CHUDOWSKY BOARD MEMBER	3.00 0.00	X					0	0	0	
(11) MARIANNA ORRO BOARD MEMBER	3.00 0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) CHRIS ST. MARIE	3.00									
BOARD MEMBER	0.00	X						0	0	0
(13) ANALIA DIMIT	3.00									
BOARD MEMBER	0.00	X						0	0	0
(14) JOHN JEFFERSON	3.00									
BOARD MEMBER	0.00	X						0	0	0
1b Subtotal								74,550		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								74,550		

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	73,176				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	270,125				
	g Noncash contributions included in lines 1a-1f	1g	\$ 5,000				
	h Total. Add lines 1a-1f			343,301			
Program Service Revenue			Business Code				
	2a EDUCATION		611710	432,836	432,836		
	b GALLERY, SHOP		711130	82,130	82,130		
	c RENTAL		711130	38,038	38,038		
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			553,004				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			-355		-355	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents		(i) Real				
		6a	(ii) Personal				
		b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory		(i) Securities				
		7a	(ii) Other				
		b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a		119,741			
b Less: direct expenses		8b	53,331				
c Net income or (loss) from fundraising events			66,410				
9a Gross income from gaming activities. See Part IV, line 19	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d							
12 Total revenue. See instructions			962,360	553,004	0	-355	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	74,550	74,550		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	210,761	116,609	31,384	62,768
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,842	3,797	701	1,344
9 Other employee benefits				
10 Payroll taxes	22,698	14,299	2,724	5,675
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	4,993		4,993	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	125,597	125,597		
12 Advertising and promotion	47,426	47,426		
13 Office expenses	42,509	34,858	1,275	6,376
14 Information technology				
15 Royalties				
16 Occupancy	80,466	61,872	6,198	12,396
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	45,430	40,976	1,456	2,998
23 Insurance	21,023	13,665	2,523	4,835
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BANK FEES	21,969	16,476	1,758	3,735
b OTHER EXPENSES	14,925	5,671	5,224	4,030
c PROGRAM FEES	13,941	13,941		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	732,130	569,737	58,236	104,157
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 SheetCheck if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	3,150	1	277,521
	2 Savings and temporary cash investments	429,375	2	393,491
	3 Pledges and grants receivable, net	12,801	3	4,000
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	13,350	8	13,350
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,371,866		
	b Less: accumulated depreciation	10b 419,364	984,708	10c 952,502
	11 Investments—publicly traded securities	13,770	11	13,365
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,457,154	16	1,654,229	
Liabilities	17 Accounts payable and accrued expenses	17,720	17	15,364
	18 Grants payable		18	
	19 Deferred revenue	62,731	19	31,932
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	650	25	650
	26 Total liabilities. Add lines 17 through 25	81,101	26	47,946
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	1,251,976	27	1,256,936
	28 Net assets with donor restrictions	124,077	28	349,347
	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	1,376,053	32	1,606,283
33 Total liabilities and net assets/fund balances	1,457,154	33	1,654,229	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	962,360
2	Total expenses (must equal Part IX, column (A), line 25)	2	732,130
3	Revenue less expenses. Subtract line 2 from line 1	3	230,230
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,376,053
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,606,283

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

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

**SCHEDULE A
(Form 990)**

Public Charity Status and Public Support

OMB No. 1545-0047

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

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public
Inspection

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

Name of the organization

BAYARTS

Employer identification number

34-0978368

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

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

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

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

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

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

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Row 14: Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) 14 %
Row 15: Public support percentage from 2021 Schedule A, Part II, line 14 15 %

16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	327,094	322,212	308,724	350,055	343,301	1,651,386
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	757,144	631,770	298,999	488,954	672,745	2,849,612
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	1,084,238	953,982	607,723	839,009	1,016,046	4,500,998
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						4,500,998

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	1,084,238	953,982	607,723	839,009	1,016,046	4,500,998
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	10,139	927	1	2,406		13,473
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	10,139	927	1	2,406		13,473
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	196,741	73,259	64,694	15,572		350,266
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	1,291,118	1,028,168	672,418	856,987	1,016,046	4,864,737

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	92.52 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	99.46 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions		Current Year		
1	Amounts paid to supported organizations to accomplish exempt purposes	1		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3		
4	Amounts paid to acquire exempt-use assets	4		
5	Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i>)	5		
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6		
7	Total annual distributions. Add lines 1 through 6.	7		
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8		
9	Distributable amount for 2022 from Section C, line 6	9		
10	Line 8 amount divided by line 9 amount	10		
Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required— <i>explain in Part VI</i>). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2023. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

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

OMB No. 1545-0047

2022

Name of the organization

Employer identification number

BAYARTS**34-0978368**

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

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

Form 990-PF

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

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

Special Rules

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

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

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

Schedule B (Form 990) (2022)

Name of organization

Employer identification number

BAYARTS

34-0978368

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CUYAHOGA ARTS COUNCIL 1501 EUCLID AVE #407 CLEVELAND OH 44115	\$ 36,493	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	OHIO ARTS COUNCIL 30 E BROAD ST COLUMBUS OH 43215	\$ 22,994	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	PNC FOUNDATION 300 5TH AVENUE PITTSBURGH PA 15222	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

BAYARTS

Employer identification number

34-0978368

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 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements.

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

Table with 3 columns: Question number, Description, Held at the End of the Tax Year. Includes questions 1-8 regarding conservation easements.

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

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

Table with 3 columns: Question number, Description, Amount. Includes questions 1a, 1b, 2a, 2b regarding art and historical treasures.

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

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment %
 - b** Permanent endowment %
 - c** Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|---------------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,049,097	295,377	753,720
c Leasehold improvements		128,646	16,602	112,044
d Equipment		21,954	21,791	163
e Other		172,169	85,594	86,575
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				952,502

Part VII Investments – Other Securities.

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

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

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	
(2) SECURITY DEPOSIT	650
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	650

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

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

BAYARTS

Employer identification number

34-0978368

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

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

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

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

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

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>MOON DANCE</u>	<u>COMMUNITY EVENT</u>	<u>NONE</u>	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	78,712	41,029		119,741
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	78,712	41,029		119,741
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	40,416	12,915		53,331
	10 Direct expense summary. Add lines 4 through 9 in column (d)				53,331
11 Net income summary. Subtract line 10 from line 3, column (d)				66,410	

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022**Open to Public
Inspection**

Name of the organization

BAYARTS

Employer identification number

34-0978368**FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT****COMMUNITY ENGAGEMENT: BAYARTS CAMPUS, LOCATED IN CLEVELAND METROPARKS****HUNTINGTON RESERVATION AND CONSISTS OF 4 HISTORICALLY SIGNIFICANT BUILDINGS****AND THE KAREN RYEL CERAMIC ARTS AND EDUCATION CENTER, A STATE OF THE ART****CERAMIC STUDIO. IN 2015 BAYARTS ACQUIRED THE LEASE TO THE FORMER HUNTINGTON****PLAYHOUSE, ADJACENT TO THE CAMPUS TO EXPAND AND DIVERSIFY PROGRAMMING.****PHASE ONE OF THE RENOVATION WAS COMPLETED IN 2019; PHASE TWO WILL BE****COMPLETED BY 2022. BESIDES PROVIDING MUCH NEEDED SPACE FOR BAYARTS****PROGRAMMING, THIS EXPANSION PROVIDES A VENUE FOR COMMUNITY GROUPS, ARTISTS****AND OTHER ORGANIZATIONS IN NEED OF TEMPORARY WORKSPACE OR STORAGE. BAYARTS'****LOCATION IN THE PARK PROVIDES AN IDEA VENUE FOR FREE SUMMER EVENTS. AN****OUTDOOR STAGE FEATURES LOCAL PERFORMERS (LIVE MUSIC, DANCE, THEATER) ALL****FREE TO THE PUBLIC THANKS TO SPONSOR SUPPORT. ON AVERAGE, MORE THAN 20,000****VISITORS FROM ACROSS NORTHEAST OHIO ATTEND BAYARTS EVENTS. AN ANNUAL ART****FESTIVAL, OFFERS ARTISTS AN AFFORDABLE OPTION TO SELL THEIR WORK; A****SEASONAL WEEKLY MARKET FOCUSES ON COMMUNITY (AND DOGS) TO SUPPORT LOCAL****VENDORS AND SOCIALIZE. THE RENOVATION OF THE FORMER PLAYHOUSE WILL ALLOW****THIS TYPE OF PROGRAMMING, LIMITED TO WARMER MONTHS, TO BE HELD YEAR ROUND.****BAYARTS COLLABORATES WITH COMMUNITY GROUPS AND OTHER NON-PROFITS INCLUDING****CUYAHOGA PUBLIC LIBRARY, KIWANIS, CLEVELAND METROPARKS, LAKE ERIE NATURE &****SCIENCE CENTER LOCAL SCHOOLS, SCOUTS, GARDEN CLUBS AND MORE. IN RESPONSE TO****THE PANDEMIC OF 2020, A COMMUNITY MURAL WAS CREATED BY BAYARTS STUDENTS TO****REFLECT UNITY AND COMMUNITY IN THIS DIFFICULT TIME. THE MURAL, HAS BECOME A****POPULAR PHOTO OP FOR PARK VISITORS. IN 2021, THE INSTALLATION OF BAYARTS****SENSORY EDUCATIONAL GARDEN WILL COMMENCE. THIS GARDEN WILL INVOLVE STUDENTS**

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

Schedule O (Form 990) 2022

Name of the organization

Employer identification number

BAYARTS**34-0978368**

AND LOCAL VOLUNTEERS; PROGRAMMING WILL FOCUS ON EDUCATION AND UNDERSERVED POPULATIONS.

FORM 990, PART III, LINE 4B - SECOND ACCOMPLISHMENT

ARTIST SUPPORT: IT IS BAYARTS MISSION TO SUPPORT REGIONAL ARTISTS BY SHOWCASING THEIR WORK AND HELPING THEM SELL THROUGH VARIOUS MEANS. BAYARTS HAS 3 GALLERIES WITH ROTATING EXHIBITIONS; HIGHLIGHTS INCLUDE THE ANNUAL JURIED SHOW WITH CASH PRIZES, ANNUAL CERAMIC SHOW AND SALE TO FEATURE BAYARTS ADVANCED STUDENT WORK AND RAISE FUNDS FOR THE STUDIO, ART CLUB STUDENTS SHOW AND EMERGING ARTISTS. BAYARTS IS A RESPECTED VENUE FOR PROFESSIONAL ARTISTS TO EXHIBIT AND SELL THEIR WORK. BAYARTS ENCOURAGES ARTISTS OF DIVERSE POPULATIONS TO EXPLORE NEW APPROACHES WITH VARIOUS MEDIUM. BAYARTS CONSIGNMENT SHOP FEATURES HUNDREDS OF ARTISTS YEAR ROUND PROVIDING PROFESSIONAL DISPLAY, MARKETING AND COMPETITIVE COMPENSATION, THE WINTER HOLIDAY SHOP GENERATES 50% OF THE ANNUAL SHOP REVENUE. AN ANNUAL ART FESTIVAL OFFERS ARTISTS AN AFFORDABLE ALTERNATIVE TO OTHER FAIRS WHO'S ENTRY FEES MAKE THEM PROHIBITIVE. OVER 100 ARTISTS PARTICIPATE FOR THE ONE DAY FREE EVENT ATTRACTING THOUSANDS OF VISITORS. A SUMMER MARKET PROVIDES INCOME TO ARTISTS AND VENDORS WHILE BRINGING THE COMMUNITY OUT EACH WEEK.

FORM 990, PART III, LINE 4C - THIRD ACCOMPLISHMENT

EDUCATION PROGRAMMING: IN FYE JUNE 30, 2020 OVER 4,800 STUDENTS (FROM PRESCHOOLERS TO ADULTS) TOOK CLASSES WITH A WAIT-LIST 600 POTENTIAL STUDENTS FOR VARIOUS EDUCATION PROGRAMS. THE EXPANSION INTO THE FORMER PLAYHOUSE WILL PROVIDE ADDITIONAL CLASSROOMS AND FLEX SPACE FOR EDUCATION AND OTHER CULTURAL PROGRAMMING. BAYARTS THEMED SUMMER CAMPS FOR CHILDREN ARE AMONG BAYARTS' MOST POPULAR AND SUCCESSFUL PROGRAMS AND ROUTINELY SELL

Name of the organization

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BAYARTS**34-0978368**

OUT QUICKLY. BAYARTS TAGLINE "A LIFETIME OF ART BEGINS HERE," REFLECTS THE REPEAT ENROLLMENT THROUGHOUT A CHILD'S LIFETIME INTO ADULTHOOD. BAYARTS YEAR ROUND PRESCHOOL PROGRAMMING IS AN ALA CARTE MENU OF HANDS ON ART, MUSIC AND NATURE. AFTER SCHOOL AND WEEKEND ART CLUB SERVES SCHOOL AGE CHILDREN. PORTFOLIO PREP AND ADVANCED CLASSES FOR TEENS PROVIDE MENTORING AND GUIDANCE FOR ART CAREERS. ADULTS CLASSES INCLUDE BEGINNER TO ADVANCED CLASSES AND WORKSHOPS IN MANY MEDIUM: PAINTING, JEWELRY, CERAMICS, WRITING AND MORE. "CREATE NIGHTS," ARE ONE OFF EVENINGS FOR PRIVATE PARTIES OR SMALL GROUP PROJECTS LED BY BAYARTS FACULTY. BAYARTS FACULTY ARE PROFESSIONAL ARTISTS AND EDUCATORS. THEY ARE REQUIRED TO COMPLETE A BACKGROUND ASSESSMENT AND UNDERGO SAFETY TRAINING. BAYARTS HAS HOSTED CLEVELAND MUSEUM OF ART FIBER CLUB, CLEVELAND INSTITUTE OF ART (BOARD RETREAT), THE OHIO PLEIN AIR SOCIETY AND OTHER PROMINENT ORGANIZATIONS WHO ARE ATTRACTED TO THE AMENITIES AND INSPIRING SETTING.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS
THE MEMBERS VOTE FOR THE BOARD OF DIRECTORS AT THE ANNUAL MEETING.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE FEDERAL FORM 990 WAS APPROVED BY THE FINANCE COMMITTEE AND THEN PRESENTED TO THE ENTIRE BOARD PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
ALL BOARD MEMBERS ARE ASKED TO READ THE ORGANIZATION'S CONFLICT OF INTEREST POLICY AND INFORM THE BOARD OF ANY POSSIBLE CONFLICTS.

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

Name of the organization

Employer identification number

BAYARTS

34-0978368

THE EXECUTIVE DIRECTOR'S SALARY WAS DETERMINED BY THE EXECUTIVE COMMITTEE. COMMITTEE RESEARCHED INDUSTRY STANDARDS, OTHER ORGANIZATIONS' FEDERAL FORM 990S AND NEGOTIATIONS WITH THE EMPLOYEE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION CONSISTENT WITH THE REQUIREMENTS OF SECTION 6104 (D) OF THE INTERNAL REVENUE CODE AND THE REGULATIONS THEREUNDER, COPIES OF THE ORGANIZATION'S FEDERAL FORM 990 AND GOVERNING DOCUMENTS SHALL BE MADE AVAILABLE UPON REQUEST, IN A TIMELY MANER, AND SUBJECT TO THE CHARGES PERMITTED BY LAW TO ANY INDIVIDUAL WHO REQUREST IT.

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

DESCRIPTION

TOT/PROG SERVICE

MGT & GENERAL

FUNDRAISING

CONTRACT LABOR

\$ 125,597

\$ 0

\$ 0

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

BAYARTS

Identifying number
34-0978368

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	45,430

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	45,430
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus Sec % 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:								
79	Security System	3/31/08	2,178	X	1,089	7 HY 200DB	2,178	0
			<u>2,178</u>		<u>1,089</u>		<u>2,178</u>	<u>0</u>
Other Depreciation:								
1	Slab Roller	1/01/01	100		100	5 MO S/L	100	0
2	Table	1/01/01	50		50	7 MO S/L	50	0
3	Chairs (13)	1/01/01	200		200	7 MO S/L	200	0
4	Shelves	1/01/01	50		50	7 MO S/L	50	0
6	Pottery Wheels (7)	1/01/01	113		113	5 MO S/L	113	0
7	Tables	1/01/01	15		15	7 MO S/L	15	0
9	Shelves	1/01/01	25		25	7 MO S/L	25	0
11	Kiln (Automatic)	1/01/01	1,000		1,000	5 MO S/L	1,000	0
12	Kiln (Manual)	1/01/01	750		750	5 MO S/L	750	0
13	Boiler	1/01/01	450		450	5 MO S/L	450	0
14	Shelves	1/01/01	50		50	7 MO S/L	50	0
15	Kiln Hardware	1/01/01	150		150	5 MO S/L	150	0
16	Kiln Shelves	1/01/01	100		100	7 MO S/L	100	0
17	Ladders	1/01/01	50		50	7 MO S/L	50	0
18	Tools	1/01/01	50		50	5 MO S/L	50	0
20	Shelves	1/01/01	50		50	7 MO S/L	50	0
21	Furnace	1/01/01	300		300	7 MO S/L	300	0
22	File Cabinets (2)	1/01/01	25		25	7 MO S/L	25	0
23	Window installation	1/18/07	2,750		2,750	7 MO S/L	2,750	0
24	Refridgerator (Small)	1/01/01	50		50	5 MO S/L	50	0
25	Folding Machine	1/01/01	250		250	5 MO S/L	250	0
26	Shelves	1/01/01	50		50	7 MO S/L	50	0
27	Paper Cutters	1/01/01	7		7	5 MO S/L	7	0
28	File Cabinets (2)	1/01/01	25		25	7 MO S/L	25	0
35	Air Conditioner	1/01/01	100		100	7 MO S/L	100	0
37	Antique Shelf	1/01/01	50		50	5 MO S/L	50	0
38	Refridgerator (Small)	1/01/01	25		25	5 MO S/L	25	0
39	Microwave	1/01/01	50		50	5 MO S/L	50	0
40	Jewelry case/counter	1/01/01	150		150	7 MO S/L	150	0
41	Display Case	1/01/01	35		35	5 MO S/L	35	0
42	Shelves	1/01/01	50		50	7 MO S/L	50	0
43	Display Fixtures	1/01/01	25		25	7 MO S/L	25	0
44	Jewelry fixtures	1/01/01	100		100	7 MO S/L	100	0
45	Tables (3)	1/01/01	50		50	7 MO S/L	50	0
47	Air Conditioner	1/01/01	50		50	7 MO S/L	50	0
48	Tables (3)	1/01/01	25		25	7 MO S/L	25	0
51	Folding Tables (8)	1/01/01	150		150	7 MO S/L	150	0
52	Chairs (12)	1/01/01	100		100	7 MO S/L	100	0
53	Desk	1/01/01	25		25	7 MO S/L	25	0
54	File Cabinets (3)	1/01/01	15		15	7 MO S/L	15	0
57	Chairs (4)	1/01/01	50		50	7 MO S/L	50	0
58	Shelves	1/01/01	50		50	7 MO S/L	50	0
61	Space Heater	1/01/01	25		25	5 MO S/L	25	0
62	Tables (2)	1/01/01	50		50	5 MO S/L	50	0
63	Chairs (20)	1/01/01	55		55	7 MO S/L	55	0
64	Shelves	1/01/01	50		50	7 MO S/L	50	0
66	Air Conditioner	1/01/01	55		55	5 MO S/L	55	0
67	Wood Easels (7)	1/01/01	250		250	7 MO S/L	250	0
68	Metal Easels (5)	1/01/01	500		500	5 MO S/L	500	0
69	Tables (6)	1/01/01	50		50	7 MO S/L	50	0
70	Chairs (18)	1/01/01	100		100	7 MO S/L	100	0
71	Shelves	1/01/01	50		50	7 MO S/L	50	0
73	Air Conditioner	1/01/01	100		100	7 MO S/L	100	0
74	Large Paper Cutter	1/01/01	25		25	5 MO S/L	25	0
75	Deck around caboose	8/29/07	1,800		1,800	7 MO S/L	1,800	0
76	Windows	11/02/07	4,125		4,125	7 MO S/L	4,125	0
77	Shelves	1/28/08	4,000		4,000	7 MO S/L	4,000	0
78	Upstairs classroom	1/31/08	3,355		3,355	7 MO S/L	3,355	0
82	Contractor fees	12/31/09	68,996		68,996	39 MO S/L	23,186	1,769
83	Architect fees	12/31/09	35,569		35,569	39 MO S/L	11,948	912
84	Classroom tables	6/14/10	1,264		1,264	7 MO S/L	1,264	0
91	Contractior fees	12/31/10	152,633		152,633	39 MO S/L	46,181	3,914
92	Fuller Stereo	3/07/11	1,346		1,346	7 MO S/L	1,346	0

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
93	Additional renovation	3/31/11	135,516			135,516	39 MO S/L	38,744	3,474
99	Improvements	12/31/12	14,928			14,928	7 MO S/L	14,928	0
101	Easels	8/08/12	570			570	5 MO S/L	570	0
102	Pottery Room	6/30/14	55,290			55,290	39 MO S/L	10,633	1,417
104	Chairs	9/06/13	1,243			1,243	7 MO S/L	1,243	0
105	Tables	9/06/13	1,973			1,973	7 MO S/L	1,973	0
106	Improvements	12/31/01	5,587			5,587	39 MO S/L	2,308	143
107	J Woodward Classroom	8/27/14	5,427			5,427	7 MO S/L	5,427	0
108	Room Renos	12/30/14	400			400	7 MO S/L	400	0
109	Tables for Jewelry Class	2/02/15	758			758	7 MO S/L	749	9
110	Alice McGinty /Painting Studio	12/31/14	7,203			7,203	39 MO S/L	1,293	185
111	Diane Boldman gallery	9/08/14	388			388	39 MO S/L	73	10
112	Janet Woodward Classroom	9/30/14	5,375			5,375	39 MO S/L	999	138
113	Other improvements	6/30/15	133			133	39 MO S/L	22	3
114	Stage	6/08/15	1,552			1,552	39 MO S/L	262	40
117	Sound System	3/31/15	3,305			3,305	5 MO S/L	3,305	0
118	Pottery Room	12/31/14	498,892			498,892	39 MO S/L	90,601	12,792
119	Janet Wood classroom	8/11/14	135			135	39 MO S/L	26	3
121	laptop	12/02/14	575			575	5 MO S/L	575	0
122	Computer	4/28/15	615			615	5 MO S/L	615	0
123	computer	5/20/15	645			645	5 MO S/L	645	0
124	Hot spots (WI Fi0	6/02/15	824			824	5 MO S/L	824	0
125	Security System	5/13/15	1,250			1,250	5 MO S/L	1,250	0
126	Porch	11/23/15	12,306			12,306	39 MO S/L	1,919	316
127	2 Computers	9/30/15	1,512			1,512	5 MO S/L	1,512	0
129	Donated furniture	6/30/16	10,000			10,000	7 MO S/L	10,000	0
130	2 Laptop computers	10/19/16	1,658			1,658	5 MO S/L	1,658	0
131	5 mac Books	12/02/16	7,144			7,144	5 MO S/L	7,144	0
132	Electrical upgrades	10/11/16	5,450			5,450	39 MO S/L	734	139
133	Awning	8/16/16	3,000			3,000	39 MO S/L	410	77
134	Improvemnts	12/31/14	27,455			27,455	39 MO S/L	3,872	704
135	Nancy Desktop	3/27/17	898			898	5 MO S/L	853	45
136	Furniture Hand Made	12/31/17	3,000			3,000	7 MO S/L	1,714	429
137	Playhouse	12/31/17	37,285			37,285	5 MO S/L	29,828	7,457
138	Playhouse equipment	12/01/18	13,990			13,990	39 MO S/L	1,106	359
139	Playhouse building	12/01/18	34,711			34,711	20 MO S/L	5,351	1,736
140	Computer	12/01/18	888			888	5 MO S/L	548	177
141	Security Camera	3/14/19	1,700			1,700	5 MO S/L	963	340
142	Computer-Laptop	5/22/19	549			549	5 MO S/L	284	109
143	Desktop computer	7/10/19	898			898	5 MO S/L	449	180
144	Laptop	8/12/19	699			699	5 MO S/L	338	140
145	laptop	11/29/19	454			454	5 MO S/L	189	91
147	Sprinkler System	2/01/19	23,966			23,966	15 MO S/L	4,660	1,598
148	Security and Fire Alarms	2/05/19	6,774			6,774	15 MO S/L	1,317	452
149	Playhouse Improvements	3/04/19	76,945			76,945	39 MO S/L	5,590	1,973
150	HVAC Equipment	2/28/19	12,013			12,013	15 MO S/L	2,269	801
151	Playhouse improvements	3/08/19	29,076			29,076	39 MO S/L	2,112	746
152	Desktop computer (2)	12/02/19	864			864	5 MO S/L	360	173
153	Water Cooler/Bottle Filer	7/03/19	4,726			4,726	5 MO S/L	2,363	945
154	Cash register	10/22/20	799			799	5 MO S/L	186	160
155	Architect fees	8/01/21	9,922			9,922	39 MO S/L	106	254
157	Chairs	7/20/21	3,042			3,042	7 MO S/L	181	435
158	Donated piano	4/01/22	5,000			5,000	5 MO S/L	0	750
159	Architect fees	10/25/22	8,222			8,222	39 MO S/L	0	35
Total Other Depreciation			<u>1,369,688</u>			<u>1,369,688</u>		<u>371,756</u>	<u>45,430</u>
Total ACRS and Other Depreciation			<u>1,369,688</u>			<u>1,369,688</u>		<u>371,756</u>	<u>45,430</u>
Amortization:									
120	Website	6/30/15	7,800			7,800	5 MO Amort	7,800	0
128	Web design completion	7/15/15	3,100			3,100	5 MO Amort	3,100	0
			<u>10,900</u>			<u>10,900</u>		<u>10,900</u>	<u>0</u>

Federal Asset Report

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Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
	Grand Totals		1,382,766			1,381,677		384,834	45,430
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>1,382,766</u>			<u>1,381,677</u>		<u>384,834</u>	<u>45,430</u>

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus Sec % 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
5-year GDS Property:								
158	Donated piano	4/01/22	5,000	X	0	5 HY 200DB	0	5,000
			<u>5,000</u>		<u>0</u>		<u>0</u>	<u>5,000</u>
Other Depreciation:								
1	Slab Roller	1/01/01	0		0	0 HY	0	0
2	Table	1/01/01	0		0	0 HY	0	0
3	Chairs (13)	1/01/01	0		0	0 HY	0	0
4	Shelves	1/01/01	0		0	0 HY	0	0
6	Pottery Wheels (7)	1/01/01	0		0	0 HY	0	0
7	Tables	1/01/01	0		0	0 HY	0	0
9	Shelves	1/01/01	0		0	0 HY	0	0
11	Kiln (Automatic)	1/01/01	0		0	0 HY	0	0
12	Kiln (Manual)	1/01/01	0		0	0 HY	0	0
13	Boiler	1/01/01	0		0	0 HY	0	0
14	Shelves	1/01/01	0		0	0 HY	0	0
15	Kiln Hardware	1/01/01	0		0	0 HY	0	0
16	Kiln Shelves	1/01/01	0		0	0 HY	0	0
17	Ladders	1/01/01	0		0	0 HY	0	0
18	Tools	1/01/01	0		0	0 HY	0	0
20	Shelves	1/01/01	0		0	0 HY	0	0
21	Furnace	1/01/01	0		0	0 HY	0	0
22	File Cabinets (2)	1/01/01	0		0	0 HY	0	0
23	Window installation	1/18/07	0		0	0 HY	0	0
24	Refridgerator (Small)	1/01/01	0		0	0 HY	0	0
25	Folding Machine	1/01/01	0		0	0 HY	0	0
26	Shelves	1/01/01	0		0	0 HY	0	0
27	Paper Cutters	1/01/01	0		0	0 HY	0	0
28	File Cabinets (2)	1/01/01	0		0	0 HY	0	0
35	Air Conditioner	1/01/01	0		0	0 HY	0	0
37	Antique Shelf	1/01/01	0		0	0 HY	0	0
38	Refridgerator (Small)	1/01/01	0		0	0 HY	0	0
39	Microwave	1/01/01	0		0	0 HY	0	0
40	Jewelry case/counter	1/01/01	0		0	0 HY	0	0
41	Display Case	1/01/01	0		0	0 HY	0	0
42	Shelves	1/01/01	0		0	0 HY	0	0
43	Display Fixtures	1/01/01	0		0	0 HY	0	0
44	Jewelry fixtures	1/01/01	0		0	0 HY	0	0
45	Tables (3)	1/01/01	0		0	0 HY	0	0
47	Air Conditioner	1/01/01	0		0	0 HY	0	0
48	Tables (3)	1/01/01	0		0	0 HY	0	0
51	Folding Tables (8)	1/01/01	0		0	0 HY	0	0
52	Chairs (12)	1/01/01	0		0	0 HY	0	0
53	Desk	1/01/01	0		0	0 HY	0	0
54	File Cabinets (3)	1/01/01	0		0	0 HY	0	0
57	Chairs (4)	1/01/01	0		0	0 HY	0	0
58	Shelves	1/01/01	0		0	0 HY	0	0
61	Space Heater	1/01/01	0		0	0 HY	0	0
62	Tables (2)	1/01/01	0		0	0 HY	0	0
63	Chairs (20)	1/01/01	0		0	0 HY	0	0
64	Shelves	1/01/01	0		0	0 HY	0	0
66	Air Conditioner	1/01/01	0		0	0 HY	0	0
67	Wood Easels (7)	1/01/01	0		0	0 HY	0	0
68	Metal Easels (5)	1/01/01	0		0	0 HY	0	0
69	Tables (6)	1/01/01	0		0	0 HY	0	0
70	Chairs (18)	1/01/01	0		0	0 HY	0	0
71	Shelves	1/01/01	0		0	0 HY	0	0
73	Air Conditioner	1/01/01	0		0	0 HY	0	0
74	Large Paper Cutter	1/01/01	0		0	0 HY	0	0
75	Deck around caboose	8/29/07	0		0	0 HY	0	0
76	Windows	11/02/07	0		0	0 HY	0	0
77	Shelves	1/28/08	0		0	0 HY	0	0
78	Upstairs classroom	1/31/08	0		0	0 HY	0	0
79	Security System	3/31/08	0		0	0 HY	0	0
82	Contractor fees	12/31/09	0		0	0 HY	0	0
83	Architect fees	12/31/09	0		0	0 HY	0	0
84	Classroom tables	6/14/10	0		0	0 HY	0	0
91	Contractor fees	12/31/10	0		0	0 HY	0	0

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv	Meth	Prior	Current
92	Fuller Stereo	3/07/11	0			0	0	HY	0	0
93	Additional renovation	3/31/11	0			0	0	HY	0	0
99	Improvements	12/31/12	0			0	0	HY	0	0
101	Easels	8/08/12	0			0	0	HY	0	0
102	Pottery Room	6/30/14	0			0	0	HY	0	0
104	Chairs	9/06/13	0			0	0	HY	0	0
105	Tables	9/06/13	0			0	0	HY	0	0
106	Improvements	12/31/01	0			0	0	HY	0	0
107	J Woodward Classroom	8/27/14	0			0	0	HY	0	0
108	Room Renos	12/30/14	0			0	0	HY	0	0
109	Tables for Jewelry Class	2/02/15	0			0	0	HY	0	0
110	Alice McGinty /Painting Studio	12/31/14	0			0	0	HY	0	0
111	Diane Boldman gallery	9/08/14	0			0	0	HY	0	0
112	Janet Woodward Classroom	9/30/14	0			0	0	HY	0	0
113	Other improvements	6/30/15	0			0	0	HY	0	0
114	Stage	6/08/15	0			0	0	HY	0	0
117	Sound System	3/31/15	0			0	0	HY	0	0
118	Pottery Room	12/31/14	0			0	0	HY	0	0
119	Janet Wood classroom	8/11/14	0			0	0	HY	0	0
121	laptop	12/02/14	0			0	0	HY	0	0
122	Computer	4/28/15	0			0	0	HY	0	0
123	computer	5/20/15	0			0	0	HY	0	0
124	Hot spots (WI Fi)	6/02/15	0			0	0	HY	0	0
125	Security System	5/13/15	0			0	0	HY	0	0
126	Porch	11/23/15	0			0	0	HY	0	0
127	2 Computers	9/30/15	0			0	0	HY	0	0
129	Donated furniture	6/30/16	0			0	0	HY	0	0
130	2 Laptop computers	10/19/16	0			0	0	HY	0	0
131	5 mac Books	12/02/16	0			0	0	HY	0	0
132	Electrical upgrades	10/11/16	0			0	0	HY	0	0
133	Awning	8/16/16	0			0	0	HY	0	0
134	Improvements	12/31/14	0			0	0	HY	0	0
135	Nancy Desktop	3/27/17	0			0	0	HY	0	0
136	Furniture Hand Made	12/31/17	0			0	0	HY	0	0
137	Playhouse	12/31/17	0			0	0	HY	0	0
138	Playhouse equipment	12/01/18	0			0	0	HY	0	0
139	Playhouse building	12/01/18	0			0	0	HY	0	0
140	Computer	12/01/18	0			0	0	HY	0	0
141	Security Camera	3/14/19	0			0	0	HY	0	0
142	Computer-Laptop	5/22/19	0			0	0	HY	0	0
143	Desktop computer	7/10/19	0			0	0	HY	0	0
144	Laptop	8/12/19	0			0	0	HY	0	0
145	laptop	11/29/19	0			0	0	HY	0	0
147	Sprinkler System	2/01/19	0			0	0	HY	0	0
148	Security and Fire Alarms	2/05/19	0			0	0	HY	0	0
149	Playhouse Improvements	3/04/19	0			0	0	HY	0	0
150	HVAC Equipment	2/28/19	0			0	0	HY	0	0
151	Playhouse improvements	3/08/19	0			0	0	HY	0	0
152	Desktop computer (2)	12/02/19	0			0	0	HY	0	0
153	Water Cooler/Bottle Filer	7/03/19	0			0	0	HY	0	0
154	Cash register	10/22/20	0			0	0	HY	0	0
155	Architect fees	8/01/21	0			0	0	HY	0	0
157	Chairs	7/20/21	0			0	0	HY	0	0
159	Architect fees	10/25/22	0			0	0	HY	0	0
Total Other Depreciation			<u>0</u>			<u>0</u>			<u>0</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>0</u>			<u>0</u>			<u>0</u>	<u>0</u>
Grand Totals			5,000			0			0	5,000
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>			<u>0</u>	<u>0</u>
Net Grand Totals			<u>5,000</u>			<u>0</u>			<u>0</u>	<u>5,000</u>

TR00122 BAYarts

34-0978368

FYE: 12/31/2022

Bonus Depreciation Report

Form 990, Page 1

<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Tax Cost</u>	<u>Bus Pct</u>	<u>Tax Sec 179 Exp</u>	<u>Current Bonus</u>	<u>Prior Bonus</u>	<u>Tax - Basis for Depr</u>
79	Security System	3/31/08	2,178		0	0	1,089	1,089
Grand Total			<u>2,178</u>		<u>0</u>	<u>0</u>	<u>1,089</u>	<u>1,089</u>

TR00122 BAYarts

34-0978368

FYE: 12/31/2022

Depreciation Adjustment Report All Business Activities

AMT
Adjustments/
Preferences

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
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There are no assets that meet the criteria of this report

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
79	Security System	3/31/08	2,178	0	0
			<u>2,178</u>	<u>0</u>	<u>0</u>
Other Depreciation:					
1	Slab Roller	1/01/01	100	0	0
2	Table	1/01/01	50	0	0
3	Chairs (13)	1/01/01	200	0	0
4	Shelves	1/01/01	50	0	0
6	Pottery Wheels (7)	1/01/01	113	0	0
7	Tables	1/01/01	15	0	0
9	Shelves	1/01/01	25	0	0
11	Kiln (Automatic)	1/01/01	1,000	0	0
12	Kiln (Manual)	1/01/01	750	0	0
13	Boiler	1/01/01	450	0	0
14	Shelves	1/01/01	50	0	0
15	Kiln Hardware	1/01/01	150	0	0
16	Kiln Shelves	1/01/01	100	0	0
17	Ladders	1/01/01	50	0	0
18	Tools	1/01/01	50	0	0
20	Shelves	1/01/01	50	0	0
21	Furnace	1/01/01	300	0	0
22	File Cabinets (2)	1/01/01	25	0	0
23	Window installation	1/18/07	2,750	0	0
24	Refridgerator (Small)	1/01/01	50	0	0
25	Folding Machine	1/01/01	250	0	0
26	Shelves	1/01/01	50	0	0
27	Paper Cutters	1/01/01	7	0	0
28	File Cabinets (2)	1/01/01	25	0	0
35	Air Conditioner	1/01/01	100	0	0
37	Antique Shelf	1/01/01	50	0	0
38	Refridgerator (Small)	1/01/01	25	0	0
39	Microwave	1/01/01	50	0	0
40	Jewelry case/counter	1/01/01	150	0	0
41	Display Case	1/01/01	35	0	0
42	Shelves	1/01/01	50	0	0
43	Display Fixtures	1/01/01	25	0	0
44	Jewelry fixtures	1/01/01	100	0	0
45	Tables (3)	1/01/01	50	0	0
47	Air Conditioner	1/01/01	50	0	0
48	Tables (3)	1/01/01	25	0	0
51	Folding Tables (8)	1/01/01	150	0	0
52	Chairs (12)	1/01/01	100	0	0
53	Desk	1/01/01	25	0	0
54	File Cabinets (3)	1/01/01	15	0	0
57	Chairs (4)	1/01/01	50	0	0
58	Shelves	1/01/01	50	0	0
61	Space Heater	1/01/01	25	0	0
62	Tables (2)	1/01/01	50	0	0
63	Chairs (20)	1/01/01	55	0	0
64	Shelves	1/01/01	50	0	0
66	Air Conditioner	1/01/01	55	0	0
67	Wood Easels (7)	1/01/01	250	0	0
68	Metal Easels (5)	1/01/01	500	0	0
69	Tables (6)	1/01/01	50	0	0
70	Chairs (18)	1/01/01	100	0	0
71	Shelves	1/01/01	50	0	0
73	Air Conditioner	1/01/01	100	0	0
74	Large Paper Cutter	1/01/01	25	0	0
75	Deck around caboose	8/29/07	1,800	0	0
76	Windows	11/02/07	4,125	0	0
77	Shelves	1/28/08	4,000	0	0
78	Upstairs classroom	1/31/08	3,355	0	0
82	Contractor fees	12/31/09	68,996	1,769	0
83	Architect fees	12/31/09	35,569	912	0

Asset	Description	Date In Service	Cost	Tax	AMT
84	Classroom tables	6/14/10	1,264	0	0
91	Contractor fees	12/31/10	152,633	3,914	0
92	Fuller Stereo	3/07/11	1,346	0	0
93	Additional renovation	3/31/11	135,516	3,475	0
99	Improvements	12/31/12	14,928	0	0
101	Easels	8/08/12	570	0	0
102	Pottery Room	6/30/14	55,290	1,418	0
104	Chairs	9/06/13	1,243	0	0
105	Tables	9/06/13	1,973	0	0
106	Improvements	12/31/01	5,587	143	0
107	J Woodward Classroom	8/27/14	5,427	0	0
108	Room Renos	12/30/14	400	0	0
109	Tables for Jewelry Class	2/02/15	758	0	0
110	Alice McGinty /Painting Studio	12/31/14	7,203	184	0
111	Diane Boldman gallery	9/08/14	388	10	0
112	Janet Woodward Classroom	9/30/14	5,375	138	0
113	Other improvements	6/30/15	133	4	0
114	Stage	6/08/15	1,552	40	0
117	Sound System	3/31/15	3,305	0	0
118	Pottery Room	12/31/14	498,892	12,792	0
119	Janet Wood classroom	8/11/14	135	4	0
121	laptop	12/02/14	575	0	0
122	Computer	4/28/15	615	0	0
123	computer	5/20/15	645	0	0
124	Hot spots (WI Fi0	6/02/15	824	0	0
125	Security System	5/13/15	1,250	0	0
126	Porch	11/23/15	12,306	316	0
127	2 Computers	9/30/15	1,512	0	0
129	Donated furniture	6/30/16	10,000	0	0
130	2 Laptop computers	10/19/16	1,658	0	0
131	5 mac Books	12/02/16	7,144	0	0
132	Electrical upgrades	10/11/16	5,450	140	0
133	Awning	8/16/16	3,000	77	0
134	Improvemnts	12/31/14	27,455	704	0
135	Nancy Desktop	3/27/17	898	0	0
136	Furniture Hand Made	12/31/17	3,000	428	0
137	Playhouse	12/31/17	37,285	0	0
138	Playhouse equipment	12/01/18	13,990	358	0
139	Playhouse building	12/01/18	34,711	1,735	0
140	Computer	12/01/18	888	163	0
141	Security Camera	3/14/19	1,700	340	0
142	Computer-Laptop	5/22/19	549	110	0
143	Desktop computer	7/10/19	898	179	0
144	Laptop	8/12/19	699	139	0
145	laptop	11/29/19	454	90	0
147	Sprinkler System	2/01/19	23,966	1,598	0
148	Security and Fire Alarms	2/05/19	6,774	451	0
149	Playhouse Improvements	3/04/19	76,945	1,973	0
150	HVAC Equipment	2/28/19	12,013	801	0
151	Playhouse improvements	3/08/19	29,076	745	0
152	Desktop computer (2)	12/02/19	864	173	0
153	Water Cooler/Bottle Filer	7/03/19	4,726	946	0
154	Cash register	10/22/20	799	160	0
155	Architect fees	8/01/21	9,922	255	0
157	Chairs	7/20/21	3,042	434	0
158	Donated piano	4/01/22	5,000	1,000	0
159	Architect fees	10/25/22	8,222	211	0
Total Other Depreciation			1,369,688	38,329	0
Total ACRS and Other Depreciation			1,369,688	38,329	0

Amortization:

120	Website	6/30/15	7,800	0	0
128	Web design completion	7/15/15	3,100	0	0

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
			<u>10,900</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>1,382,766</u>	<u>38,329</u>	<u>0</u>

TR00122 BAYarts

34-0978368

FYE: 12/31/2022

Federal Statements

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

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management & General</u>	<u>Fund Raising</u>
CONTRACT LABOR	\$ <u>125,597</u>	\$ <u>125,597</u>	\$ _____	\$ _____
TOTAL	\$ <u><u>125,597</u></u>	\$ <u><u>125,597</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

TR00122 BAYarts
34-0978368
FYE: 12/31/2022

Federal Statements

Schedule A, Part III, Line 1(e)

<u>Description</u>	<u>Amount</u>
GOV'T	\$ 73,176
CAPITAL CAMPAIGN	175,270
FOUNDATION	26,390
UNRESTRICTED	63,465
IN-KIND	5,000
TOTAL	<u>\$ 343,301</u>

Schedule A, Part III, Line 2(e)

<u>Description</u>	<u>Amount</u>
EDUCATION	\$ 432,836
GALLERY, SHOP	82,130
RENTAL	38,038
COMMUNITY EVENTS	41,029
MOON DANCE	78,712
TOTAL	<u>\$ 672,745</u>

Schedule A, Part III, Line 11

<u>Description</u>	<u>Amount</u>
LESS: DEDUCTIONS	\$ -355
TOTAL	<u>\$ -1,000</u>

Federal Statements

Community Events

Other Direct Fundraising or Gaming Expenses

<u>Description</u>	<u>Amount</u>
	\$ <u>12,915</u>
TOTAL	\$ <u><u>12,915</u></u>

Federal Statements

Moon Dance

Other Direct Fundraising or Gaming Expenses

<u>Description</u>	<u>Amount</u>
	\$ <u>40,416</u>
TOTAL	\$ <u><u>40,416</u></u>