

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 01-01-2022, and ending 12-31-2022

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

C Name of organization
NORTH IOWA CULTURAL CENTER & MUSEUM

Doing business as
SURF BALLROOM & MUSEUM

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
460 NORTH SHORE DRIVE

City or town, state or province, country, and ZIP or foreign postal code
CLEAR LAKE, IA 50428

D Employer identification number
26-1160215

E Telephone number
(641) 357-6151

G Gross receipts \$ 2,120,799

F Name and address of principal officer:
LAURIE LIETZ
460 N SHORE DRIVE
CLEAR LAKE, IA 50428

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

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

H(c) Group exemption number ▶

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

J Website: ▶ WWW.SURFBALLROOM.COM

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 2007 **M** State of legal domicile: IA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
PROVIDE CULTURAL, EDUCATIONAL, AND ENTERTAINMENT OPPORTUNITIES.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	4
4 Number of independent voting members of the governing body (Part VI, line 1b)	3
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	66
6 Total number of volunteers (estimate if necessary)	150
7a Total unrelated business revenue from Part VIII, column (C), line 12	118,303
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	70,998

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	1,273,651	63,043
9 Program service revenue (Part VIII, line 2g)	1,470,560	1,879,342
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	45	27
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	87,787	118,303
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,832,043	2,060,715
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)	259,435	429,008
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,317,181	1,602,416
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,576,616	2,031,424
19 Revenue less expenses. Subtract line 18 from line 12	1,255,427	29,291

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	2,980,482	3,125,237
21 Total liabilities (Part X, line 26)	580,662	696,126
22 Net assets or fund balances. Subtract line 21 from line 20	2,399,820	2,429,111

Part II Signature Block

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

Sign Here

Signature of officer
Date 2023-11-10

LAURIE LIETZ EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date 2023-11-10 Check if self-employed PTIN P00231240

Firm's name ▶ GOGERTY & ASSOCIATES PLC Firm's EIN ▶ 85-3972178

Firm's address ▶ 103 EAST STATE SUITE 619 MASON CITY, IA 50401 Phone no. (641) 423-8000

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

PROVIDE CULTURAL, EDUCATIONAL, AND ENTERTAINMENT OPPORTUNITIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,907,233 including grants of \$) (Revenue \$ 1,879,342)
See Additional Data

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

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

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

4e Total program service expenses ▶ 1,907,233

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding organizational reporting, compensation, and tax-exempt status.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, W-2G forms, and gaming winnings.

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

Table with 3 main columns: Question/Description, Input Field, and Yes/No/Amount. Rows include questions 2a through 17 regarding employee reporting, federal employment tax returns, business income, foreign accounts, prohibited transactions, charitable contributions, and various organizational requirements.

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (4), 1b (3), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

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

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

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

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

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

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

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LAURIE LIETZ EXECUTIVE DI	40.00	X					96,487	0	0	
(2) SHANE COONEY DIRECTOR	1.00	X					0	0	0	
(3) JEFF NICHOLAS PRESIDENT	1.00	X		X			0	0	0	
(4) DALE SNYDER DIRECTOR	1.00	X					0	0	0	
(5) PAUL STEVENSON SEC/TREAS	1.00	X		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			

1b Sub-Total	▶		
c Total from continuation sheets to Part VII, Section A	▶		
d Total (add lines 1b and 1c)	▶	96,487	

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 ▶

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
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>		No
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>		No

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 ▶

Part VIII Statement of Revenue

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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; and Other Revenue.

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	96,487	48,244	48,243	
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	302,034	302,034		
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	30,487	23,106	7,381	
11 Fees for services (non-employees):				
a Management				
b Legal	-575	-575		
c Accounting	8,854		8,854	
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)	17,537	16,373	1,164	
12 Advertising and promotion	89,514	87,534	1,980	
13 Office expenses	35,224	10,605	24,619	
14 Information technology				
15 Royalties				
16 Occupancy	127,043	127,043		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	521		521	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	62,304	62,304		
23 Insurance	43,111	42,222	889	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PERFORMING ARTISTS	891,334	891,334		
b SUPPLIES	240,126	240,126		
c CREDIT CARD FEES	40,036	40,036		
d TAXES	14,910		14,910	
e All other expenses	32,477	16,847	15,630	
25 Total functional expenses. Add lines 1 through 24e	2,031,424	1,907,233	124,191	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,393,368	1	708,769
	2 Savings and temporary cash investments	480,082	2	42,271
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,575	4	14,787
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	95,750
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	2,369,978		
	b Less: accumulated depreciation	959,855		
		1,086,483	10c	1,410,123
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	18,474	12	853,537
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	500	15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,980,482	16	3,125,237	
Liabilities	17 Accounts payable and accrued expenses	12,423	17	-4,755
	18 Grants payable		18	
	19 Deferred revenue	179,832	19	320,537
	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	388,407	24	380,344
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	580,662	26	696,126
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	2,395,560	27	2,416,166
	28 Net assets with donor restrictions	4,260	28	12,945
	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	2,399,820	32	2,429,111	
33 Total liabilities and net assets/fund balances	2,980,482	33	3,125,237	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,060,715
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,031,424
3	Revenue less expenses. Subtract line 2 from line 1	3	29,291
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,399,820
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 in 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	2,429,111

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- 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 in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- 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 in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		No
2b		No
2c		
3a		No
3b		

Software ID:**Software Version:****EIN:** 26-1160215**Name:** NORTH IOWA CULTURAL CENTER & MUSEUM

Form 990 (2022)

Form 990, Part III, Line 4a:

THE NORTH IOWA CULTURAL CENTER AND MUSEUM OPERATES, MAINTAINS, AND PRESERVES THE HISTORICAL SURF BALLROOM LOCATED IN CLEAR LAKE, IOWA. OUR MUSEUM IS OPEN TO THE PUBLIC DAILY. WE PROVIDE NUMEROUS PROGRAMS TO EDUCATE VISITORS AND FANS ABOUT THE HISTORY, AND CONTINUING SIGNIFICANCE, OF ALL GENRES OF MUSIC WITH AN EMPHASIS ON BIG BAND AND ROCK AND ROLL MUSIC. WE CARRIED OUT OUR MISSION THROUGH 1) THE OPERATION OF A MUSEUM WHERE WE COLLECT, ARCHIVE AND PRESERVE MUSICAL ARTIFACTS FOR FUTURE GENERATIONS SO THEY MAY BE ABLE TO UNDERSTAND AND APPRECIATE THE WAY MUSIC HAS DEVELOPED DURING THE LAST CENTURY 2) THROUGH THE EMPLOYMENT OF AN EDUCATION DIRECTOR WHO CONDUCTS EDUCATIONAL PROGRAMS BOTH AT THE SURF BALLROOM AND THROUGHOUT THE AREA INCLUDING CLASSROOM VISITS, SCHOOL TOURS AT THE BALLROOM, PIANO AND GUITAR LESSONS, SUMMER PROGRAMMING AND SPECIAL EVENTS, AND 3) WE PROVIDE NUMEROUS TOURS, SEMINARS, AND MUSICAL PROGRAMS FOR THE PUBLIC WHICH DEMONSTRATE THE MUSIC PERFORMED HERE AND IN AMERICA DURING THE PAST 65+ YEARS. 2022 PROGRAM SERVICE ACCOMPLISHMENTS INCLUDE THE FOLLOWING: 1. HOSTING 15 MOTORCOACH TOURS 2. HOSTING 25,055 MUSEUM VISITORS FROM 50 STATES AND 18 FOREIGN COUNTRIES 3. HOSTING 31 CONCERTS AND SPECIAL EVENTS WITH AN ESTIMATED ATTENDANCE OF 27,184 4. MUSIC ENRICHMENT CENTER: AS THE PREMIER LOCATION IN NORTH IOWA FOR PEOPLE TO EXPERIENCE LIVE MUSIC, THE SURF BALLROOM ALSO STRIVES TO USE OUR PLATFORM TO PROVIDE INDIVIDUALS WITH AMPLE EDUCATIONAL AND CULTURAL OPPORTUNITIES AS WELL. THE MUSIC ENRICHMENT CENTER IS DEDICATED TO PROVIDING ENGAGING, HANDS ON, LIFELONG LEARNING OPPORTUNITIES TO STUDENTS OF ALL AGES IN THE GREATER NORTH IOWA AREA. WE ARE PASSIONATE ABOUT SHARING THE STORY OF THE HISTORIC SURF BALLROOM, CREATING RELEVANT CURRICULUM TO ASSIST SCHOOLS, AND CONTINUALLY WORKING TO INSPIRE GENERATIONS THROUGH THE MUSIC THAT LIVES ON. INSTRUMENT PETTING ZOO: THE SURF BALLROOM INSTRUMENT PETTING ZOO ALLOWS STUDENTS TO GAIN HANDS ON EXPERIENCE WITH INSTRUMENTS OF ALL TYPES. STRING, PERCUSSION, AND KEYBOARD INSTRUMENTS ARE ON DISPLAY FOR STUDENTS TO GAIN HANDS-ON EXPERIENCE WITH. CHILDREN LEARN HOW THE INSTRUMENTS PRODUCE SOUND, WHERE THE INSTRUMENTS COME FROM, AND DIFFERENT PLAYING TECHNIQUES. INSTRUMENTS FROM DIFFERENT CULTURES ARE ALSO FEATURED FOR STUDENTS TO PLAY AND LEARN ABOUT. THIS PROGRAM STRIVES TO SPARKS CHILDREN'S INTEREST IN LEARNING AN INSTRUMENT AND DEVELOP A PASSION FOR MUSIC. THIS HANDS ON PROGRAM ALSO ALLOWS STUDENTS THE OPPORTUNITY TO TEST OUT NEW INSTRUMENTS BEFORE COMMITTING TO PURCHASING ONE, WHILE HELPING STUDENTS DISCOVER NEW INSTRUMENTS AND WHICH ONE THEY WOULD MOST ENJOY LEARNING. FEATURING INSTRUMENTS FROM DIFFERENT CULTURES SHOWCASES TO STUDENTS THE IMPORTANCE OF MUSIC THROUGHOUT HISTORY IN CULTURES AROUND THE WORLD, DEVELOPING AN APPRECIATE FOR MUSIC AND HISTORY. THE INSTRUMENT PETTING ZOO REACHED NEARLY 550 STUDENTS IN 2022. MUSIC TEACHERS/STUDENTS: - NICK JOHNSON, SUB-CONTRACTED GUITAR INSTRUCTOR, CONTINUED TEACHING GUITAR AND STRING INSTRUMENT LESSONS IN 2022 WITH 15 STUDENTS WHO RECEIVE WEEKLY LESSONS. - PIANO TEACHERS WERE SUB-CONTRACTED AND THEY TAUGHT PIANO LESSONS TO 90 STUDENTS WEEKLY AT THE MEC. - MARISSA HUMBURG PORVIDED MUSIC THERAPY TO 15 STUDENTS WEEKLY DURING THE SUMMER OF 2022. - BRUCE RAY TAUGHT A WEEKLY BEGINNER GUITAR GROUP CLASS DURING THE SUMMER OF 2022 WITH 15 STUDENTS. MUSIC THERAPY: IN APRIL OF 2022, THE SURF BALLROOM STARTED A PARTNERSHIP WITH SOUTHERN MINNESOTA MUSIC THERAPY. MUSIC THERAPIST MARISSA HUMBURG VISITED THE MEC WEEKLY FROM JUNE-AUGUST 2022 SEEING CLIENTS BOTH ONE ON ONE AND IN SMALL GROUP SETTINGS. USING THE POWER OF MUSIC, MUSIC THERAPY PROVIDES CHILDREN AND ADULTS A FUN, THERAPEUTIC WAY TO ACHIEVE COGNITIVE, EMOTIONAL, SOCIAL, PHYSICAL AND DEVELOPMENTAL GOALS. CHILDREN AND YOUNG ADULTS MAY BENEFIT FROM USING MUSIC THERAPEUTICALLY, AS IT CAN HELP WORK ON AREAS LIKE: INCREASING SOCIAL SKILLS, PROMOTING COMMUNICATION, TAKING-TURNS, FINE AND GROSS MOTOR MOVEMENTS, IMPROVING COGNITION. FOR OLDER ADULTS, MUSIC CREATES OPPORTUNITIES TO: MAINTAIN COGNITIVE FUNCTIONING, ENHANCE PHYSICAL BEING, PROVIDE AN OUTLET FOR SOCIALIZATION, OPPORTUNITIES TO REMINISCE. 15 STUDENTS PARTICIPATED IN 2022 (WEEKLY SESSIONS JUNE-AUGUST). CONTINUING EDUCATION: CONTINUING EDUCATION CLASSES ARE OFFERED IN PARTNERSHIP WITH NORTH IOWA AREA COMMUNITY COLLEGE. CLASSES ENHANCE LIFE SKILLS THROUGH A VARIETY OF INTERACTIVE COURSES, FROM ART & MUSIC TO CULINARY AND COMPUTER SKILLS TO PHOTOGRAPHY AND MORE. AVERAGE OF 50 STUDENTS PARTICIPATED IN CONTINUING EDUCATION CLASSES IN 2022. PARTNERSHIPS: THE MUSIC ENRICHMENT CENTER STRIVES TO GROW OUR EDUCATIONAL OUTREACH SERVICES TO INCLUDE MORE RURAL COMMUNITIES IN NORTH IOWA. PARTNERSHIPS WITHIN RURAL COMMUNITIES, SUCH AS LIBRARIES, COMMUNITY CENTERS, AND SCHOOLS PROVIDE OPPORTUNITIES TO SHARE OUR SERVICES, COLLABORATE ON JOINT ENDEAVORS AND GAIN EDUCATION PARTNERS. THE MUSIC ENRICHMENT CENTER CONTINUALLY PERUSES AND MATURES VALUE ADDED RELATIONSHIPS TO INCREASE YOUTH PARTICIPATION AND EXPAND VISIBILITY. HAVING AN EDUCATIONAL OUTREACH FACILITY HAS ALLOWED THE SURF BALLROOM TO DEVELOP MANY BENEFICIAL PARTNERSHIPS AND BRING MUSIC EDUCATION TO OUR COMMUNITY IN DIVERSE WAYS. ONE VISION, ONE VISION CHILDREN'S AUTISM CENTER, NIACC, CLEAR LAKE PUBLIC LIBRARY, CENTRAL GARDENS OF NORTH IOWA, MUSIC MAN SQUARE, CLEAR LAKE ART'S CENTER, CLEAR LAKE FARMER'S MARKET, BELMOND PUBLIC LIBRARY, GARNER PUBLIC LIBRARY, GIRL SCOUTS OF GREATER IOWA, NORTH IOWA CHILDREN'S MUSEUM, ROTARY OF CLEAR LAKE, IOWA STATE UNIVERSITY. THE MUSIC ENRICHMENT CENTER GIVES THE COMMUNITY'S RESIDENTS A PLATFORM TO SHARE HOBBIES, INTEREST AND TALENTS. INDIVIDUALS PARTNER WITH THE MUSIC ENRICHMENT CENTER TO HOST CLASSES, RECITALS AND WORKSHOPS. ARTIFACT DISPLAYS: AN OPPORTUNITY TO SHOWCASE MUSEUM ARTIFACTS AT THE SURF BALLROOM MUSIC ENRICHMENT CENTER CONTINUES TO GIVE US THE UNIQUE CHANCE TO DISPLAY MEMORABILIA THAT HAD PREVIOUSLY BEEN KEPT IN STORAGE. WE INVESTED IN NEW SHATTERPROOF CASES TO PROTECT THE ITEMS (WHICH INCLUDE ARTICLES OF CLOTHING; MUSICAL INSTRUMENTS LIKE GUITARS, TAMBOURINES, HARMONICAS, DRUM HEADS, ETC.; POSTERS; PHOTOGRAPHS AND OTHER ITEMS) FROM DAMAGE. THESE UNIQUE MEMORABILIA HELP US SHARE PIECES OF HISTORY WITH MUSICIANS OF ALL KINDS AT THE SURF BALLROOM MUSIC ENRICHMENT CENTER. 5. RAVE ON: OUR EDUCATION COORDINATOR'S MAIN FOCUS DURING THE SCHOOL YEAR (SEPTEMBER THROUGH MAY) IS A SPECIAL CURRICULUM TITLED "RAVE ON." THESE PROGRAMS ARE AVAILABLE TO MORE THAN 710 CLASSROOMS IN CERRO GORDO AND SURROUNDING COUNTIES. CLASSES ARE TAUGHT ON SITE AT THE BALLROOM OR IN THE CLASSROOM. THE ENGAGING CURRICULUM IS DESIGNED TO TEACH THE HISTORY OF THE SURF BALLROOM, THE LIVES OF BUDDY HOLLY, RITCHIE VALENS, J.P. 'THE BIG BOPPER' RICHARDSON, AND THE IMPACT THAT THEIR MUSIC HAD ON THE WORLD. WITH THE AID OF THE "RAVE ON" CURRICULUM WE VISITED 7 SCHOOL DISTRICTS, RESULTING WITH CONTACT TO 1,660 STUDENTS IN 2022. 7 SCHOOLS ALSO TOURED THE BALLROOM, RESULTING WITH CONTACT TO AN ADDITIONAL 290 STUDENTS. 6. WINTER DANCE PARTY ROCKIN' KID'S SHOW: A SPECIAL EDUCATIONAL EVENT AND HIGHLIGHT DURING THE YEAR IS THE WINTER DANCE PARTY ROCKIN' KIDS SHOW, WHERE STUDENTS FROM ACROSS NORTH IOWA TAKE A FIELD TRIP AND EXPERIENCE THE HISTORIC VALUE OF THE SURF WITH A CONCERT JUST FOR THEM. PRIOR TO THE KID'S SHOW, THE SURF'S EDUCATION COORDINATOR VISITS CLASSROOMS TO TEACH THE HISTORY OF THE SURF. OUR GOAL IS TO CREATE AN UNFORGETTABLE, ONE-OF-A-KIND EXPERIENCE FOR NORTH IOWA STUDENTS THAT SHOWCASES THE ABILITY THAT MUSIC HAS TO BOTH INSPIRE AND CONNECT US. A TOTAL OF 4 SCHOOL DISTRICTS AND NEARLY 1,000 STUDENTS PARTICIPATED IN 2022. 7. WINTER DANCE PARTY ART CONTEST: ANOTHER ASPECT OF THE WINTER DANCE PARTY KID'S SHOW IS AN ART CONTEST THAT CLEAR CREEK K-5 STUDENTS PARTICIPATE IN EACH YEAR. DURING THEIR KID'S SHOW, MEMBERS OF THE RITCHIE VALENS FAMILY WERE PRESENT TO ANNOUNCE THE WINTER DANCE PARTY ART CONTEST WINNERS. 655 STUDENTS PARTICIPATED IN 2022. 8. ONLINE EDUCATIONAL RESOURCES: WITH AN INCREASED DEMAND FOR MATERIALS FOR HOMESCHOOLED STUDENTS AND VIRTUAL LEARNING OPPORTUNITIES, AS WELL AS THE REINTRODUCTION OF IOWA HISTORY TO THE IOWA CORE STANDARDS CURRICULUM, THE SURF RECOGNIZED THE NEED TO INCREASE THEIR SUPPORT OF MUSIC AND HISTORY EDUCATION PARTNERS. THE SURF BALLROOM CREATED AND NOW OFFERS DOWNLOADABLE TEACHING RESOURCES ON THEIR WEBSITE. TEACHERS CAN DOWNLOAD LESSON PLANS, WORKSHEETS, PBIS REWARDS AND MORE TO USE EITHER AS STAND-ALONE TEACHING MATERIALS, OR USE ALONG WITH THE CURRICULUM-BASED SCHOOL PROGRAMS THAT ARE OFFERED BOTH ON SITE AT THE BALLROOM AND IN AREA SCHOOL CLASSROOMS. - CLASSROOM BUCKET DRUMMING: STUDENTS FOLLOW PROFESSOR ANTHONY STEVENS AS HE TEACHES THE HISTORY AND TECHNIQUES IN THE ART OF BUCKET DRUMMING (FREE DELIVERY OF BUCKETS AND DRUM STICKS TO ANY SCHOOL WITHIN A 50- MILE RADIUS OF THE SURF BALLROOM). BUCKETS WERE DELIVERED TO TWO SCHOOL DISTRICTS - 250 STUDENTS IN 2022. 9

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization NORTH IOWA CULTURAL CENTER & MUSEUM	Employer identification number 26-1160215
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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 **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		
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 failed to qualify under the tests listed below, please complete Part III.)

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 grant.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4. . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on. . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . .						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage	
14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14
15 Public support percentage for 2020 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 ▶ <input type="checkbox"/>	
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 ▶ <input type="checkbox"/>	
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 ▶ <input type="checkbox"/>	
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 ▶ <input type="checkbox"/>	
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 ▶ <input type="checkbox"/>	

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.")	40,214	31,575	47,078	64,782	63,043	246,692
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	1,649,896	2,266,436	574,615	1,650,392	2,006,160	8,147,499
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	1,690,110	2,298,011	621,693	1,715,174	2,069,203	8,394,191
7a Amounts included on lines 1, 2, and 3 received from disqualified persons					1,800	1,800
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.					1,800	1,800
8 Public support. (Subtract line 7c from line 6.)						8,392,391

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.	1,690,110	2,298,011	621,693	1,715,174	2,069,203	8,394,191
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	994	828	68	45	27	1,962
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	994	828	68	45	27	1,962
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.	47,503	91,670	33,791	46,911	71,998	291,873
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.)	1,738,607	2,390,509	655,552	1,762,130	2,141,228	8,688,026

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	96.600 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	96.850 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f))	17	0 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	0 %

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 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of 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>		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <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>		
	2		
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>		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
	3b		
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>		
	3c		
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>		
	4a		
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>		
	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <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>		
	4c		
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>		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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>		
	7		
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>		
	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
	10a		
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>		
	10b		

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 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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>		

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>		

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 in 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>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <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>		

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):	1	
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 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 (<i>prior IRS approval required - 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 e			
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. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is 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.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No. 1545-0047
2022
Open to Public Inspection

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
NORTH IOWA CULTURAL CENTER & MUSEUM

Employer identification number
26-1160215

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

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

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

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

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

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

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

b Assets included in Form 990, Part X ▶ \$ _____

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Term endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----|
| 3a(i) Unrelated organizations | | |
| 3a(ii) Related organizations | | |
| 3b If "Yes" on 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		139,569		139,569
b Buildings				
c Leasehold improvements		630,033	274,774	355,259
d Equipment		725,945	642,283	83,662
e Other		874,431	42,798	831,633
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				1,410,123

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	853,537	C
(3) Other _____		
(A)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	▶ 853,537	

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)		
(10)		
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)	
(10)	
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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	▶

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

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

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information

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

Return Reference	Explanation	
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Part XIII **Supplemental Information (continued)**

Return Reference	Explanation
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Schedule L (Form 990)

Transactions with Interested Persons

OMB No. 1545-0047

2022

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization NORTH IOWA CULTURAL CENTER & MUSEUM

Employer identification number 26-1160215

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 5 columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? Yes/No.

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958.
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons. Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

Table with 9 columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No).

Total \$

Part III Grants or Assistance Benefiting Interested Persons. Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance.

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) SURF LTD	ENTITY > 35%	24,000	BUILDING RENT		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

Return Reference	Explanation

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 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
NORTH IOWA CULTURAL CENTER & MUSEUM

Employer identification number

26-1160215

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 1, ITEM C	SURF BALLROOM & MUSEUM

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	<p>THE NORTH IOWA CULTURAL CENTER AND MUSEUM OPERATES, MAINTAINS, AND PRESERVES THE HISTORICAL SURF BALLROOM LOCATED IN CLEAR LAKE, IOWA. OUR MUSEUM IS OPEN TO THE PUBLIC DAILY. WE PROVIDE NUMEROUS PROGRAMS TO EDUCATE VISITORS AND FANS ABOUT THE HISTORY, AND CONTINUING SIGNIFICANCE, OF ALL GENRES OF MUSIC WITH AN EMPHASIS ON BIG BAND AND ROCK AND ROLL MUSIC. WE CARRIED OUT OUR MISSION THROUGH 1) THE OPERATION OF A MUSEUM WHERE WE COLLECT, ARCHIVE AND PRESERVE MUSICAL ARTIFACTS FOR FUTURE GENERATIONS SO THEY MAY BE ABLE TO UNDERSTAND AND APPRECIATE THE WAY MUSIC HAS DEVELOPED DURING THE LAST CENTURY 2) THROUGH THE EMPLOYMENT OF AN EDUCATION DIRECTOR WHO CONDUCTS EDUCATIONAL PROGRAMS BOTH AT THE SURF BALLROOM AND THROUGHOUT THE AREA INCLUDING CLASSROOM VISITS, SCHOOL TOURS AT THE BALLROOM, PIANO AND GUITAR LESSONS, SUMMER PROGRAMMING AND SPECIAL EVENTS, AND 3) WE PROVIDE NUMEROUS TOURS, SEMINARS, AND MUSICAL PROGRAMS FOR THE PUBLIC WHICH DEMONSTRATE THE MUSIC PERFORMED HERE AND IN AMERICA DURING THE PAST 65+ YEARS. 2022 PROGRAM SERVICE ACCOMPLISHMENTS INCLUDE THE FOLLO WING: 1. HOSTING 15 MOTORCOACH TOURS 2. HOSTING 25,055 MUSEUM VISITORS FROM 50 STATES AND 18 FOREIGN COUNTRIES 3. HOSTING 31 CONCERTS AND SPECIAL EVENTS WITH AN ESTIMATED ATTENDANCE OF 27,184 4. MUSIC ENRICHMENT CENTER: AS THE PREMIER LOCATION IN NORTH IOWA FOR PEOPLE TO EXPERIENCE LIVE MUSIC, THE SURF BALLROOM ALSO STRIVES TO USE OUR PLATFORM TO PROVIDE INDIVIDUALS WITH AMPLE EDUCATIONAL AND CULTURAL OPPORTUNITIES AS WELL. THE MUSIC ENRICHMENT CENTER IS DEDICATED TO PROVIDING ENGAGING, HANDS ON, LIFELONG LEARNING OPPORTUNITIES TO STUDENTS OF ALL AGES IN THE GREATER NORTH IOWA AREA. WE ARE PASSIONATE ABOUT SHARING THE STORY OF THE HISTORIC SURF BALLROOM, CREATING RELEVANT CURRICULUM TO ASSIST SCHOOLS, AND CONTINUALLY WORKING TO INSPIRE GENERATIONS THROUGH THE MUSIC THAT LIVES ON. INSTRUMENT PETTING ZOO: THE SURF BALLROOM INSTRUMENT PETTING ZOO ALLOWS STUDENTS TO GAIN HANDS ON EXPERIENCE WITH INSTRUMENTS OF ALL TYPES. STRING, PERCUSSION, AND KEYBOARD INSTRUMENTS ARE ON DISPLAY FOR STUDENTS TO GAIN HANDS-ON EXPERIENCE WITH. CHILDREN LEARN HOW THE INSTRUMENTS PRODUCE SOUND, WHERE THE INSTRUMENTS COME FROM, AND DIFFERENT PLAYING TECHNIQUES. INSTRUMENTS FROM DIFFERENT CULTURES ARE ALSO FEATURED FOR STUDENTS TO PLAY AND LEARN ABOUT. THIS PROGRAM STRIVES TO SPARKS CHILDREN'S INTEREST IN LEARNING AN INSTRUMENT AND DEVELOP A PASSION FOR MUSIC. THIS HANDS ON PROGRAM ALSO ALLOWS STUDENTS THE OPPORTUNITY TO TEST OUT NEW INSTRUMENTS BEFORE COMMITTING TO PURCHASING ONE, WHILE HELPING STUDENTS DISCOVER NEW INSTRUMENTS AND WHICH ONE THEY WOULD MOST ENJOY LEARNING. FEATURING INSTRUMENTS FROM DIFFERENT CULTURES SHOWCASES TO STUDENTS THE IMPORTANCE OF MUSIC THROUGHOUT HISTORY IN CULTURES AROUND THE WORLD, DEVELOPING AN APPRECIATE FOR MUSIC AND HISTORY. THE INSTRUMENT PETTING ZOO REACHED NEARLY 550 STUDENTS IN 2022. MUSIC TEACHERS/STUDENTS: - NICK JOHNSON, SUB-CONTRACTED GUITAR INSTRUCTOR, CONTINUED TEACHING</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	<p>GUITAR AND STRING INSTRUMENT LESSONS IN 2022 WITH 15 STUDENTS WHO RECEIVE WEEKLY LESSONS. - PIANO TEACHERS WERE SUB-CONTRACTED AND THEY TAUGHT PIANO LESSONS TO 90 STUDENTS WEEKLY AT THE MEC. - MARISSA HUMBURG PORVIDED MUSIC THERAPY TO 15 STUDENTS WEEKLY DURING THE SUMM ER OF 2022. - BRUCE RAY TAUGHT A WEEKLY BEGINNER GUITAR GROUP CLASS DURING THE SUMMER OF 2 022 WITH 15 STUDENTS.</p> <p>MUSIC THERAPY: IN APRIL OF 2022, THE SURF BALLROOM STARTED A PARTNER SHIP WITH SOUTHERN MINNESOTA MUSIC THERAPY. MUSIC THERAPIST MARISSA HUMBURG VISITED THE ME C WEEKLY FROM JUNE-AUGUST 2022 SEEING CLIENTS BOTH ONE ON ONE AND IN SMALL GROUP SETTINGS. USING THE POWER OF MUSIC, MUSIC THERAPY PROVIDES CHILDREN AND ADULTS A FUN, THERAPEUTIC W AY TO ACHIEVE COGNITIVE, EMOTIONAL, SOCIAL, PHYSICAL AND DEVELOPMENTAL GOALS. CHILDREN AND YOUNG ADULTS MAY BENEFIT FROM USING MUSIC THERAPEUTICALLY, AS IT CAN HELP WORK ON AREAS L IKE: INCREASING SOCIAL SKILLS, PROMOTING COMMUNICATION, TAKING-TURNS, FINE AND GROSS MOTOR MOVEMENTS, IMPROVING COGNITION. FOR OLDER ADULTS, MUSIC CREATES OPPORTUNITIES TO: MAINTAI N COGNITIVE FUNCTIONING, ENHANCE PHYSICAL BEING, PROVIDE AN OUTLET FOR SOCIALIZATION, OPPO RTUNITIES TO REMINISCE. 15 STUDENTS PARTICIPATED IN 2022 (WEEKLY SESSIONS JUNE-AUGUST). CO NTINUING EDUCATION: CONTINUING EDUCATION CLASSES ARE OFFERED IN PARTNERSHIP WITH NORTH IOW A AREA COMMUNITY COLLEGE. CLASSES ENHANCE LIFE SKILLS THROUGH A VARIETY OF INTERACTIVE COU RSES, FROM ART & MUSIC TO CULINARY AND COMPUTER SKILLS TO PHOTOGRAPHY AND MORE. AVERAGE OF 50 STUDENTS PARTICIPATED IN CONTINUING EDUCATION CLASSES IN 2022.</p> <p>PARTNERSHIPS: THE MUSIC ENRICHMENT CENTER STRIVES TO GROW OUR EDUCATIONAL OUTREACH SERVICES TO INCLUDE MORE RURAL COMMUNITIES IN NORTH IOWA. PARTNERSHIPS WITHIN RURAL COMMUNITIES, SUCH AS LIBRARIES, COMM UNITY CENTERS, AND SCHOOLS PROVIDE OPPORTUNITIES TO SHARE OUR SERVICES, COLLABORATE ON JOI NT ENDEAVORS AND GAIN EDUCATION PARTNERS. THE MUSIC ENRICHMENT CENTER CONTINUALLY PERUSES AND MATURES VALUE ADDED RELATIONSHIPS TO INCREASE YOUTH PARTICIPATION AND EXPAND VISIBILIT Y. HAVING AN EDUCATIONAL OUTREACH FACILITY HAS ALLOWED THE SURF BALLROOM TO DEVELOP MANY B ENEFICIAL PARTNERSHIPS AND BRING MUSIC EDUCATION TO OUR COMMUNITY IN DIVERSE WAYS. ONE VIS ION, ONE VISION CHILDREN'S AUTISM CENTER, NIACC, CLEAR LAKE PUBLIC LIBRARY, CENTRAL GARDEN S OF NORTH IOWA, MUSIC MAN SQUARE, CLEAR LAKE ART'S CENTER, CLEAR LAKE FARMER'S MARKET, BE LMOND PUBLIC LIBRARY, GARNER PUBLIC LIBRARY, GIRL SCOUTS OF GREATER IOWA, NORTH IOWA CHILD REN'S MUSEUM, ROTARY OF CLEAR LAKE, IOWA STATE UNIVERSITY. THE MUSIC ENRICHMENT CENTER GIV ES THE COMMUNITY'S RESIDENTS A PLATFORM TO SHARE HOBBIES, INTEREST AND TALENTS. INDIVIDUAL S PARTNER WITH THE MUSIC ENRICHMENT CENTER TO HOST CLASSES, RECITALS AND WORKSHOPS. ARTIFA CT DISPLAYS: AN OPPORTUNITY TO SHOWCASE MUSEUM ARTIFACTS AT THE SURF BALLROOM MUSIC ENRICH MENT CENTER CONTINUES TO GIVE US THE UNIQUE CHANCE TO DISPLAY MEMORABILIA THAT HAD PREVIOU SLY BEEN KEPT IN STORAGE. WE I</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
<p>FORM 990, PAGE 2, PART III, LINE 4A</p>	<p>INVESTED IN NEW SHATTERPROOF CASES TO PROTECT THE ITEMS (WHICH INCLUDE ARTICLES OF CLOTHING ; MUSICAL INSTRUMENTS LIKE GUITARS, TAMBOURINES, HARMONICAS, DRUM HEADS, ETC.; POSTERS; PHOTOGRAPHS AND OTHER ITEMS) FROM DAMAGE. THESE UNIQUE MEMORABILIA HELP US SHARE PIECES OF HISTORY WITH MUSICIANS OF ALL KINDS AT THE SURF BALLROOM MUSIC ENRICHMENT CENTER. 5. RAVE ON: OUR EDUCATION COORDINATOR'S MAIN FOCUS DURING THE SCHOOL YEAR (SEPTEMBER THROUGH MAY) IS A SPECIAL CURRICULUM TITLED "RAVE ON." THESE PROGRAMS ARE AVAILABLE TO MORE THAN 710 CLASSROOMS IN CERRO GORDO AND SURROUNDING COUNTIES. CLASSES ARE TAUGHT ON SITE AT THE BALLROOM OR IN THE CLASSROOM. THE ENGAGING CURRICULUM IS DESIGNED TO TEACH THE HISTORY OF THE SURF BALLROOM, THE LIVES OF BUDDY HOLLY, RITCHIE VALENS, J.P. 'THE BIG BOPPER' RICHARDSON, AND THE IMPACT THAT THEIR MUSIC HAD ON THE WORLD. WITH THE AID OF THE "RAVE ON" CURRICULUM WE VISITED 7 SCHOOL DISTRICTS, RESULTING WITH CONTACT TO 1,660 STUDENTS IN 2022. 7 SCHOOLS ALSO TOURED THE BALLROOM, RESULTING WITH CONTACT TO AN ADDITIONAL 290 STUDENTS. 6. WINTER DANCE PARTY ROCKIN' KID'S SHOW: A SPECIAL EDUCATIONAL EVENT AND HIGHLIGHT DURING THE YEAR IS THE WINTER DANCE PARTY ROCKIN' KIDS SHOW, WHERE STUDENTS FROM ACROSS NORTH IOWA TAKE A FIELD TRIP AND EXPERIENCE THE HISTORIC VALUE OF THE SURF WITH A CONCERT JUST FOR THEM. PRIOR TO THE KID'S SHOW, THE SURF'S EDUCATION COORDINATOR VISITS CLASSROOMS TO TEACH THE HISTORY OF THE SURF. OUR GOAL IS TO CREATE AN UNFORGETTABLE, ONE-OF-A-KIND EXPERIENCE FOR NORTH IOWA STUDENTS THAT SHOWCASES THE ABILITY THAT MUSIC HAS TO BOTH INSPIRE AND CONNECT US. A TOTAL OF 4 SCHOOL DISTRICTS AND NEARLY 1,000 STUDENTS PARTICIPATED IN 2022. 7. WINTER DANCE PARTY ART CONTEST: ANOTHER ASPECT OF THE WINTER DANCE PARTY KID'S SHOW IS AN ART CONTEST THAT CLEAR CREEK K-5 STUDENTS PARTICIPATE IN EACH YEAR. DURING THEIR KID'S SHOW, MEMBERS OF THE RITCHIE VALENS FAMILY WERE PRESENT TO ANNOUNCE THE WINTER DANCE PARTY ART CONTEST WINNERS. 655 STUDENTS PARTICIPATED IN 2022. 8. ONLINE EDUCATIONAL RESOURCES: WITH AN INCREASED DEMAND FOR MATERIALS FOR HOMESCHOOLED STUDENTS AND VIRTUAL LEARNING OPPORTUNITIES, AS WELL AS THE REINTRODUCTION OF IOWA HISTORY TO THE IOWA CORE STANDARDS CURRICULUM, THE SURF RECOGNIZED THE NEED TO INCREASE THEIR SUPPORT OF MUSIC AND HISTORY EDUCATION PARTNERS. THE SURF BALLROOM CREATED AND NOW OFFERS DOWNLOADABLE TEACHING RESOURCES ON THEIR WEBSITE. TEACHERS CAN DOWNLOAD LESSON PLANS, WORKSHEETS, PBIS REWARDS AND MORE TO USE EITHER AS STAND-ALONE TEACHING MATERIALS, OR USE ALONG WITH THE CURRICULUM-BASED SCHOOL PROGRAMS THAT ARE OFFERED BOTH ON SITE AT THE BALLROOM AND IN AREA SCHOOL CLASSROOMS. - CLASSROOM BUCKET DRUMMING: STUDENTS FOLLOW PROFESSOR ANTHONY STEVENS AS HE TEACHES THE HISTORY AND TECHNIQUES IN THE ART OF BUCKET DRUMMING (FREE DELIVERY OF BUCKETS AND DRUM STICKS TO ANY SCHOOL WITHIN A 50- MILE RADIUS OF THE SURF BALLROOM). BUCKETS WERE DELIVERED TO TWO SCHOOL DISTRICTS - 250 STUDENTS IN 2022. 9</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 11B	A COPY OF THE 990 IS PROVIDED TO EACH BOARD MEMBER AND THE RETURN IS REVIEWED AT A REGULARLY SCHEDULED BOARD MEETING.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 12C	INTERESTED PERSONS ARE REQUIRED ANNUALLY TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST IN ACCORDANCE WITH THE POLICY. POTENTIAL CONFLICTS OF INTEREST IDENTIFIED ARE REVIEWED BY THE GOVERNING BOARD IN ORDER TO DETERMINE WHAT COURSE OF ACTION IS REQUIRED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15A	COMPENSATION FOR THE EXECUTIVE DIRECTOR IS SUBJECT TO BOARD APPROVAL AND IS REVIEWED ON AN ANNUAL BASIS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15B	STAFF, OTHER THAN THE EXECUTIVE DIRECTOR, IS SUBJECT TO AN ANNUAL SALARY AND PERFORMANCE REVIEW CONDUCTED BY THE EXECUTIVE DIRECTOR. OFFICERS OTHER THAN THE EXECUTIVE DIRECTOR ARE NOT COMPENSATED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 19	GOVERNING DOCUMENTS, THE CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE NOT AVAILABLE TO THE PUBLIC.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2022

**Open to Public
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
NORTH IOWA CULTURAL CENTER & MUSEUM

Employer identification number

26-1160215

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) SURFSIDE HOSPITALITY GROUP INC 460 N SHORE DRIVE CLEAR LAKE, IA 50428 87-3649250	RESTAURANT	IA	NORTH IOWA CULTURAL CENTER	C CORP	-432,778	425,583	100.000 %	Yes	

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	Yes	
b Gift, grant, or capital contribution to related organization(s)	Yes	
c Gift, grant, or capital contribution from related organization(s)		No
d Loans or loan guarantees to or for related organization(s)		No
e Loans or loan guarantees by related organization(s)		No
f Dividends from related organization(s)		No
g Sale of assets to related organization(s)		No
h Purchase of assets from related organization(s)		No
i Exchange of assets with related organization(s)		No
j Lease of facilities, equipment, or other assets to related organization(s)		No
k Lease of facilities, equipment, or other assets from related organization(s)		No
l Performance of services or membership or fundraising solicitations for related organization(s)		No
m Performance of services or membership or fundraising solicitations by related organization(s)		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		No
o Sharing of paid employees with related organization(s)		No
p Reimbursement paid to related organization(s) for expenses		No
q Reimbursement paid by related organization(s) for expenses		No
r Other transfer of cash or property to related organization(s)		No
s Other transfer of cash or property from related organization(s)		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)SURFSIDE HOSPITALITY GROUP INC	B	835,063	CASH
(2)SURFSIDE HOSPITALITY GROUP INC	A	18,000	CASH

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation