

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 07-01-2022, and ending 06-30-2023

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

C Name of organization
WASHINGTON PAVILION MANAGEMENT INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
301 S MAIN

City or town, state or province, country, and ZIP or foreign postal code
SIOUX FALLS, SD 57104

D Employer identification number
46-0435791

E Telephone number
(605) 367-7397

G Gross receipts \$ 18,338,988

F Name and address of principal officer:
DARRIN SMITH
301 S MAIN
SIOUX FALLS, SD 57104

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.WASHINGTONPAVILION.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1994 **M** State of legal domicile: SD

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
INSPIRE, EDUCATE, ENTERTAIN AND ENRICH OUR REGION THROUGH ARTS AND SCIENCE 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)	3	19
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	458
6 Total number of volunteers (estimate if necessary)	6	259
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	236,024
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	7,632

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	9,657,075	6,407,703
9 Program service revenue (Part VIII, line 2g)	6,205,715	7,479,385
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,808	85,665
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	478,615	587,918
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	16,347,213	14,560,671
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	34,129	37,438
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	5,126,872	5,904,061
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 361,174		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	5,396,578	6,050,239
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	10,557,579	11,991,738
19 Revenue less expenses. Subtract line 18 from line 12	5,789,634	2,568,933

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	13,994,790	17,294,824
21 Total liabilities (Part X, line 26)	3,384,275	4,063,650
22 Net assets or fund balances. Subtract line 21 from line 20	10,610,515	13,231,174

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 2024-02-21

DARRIN SMITH PRESIDENT & CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date 2024-02-21 Check if self-employed PTIN P00851848

Firm's name ▶ EIDE BAILLY LLP Firm's EIN ▶ 45-0250958

Firm's address ▶ 345 N REID PL STE 400 Phone no. (605) 339-1999
SIOUX FALLS, SD 571037034

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 [X]

1 Briefly describe the organization's mission:

THE MISSION OF THE WASHINGTON PAVILION IS DELIVERING MEMORABLE EXPERIENCES THAT ENTERTAIN, EDUCATE AND ENRICH. ITS VISION IS INSPIRING LIFELONG DISCOVERY AND INCLUSIVE EXPERIENCES THAT IMPROVE THE QUALITY OF LIFE FOR EVERYONE. ITS CORE VALUES ARE DIVERSITY, SERVICE, CREATIVITY AND COLLABORATION.

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 [X] 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 [X] 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 \$ 2,000,344 including grants of \$) (Revenue \$ 483,893)
See Additional Data

4b (Code:) (Expenses \$ 5,004,162 including grants of \$) (Revenue \$ 5,009,531)
See Additional Data

4c (Code:) (Expenses \$ 811,909 including grants of \$ 37,438) (Revenue \$ 439,461)
See Additional Data

(Code:) (Expenses \$ 2,437,598 including grants of \$) (Revenue \$ 1,796,585)

OVER THE LAST FEW YEARS, WE HAVE DONE MUCH WORK TO MAXIMIZE THE VALUE OF A WASHINGTON PAVILION MEMBERSHIP. - WE HAVE MADE IT EVEN EASIER TO TAKE ADVANTAGE OF ALL THE PERKS AND BENEFITS THROUGH OUR NEW DIGITAL MEMBERSHIP CARD. WE HAVE PARTNERED WITH THE MUSEUMANYWHERE APP TO CENTRALIZE MEMBERSHIP INFORMATION ON OUR MEMBERS' SMARTPHONES. THIS APP GIVES OUR MEMBERS INSTANT RECOGNITION OF THEIR ASTC PASSPORT BENEFITS, FASTER CHECK-IN AT OUR MUSEUMS, AND EASY ACCESS TO OUR PERKS PROGRAM WITH OUR 19+ COMMUNITY PARTNERS - NEW MEMBER APPRECIATION EVENTS THAT CREATED ADDITIONAL OPPORTUNITIES FOR OUR MEMBERS TO ENJOY OUR MUSEUMS. ONE OF THOSE EVENTS, A MEMBERSHIP BBQ, DREW IN OVER 700 MEMBERS FOR A SPECIAL EVENING. - A NEW CORPORATE MEMBERSHIP PROGRAM WAS LAUNCHED. IT OFFERS BULK MEMBERSHIPS TO LOCAL CORPORATIONS AT SPECIAL PRICING TO ENABLE MORE INDIVIDUALS ACCESS TO OUR MUSEUMS. - AS OF JUNE 30, 2023, 4,922 HOUSEHOLDS HAD INVESTED IN A WASHINGTON PAVILION MEMBERSHIP, TOTALING 18,608 MEMBERS. - MEMBERSHIP REVENUE FOR THE 2022-23 FISCAL YEAR WAS \$339,500, AN INCREASE OF 9% OVER THE PRIOR YEAR. - MEMBER VISITS TO THE MUSEUMS WERE 56,136, SHOWING GROWTH OF 22% OVER THE PREVIOUS YEAR. MEMBER VISITS REPRESENT 45% OF TOTAL MUSEUM ADMISSIONS. FOOD & BEVERAGE HIGHLIGHTS: - FOOD & BEVERAGE SERVICES CONTINUE TO EXPAND TO SERVICE ALL OUR PERFORMANCES AND EVENTS. WE LAUNCHED A NEW PRE-SHOW LOUNGE EXPERIENCE TO SERVICE OUR LARGE PERFORMANCES OFFERING ENTREES, DESSERTS, AND DRINKS IN A CONVENIENT AND COZY SPACE. - OVER \$455,000 IN BAR AND CONCESSION SALES AT THE WASHINGTON PAVILION FACILITY. OVER \$319,000 IN FOOD SALES INCLUDING CATERING. OVER \$140,000 IN BAR SALES AT THE ORPHEUM THEATER. - LEONARDO'S CAFE IS UNDERGOING A REBRANDING AND RENOVATION TO PROVIDE AN ENHANCED CUSTOMER EXPERIENCE. THE CAFE HAS UPDATED ITS MENU TO PROVIDE CUSTOMERS WITH FRESH, HEALTHY, LOCAL, AND QUALITY INGREDIENTS TO FUEL THEIR PLAY. PLANS ARE IN PLACE TO ANNOUNCE A NAME CHANGE, WHICH WILL COINCIDE WITH A COMPLETELY TRANSFORMED LOOK, INCLUDING NEW PAINT, LIGHTING, FLOORING, COUNTER LAYOUT, AND MORE TO BRIGHTEN AND LIVEN UP THIS SPACE. PURCHASES AT THE CAFE HELP SUPPORT THE MISSION OF THE WASHINGTON PAVILION. BOX OFFICE HIGHLIGHTS: - IN LATE JUNE, THE PAVILION LAUNCHED A NEW REGIONAL TICKETING CLEARINGHOUSE WHERE CUSTOMERS CAN FIND TICKETS TO EVERY SHOW AT ALL THEIR FAVORITE VENUES ON ONE WEBSITE. THE NEW 3ENCORE.COM IS THE OFFICIAL TICKET RETAILER FOR THREE VENUES: WASHINGTON PAVILION, ORPHEUM THEATER CENTER AND SOUTH DAKOTA MILITARY HERITAGE ALLIANCE. THIS WEBSITE WILL ENHANCE AND IMPROVE THE CUSTOMER EXPERIENCE. - A DIGITAL TICKETING APP WAS LAUNCHED IN JUNE. THIS MOBILE APP ALLOWS CUSTOMERS TO ACCESS ALL OF THEIR PERFORMANCE TICKETS IN ONE PLACE AND EASILY TRANSFER TICKETS TO OTHERS. THIS MOBILE TICKET DELIVERY WILL IMPROVE THE CUSTOMER BUYING EXPERIENCE AND HELP PREVENT FRAUD. THESE ELECTRONIC TICKETS CAN BE SCANNED DIRECTLY FROM THEIR PHONE AT THE DOOR TO THE THEATER. MANAGEMENT SERVICES HIGHLIGHTS: SERVICES INCLUDE OVERSIGHT AND PROGRAMMING OF THE SIOUX FALLS MUNICIPAL BAND AND OPERATIONAL ADMINISTRATION OF THE SCULPTUREWALK SIOUX FALLS ORGANIZATION, A LOCAL NONPROFIT THAT HOSTS THE LARGEST ANNUAL EXHIBIT OF PUBLIC SCULPTURES IN THE WORLD. TICKETING SERVICES ARE PROVIDED FOR THE SIOUX FALLS MILITARY HERITAGE ALLIANCE. EVENT HIGHLIGHTS: - HOSTED 144 PRIVATE EVENT RENTALS, TOTALING ALMOST \$200K IN REVENUE AND ADDITIONAL \$43K IN IN-KIND SERVICES AND DISCOUNTS. 19,808 GUESTS ATTENDED THESE EVENTS. - THE ORGANIZATION UNDERWENT A SIGNIFICANT DATA MIGRATION TO PULL 24 YEARS OF CLIENT DATA FROM OUR PREVIOUS SCHEDULING SOFTWARE INTO A NEW VENUE AND EVENT MANAGEMENT SOFTWARE, MOMENTUS ELITE. THIS SOFTWARE IS THE BACKBONE OF BUILDING OPERATIONS AND ROOM SCHEDULING FOR OUR BUSY FACILITIES AND ALLOWS US TO MANAGE ALL THE DATA AND RESOURCES ON ONE PLATFORM EFFECTIVELY. IT ASSISTS WITH MAXIMIZING SPACE UTILIZATION, DRIVES OPERATIONAL EFFICIENCY, AND OBTAINS DATA INSIGHTS FOR EASIER DECISION-MAKING. - WE CONTINUED TO HOST THE US COURTS NATURALIZATION CEREMONIES. ALMOST 1,000 APPLICANTS WERE GRANTED CITIZENSHIP AT THESE PROCEEDINGS IN OUR BUILDING.

4d Other program services (Describe in Schedule O.)
(Expenses \$ 2,437,598 including grants of \$) (Revenue \$ 1,796,585)

4e Total program service expenses 10,254,013

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1 through 21, with sub-questions a-f for items 11 and 12. Each row has a corresponding 'Yes' or 'No' in the rightmost column.

Part IV Checklist of Required Schedules (continued)

Table with 3 main columns: Question/Description, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and related parties.

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 main columns: Question/Description, Yes, No. Rows include 1a (Form 1096), 1b (Forms W-2G), and 1c (gambling 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, unrelated business gross income, foreign accounts, prohibited tax shelter 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 Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

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

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website, Another's website, Upon request, Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.; 20 State the name, address, and telephone number of the person who possesses the organization's books and records: JANE M HATHAWAY PO BOX 984 SIOUX FALLS, SD 571010984 (605) 367-7397

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			
See Additional Data Table										

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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							544,068	0	87,309	

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 **▶ 4**

	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>	Yes	
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
EVANS & SUTHERLAND COMPUTER CORP 770 KOMAS DRIVE SALT LAKE CITY, UT 84108	DESIGN & INSTALLATION OF PLANETARIUM	273,879

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 **▶ 1**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	90,317				
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,649,054				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,668,332				
	g Noncash contributions included in lines 1a - 1f:\$	1g					
	h Total. Add lines 1a-1f ▶			6,407,703			
Program Service Revenue	2a PERFORMANCE TICKETS	Business Code					
		711110	4,611,795	4,611,795			
	b SALE OF SERVICES	711300	920,805	920,805			
	c FACILITY RENTALS	711190	500,032	397,736	102,296		
	d FACILITY ADMISSIONS	711300	483,893	483,893			
	e EDUCATIONAL	711300	439,461	439,461			
	f All other program service revenue		523,399	389,671	133,728		
g Total. Add lines 2a-2f. ▶		7,479,385					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		85,806			85,806	
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
	6a Gross rents	(i) Real	(ii) Personal				
		6a					
		b Less: rental expenses	6b				
	c Rental income or (loss)	6c					
	d Net rental income or (loss) ▶						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7a	3,501,751				
		b Less: cost or other basis and sales expenses	7b	3,501,892			
	c Gain or (loss)	7c	-141				
	d Net gain or (loss) ▶			-141		-141	
	8a Gross income from fundraising events (not including \$ 90,317 of contributions reported on line 1c). See Part IV, line 18	8a	168,611				
		b Less: direct expenses	8b	72,820			
c Net income or (loss) from fundraising events ▶			95,791		95,791		
9a Gross income from gaming activities. See Part IV, line 19	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities ▶							
10a Gross sales of inventory, less returns and allowances	10a	689,714					
	b Less: cost of goods sold	10b	203,605				
c Net income or (loss) from sales of inventory ▶			486,109	486,109			
11a Miscellaneous Revenue		Business Code					
b							
c							
d All other revenue			6,018		6,018		
e Total. Add lines 11a-11d ▶			6,018				
12 Total revenue. See instructions ▶			14,560,671	7,729,470	236,024	187,474	

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	37,438	37,438		
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	405,357	66,091	273,175	66,091
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	4,450,678	3,636,184	625,636	188,858
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	111,633	68,027	39,171	4,435
9 Other employee benefits	453,389	376,062	58,486	18,841
10 Payroll taxes	483,004	391,611	71,978	19,415
11 Fees for services (non-employees):				
a Management				
b Legal	25,498	5,491	20,007	
c Accounting	40,936	67	40,869	
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)	282,072	224,497	57,473	102
12 Advertising and promotion	702,877	773,019	-77,297	7,155
13 Office expenses	843,888	681,187	144,291	18,410
14 Information technology				
15 Royalties				
16 Occupancy	602,607	591,203	10,367	1,037
17 Travel	73,554	49,418	22,593	1,543
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	236,166	229,375	5,607	1,184
23 Insurance	77,798	67,213	10,461	124
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 PROGRAM EXPENSES	2,181,365	2,173,868	7,497	
b EQUIPMENT REPAIRS & PUR	605,694	597,247	7,762	685
c SECURITY	132,934	131,820	775	339
d STAFF & VOLUNTEER DEVEL	72,097	45,869	25,478	750
e All other expenses	172,753	108,326	32,222	32,205
25 Total functional expenses. Add lines 1 through 24e	11,991,738	10,254,013	1,376,551	361,174
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	7,819,733	1	5,201,530
	2 Savings and temporary cash investments	2,545,427	2	2,210,220
	3 Pledges and grants receivable, net	624,666	3	968,291
	4 Accounts receivable, net	635,199	4	1,029,827
	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	60,613	8	70,816
	9 Prepaid expenses and deferred charges	181,728	9	176,235
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,638,048		
	b Less: accumulated depreciation	10b 1,509,809	557,071	10c 2,128,239
	11 Investments—publicly traded securities		11	3,959,995
	12 Investments—other securities. See Part IV, line 11	342,873	12	355,144
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	23,000	14	11,000
	15 Other assets. See Part IV, line 11	1,204,480	15	1,183,527
16 Total assets. Add lines 1 through 15 (must equal line 33)	13,994,790	16	17,294,824	
Liabilities	17 Accounts payable and accrued expenses	953,339	17	816,161
	18 Grants payable		18	
	19 Deferred revenue	2,407,936	19	3,236,489
	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	23,000	24	11,000
	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	3,384,275	26	4,063,650
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	7,631,218	27	8,127,239
	28 Net assets with donor restrictions	2,979,297	28	5,103,935
	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	10,610,515	32	13,231,174	
33 Total liabilities and net assets/fund balances	13,994,790	33	17,294,824	

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	14,560,671
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,991,738
3	Revenue less expenses. Subtract line 2 from line 1	3	2,568,933
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,610,515
5	Net unrealized gains (losses) on investments	5	51,726
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	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	13,231,174

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
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.	Yes	
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?		No
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.		

Additional Data

Software ID:

Software Version:

EIN: 46-0435791

Name: WASHINGTON PAVILION MANAGEMENT INC

Form 990 (2022)

Form 990, Part III, Line 4a:

MUSEUMS: KIRBY SCIENCE DISCOVERY CENTER (KSDC) AND THE VISUAL ARTS CENTER (VAC) THE MUSEUMS WELCOMED A RECORD NUMBER OF ATTENDEES: 123,437 GUESTS DURING THE FISCAL YEAR OF JULY 1, 2022 - JUNE 30, 2023, SURPASSING THE PREVIOUS RECORD BY MORE THAN 8,800 GUESTS. KIRBY SCIENCE DISCOVERY CENTER TRAVELING EXHIBIT: THE KSDC HOSTED A NEW FEATURED TRAVELING EXHIBIT, BUILDING BUDDIES, STARTING IN APRIL 2023. IT IS A 1500-SQUARE-FOOT EXHIBIT PORTRAYING A SMALL COMMUNITY WHERE EVERYONE IS BUSY WORKING ON THEIR HOMES. THE MULTI-SENSORY ENVIRONMENT ENCOURAGES CHILDREN TO HAVE FULL-BODY EXPERIENCES FILLED WITH STEAM LEARNING OPPORTUNITIES AND INCLUDES COMPONENTS DESIGNED TO PROMOTE SOCIAL INTERACTION BETWEEN VISITORS. TAKING TURNS, TEAMWORK, AND SHARING ARE SKILLS THAT HAVE BEEN FOSTERED IN THE SUGGESTED ACTIVITIES. NEW COMING ATTRACTIONS: MULTIMILLION-DOLLAR RENOVATIONS STARTED IN THE SPRING OF 2023 TO ADD A NEW IMMERSIVE WATER EXHIBIT AND A NEW STATE-OF-THE-ART PLANETARIUM WITH THE GOAL OF KEEPING THE FACILITY FRESH AND ENGAGING TO OUR COMMUNITY. THE WATER EXHIBIT WILL INCLUDE INTERACTIVE, COLORFUL, AND EDUCATIONAL FEATURES TO HELP CHILDREN LEARN ABOUT THE PHASES OF WATER AND HAVE FUN. UPGRADES TO THE WELLS FARGO CINEDOME INCLUDE SOPHISTICATED NEW PROJECTORS TO RADICALLY IMPROVE PICTURE QUALITY, NEW DOME SCREENS, MAKING SEAMS INVISIBLE FOR BETTER VIEWING, A NEW IMMERSIVE SOUND SYSTEM, NEW LIGHTING, AND MORE. THE UPDATED AREAS ARE EXPECTED TO OPEN IN LATE SUMMER, CREATING ENDLESS OPPORTUNITIES FOR NEW PROGRAMMING. WELLS FARGO CINEDOME FILMS PRESENTED, 24,145 ATTENDEES - BACKYARD WILDERNESS - BBC EARTH: ANTARCTICA - DINOSAURS OF ANTARCTICA - NATIONAL GEOGRAPHIC | EXTREME WEATHER - GREAT BARRIER REEF - NATIONAL GEOGRAPHIC | PANDAS: THE JOURNEY HOME - POLAR EXPRESS - SUPERPOWER DOGS - TRAIN TIME VISUAL ARTS CENTER THE VISUAL ARTS CENTER TEAM SET OUT TO INCREASE ITS IMPACT THIS FISCAL YEAR THROUGH INCREASED ATTENDANCE, EVENING EVENTS, AND NEW OFFERINGS IN THE COMMUNITY. BY JUNE 2023, THE VAC ACCOUNTED FOR A RECORD-BREAKING 57,702 VISITORS OF THE MUSEUM'S OVERALL ATTENDANCE, SURPASSING ITS PREVIOUS RECORD BY NEARLY TWO TIMES. THE VAC FEATURED 20 CURATED EXHIBITIONS, INCLUDING GUILD HALL, THE FIRST MAJOR TRAVELING EXHIBITION IN 5 YEARS. IT FEATURED OVER 70 ORIGINAL WORKS BY 50 OF THE COUNTRY'S MOST CELEBRATED ARTISTS, INCLUDING ARTWORK BY ANDY WARHOL, JACKSON POLLOCK, WILLEM DE KOONING, ROY LICHTENSTEIN, THOMAS MORAN, AND MANY MORE. A BRAND-NEW ART CONSULTING DIVISION WAS LAUNCHED, BRINGING OUR ART CURATION EFFORTS TO CORPORATE OFFICES, PUBLIC SPACES, AND PRIVATE HOMES. THIS NEW SERVICE ELEVATES THE LOCAL ARTS SCENE BY DISPLAYING FINE ART FROM LOCAL AND REGIONAL ARTISTS. THE RAVEN CHILDREN STUDIO WAS REMODELED, ENHANCING THIS MAKER SPACE FOR KIDS OF ALL AGES. THE VAC HOSTED THE LOCAL ART COLLECTIVE FOR THE FIRST TIME: 70+ LOCAL ARTISTS SET UP BOOTHS IN OUR GALLERIES, HELPING PROMOTE THEIR WORK AND GIVING THEM AN ENHANCED LOCATION TO SELL THEIR WORKS WITHIN OUR COMMUNITY. THIS WAS A FREE EVENT THAT WE DID TO HELP PROMOTE LOCAL ARTISTS. IN 2023, THE VAC RECEIVED THE PRESTIGIOUS REACCREDITATION STATUS FROM THE AMERICAN ALLIANCE OF MUSEUMS. THIS MARK OF DISTINCTION IS A HIGH-PROFILE, PEER-BASED VALIDATION OF OUR OPERATIONS AND IMPACT AND IS VALID FOR TEN YEARS. VAC EXHIBITIONS: - WORKS FROM STUDENTS FROM SDSU'S ART PROGRAM | A GATEWAY TO A PLACE BETWEEN - LISA BERGH & ANDREW NORDIN | ZENITH CONFUSION - HILDA ESPERANZA LANGLE | DONDE NACEN LAS PALABRAS: WHERE WORDS ARE BORN - AMBER HANSEN | HOW TO SAY GOODBYE - DOUG BURN | GET BACK TO WORK DOYG - WORKS FROM THE UNIVERSITY OF SIOUX DAKOTA FACULTY | WA SA WAK PA'LA - MARK STEMWEDDEL | EVERYTHING IS ORDINARY - BRYON BANASIAK | TRAVEL - EMILIA VAN ERT | EVERYTHING WAS BEAUTIFUL - GUILD HALL: AN ADVENTURE IN THE ARTS - WAITING FOR THE MUSE: A CARL GRUPP RETROSPECTIVE - WASHINGTON PAVILION GALA EXHIBITION - QUINTIN OWENS | TOPO - MERCEDES NELSON | WITHIN/WITHOUT - ELI SHOW | BURY ME FOR THE DOGS - AT THE POINT OF CONVERGENCE FEATURING ARTWORKS FROM THE PERMANENT COLLECTION - ERIN ASMUSSEN AND JOHN BANASIAK | SUBCONSCIOUS PASSAGES - XX: 20 SCULPTURE CELEBRATING 20 YEARS OF SCULPTUREWALK - PASCALE SABLAN | SAY IT LOUD - SOUTH DAKOTA 10TH ANNUAL GOVERNOR'S BIENNIAL ART EXHIBITION

Form 990, Part III, Line 4b:

THE WORLD-CLASS HUSBY PERFORMING ARTS CENTER IS HOME TO THE MARY W. SOMMERVOLD HALL (1881 SEATS) AND THE BELBAS THEATER (290 SEATS). WASHINGTON PAVILION MANAGEMENT, INC. ALSO MANAGES AND PROGRAMS THE ORPHEUM THEATER CENTER (686 SEATS). WE HOST A WIDE VARIETY OF HIGH-QUALITY, EDUCATIONAL, AND ENTERTAINING PERFORMANCES, FROM BROADWAY MUSICALS TO MUSIC, DANCE, COMEDY, AND THEATRE PERFORMANCES. THE HUSBY PERFORMING ARTS CENTER PROVIDES THE STAGE FOR MAJOR PRODUCERS, PROMOTERS, AND NONPROFIT ORGANIZATIONS TO RENT THE FACILITIES AT THE WASHINGTON PAVILION AND SHOWCASE THEIR ART. 2022-2023 PAVILION PERFORMANCE SERIESTHE 2022-2023 SEASON BROKE THE ALL-TIME RECORD FOR SUBSCRIPTION SALES 3,483 SUBSCRIPTION PACKAGES WERE SOLD, RESULTING IN AN INCREASE OF 544, OR 18.5%. THE FABULOUS BROADWAY LINE-UP OF BLOCKBUSTERS AND FAN FAVORITES CONSISTED OF: - DEAR EVAN HANSEN, 8 PERFORMANCES, 4/18/2023 - 4/23/2023 - THE BOOK OF MORMON, 5 PERFORMANCES, 10/21/2022 - 10/23/2022 - MY FAIR LADY, 3 PERFORMANCES, 3/10/2023 - 3/11/2023 - TOOTSIE, 3 PERFORMANCES, 2/3/2023 - 2/4/2023 - LEGALLY BLONDE THE MUSICAL, 3 PERFORMANCES, 11/15/2022 - 11/17/2022 - ON YOUR FEET! THE STORY OF EMILIO & GLORIA ESTEFAN, 3 PERFORMANCES, 1/13/23 - 1/14/2023 OTHER SHOWS PRESENTED BY THE WASHINGTON PAVILION: - DISNEY'S WINNIE THE POOH - FOREVER YOUNG - BUDDY - THE BUDDY HOLLY STORY - US ARMY FIELD BAND - A BLUEGRASS CHRISTMAS WITH MONROE CROSSING - THE CALL OF THE WILD - CENICIENTA: A BILINGUAL CINDERELLA STORY - THE GRUFFALO - BLUEY'S BIG PLAYSHOVS AND EVENTS PRESENTED BY REGIONAL AND LOCAL PROMOTERS (197 TOTAL): - A CHARLIE BROWN CHRISTMAS - AN INTIMATE CHRISTMAS WITH LORIE LINE - BRIAN REGAN - CARRIE: THE MUSICAL - CELTIC ANGELS IRELAND - CHAPEL HART - GLORY DAYS TOUR - CHRISTMAS WITH C.S. LEWIS - CIRQUE MUSICA HOLIDAY WONDERLAND - COCOMELON LIVE! JJ'S JOURNEY - DUDE DAD TAYLOR CALMUS - EMBE - NIGHT OF COURAGE - GARRISON KEILLOR WITH HEATHER MASSE & RICHARD DWORSKY - GOO GOO DOLLS - HOLIDAY JAM WITH THE HEGG BROTHERS - JEREMY CAMP WITH SPECIAL GUEST KATY NICHOLE - JIM BRICKMAN: A VERY MERRY CHRISTMAS - JOE GATTO'S NIGHT OF COMEDY - KYLE KINANE & MATT BRAUNGER: THE ROOMATES TOUR - LYLE LOVETT & JOHN HIATT - MANIA: THE ABBA TRIBUTE - MATTHEW WEST - COME HOME FOR CHRISTMAS - MICHAEL W. SMITH - NATE BARGATZE - NICK SWARDSON - OCB MIDWEST NATURAL SHOWDOWN - PRAIRIE SONGS - REND COLLECTIVE - RODNEY CARRINGTON - SHAUN JOHNSON + THE BIG BAND EXPERIENCE - SHEN YUN PERFORMING ARTS - SIOUX FALLS WOW 2023 - SOUTH DAKOTA INTERNATIONAL PAGEANT - SIOUX FALLS STAGE AWARDS - TEDX SIOUX FALLS - THE KINGSTON TRIO IN CONCERT - THE POMP ROOM: A ROCK AND ROLL BAR STORY - THERESA CAPUTO LIVE! THE EXPERIENCE - THREE DOG NIGHT - TONIC SOL-FA "THE 2022 MISFIT TOUR" - VOICES AGAINST CANCER INITIATIVE - WAR ON THE CATWALK - WHEEL OF FORTUNE LIVE! - WILCO - CRUEL COUNTRY TOUR - WSA SOUTH DAKOTA - HARRISBURG HIGH SCHOOL BAND - LINCOLN HIGH SCHOOL BAND - ALLISON'S DANCE ACADEMY SUMMER AND WINTER RECITALS - BALLERAENA DANCE STUDIO SPRING RECITAL - BRITZA DANCE STUDIO SPRING AND WINTER RECITALS - DANCE GALLERY WINTER RECITAL - DYNAMIC CHEER & DANCE - MAIN STAGE BALLET AND DANCE ACADEMY WINTER & SPRING RECITALS - MERAKI DANCE COMPETITION AND CONVENTION WASHINGTON PAVILION COMMUNITY AFFILIATIONS - AUGUSTANA UNIVERSITY BAND (4 PERFORMANCES) - THE GOOD NIGHT THEATRE COLLECTIVE (8 SHOWS) - LIGHTS UP PRODUCTIONS (3 SHOWS) - LIVE ON STAGE SIOUX FALLS (5 SHOWS) - SOUTH DAKOTA SYMPHONY ORCHESTRA (19 SHOWS) - THE PREMIERE PLAYHOUSE (6 SHOWS)

Form 990, Part III, Line 4c:

THE WASHINGTON PAVILION'S EDUCATION DEPARTMENT STRIVES TO PROVIDE OUTSTANDING EDUCATIONAL OPPORTUNITIES FOR PEOPLE IN SIOUX FALLS AND THE SURROUNDING AREA THROUGH OUTREACH, CLASSES, PROFESSIONAL DEVELOPMENT, AND SPECIAL EVENTS. EDUCATION PROGRAMMING REACHES A BROAD CROSS-SECTION OF THE REGION: THOUSANDS OF COMMUNITY MEMBERS PARTICIPATED IN EDUCATION PROGRAMMING IN 2022-2023. CLASSES AND CAMPS FUN AND EDUCATIONAL ACTIVITIES ARE OFFERED FOR ALL AGES. ATTENDANCE AT CLASSES AND CAMPS OFFERED IN THE SUMMER, FALL, AND SPRING WAS ALMOST 1,500 PARTICIPANTS. GRAHAM ACADEMY PRESCHOOL THE PHILOSOPHY OF THE GRAHAM ACADEMY PRESCHOOL PROGRAM IS TO PROVIDE A PROGRAM FOR THE WHOLE CHILD BY ENCOURAGING EXPLORATION AND PROBLEM-SOLVING SKILLS, CREATIVITY, AND SOCIAL AND EMOTIONAL GROWTH, COUPLED WITH THE OPPORTUNITY TO INTERACT WITH KIRBY SCIENCE DISCOVERY CENTER EXHIBITS, VISUAL ARTS CENTER EXHIBITIONS AND HUSBY PERFORMING ARTS CENTER PROGRAMMING. THIS CURRICULUM CREATES A ONE-OF-A-KIND PRESCHOOL EXPERIENCE. FORTY-EIGHT STUDENTS ATTENDED THE GRAHAM ACADEMY PRESCHOOL IN THE 2022-2023 SCHOOL YEAR. STEAM EDUCATION THE PAVILION IS A DESTINATION FOR STEAM EDUCATION, WHERE TOMORROW'S SCIENTISTS, ENGINEERS, AND ARTISTS PLAY AND LEARN. ACTIVITIES INCLUDE NO SCHOOL STEAM DAYS. STUDENTS SPEND THE DAY AT THE PAVILION LEARNING ABOUT SCIENCE, TECHNOLOGY, ENGINEERING, ART, AND MATH. WE PROVIDE EDUCATIONAL AND FUN TIME OFF FROM SCHOOL IN AN EXCITING, ENGAGING ENVIRONMENT WITH AFFORDABLE DAY CAMP OPPORTUNITIES. ACTION ARTS AND SCIENCE THE WASHINGTON PAVILION ACTION ARTS AND SCIENCE PROGRAM (AASP) BEGAN IN 1999 WITH A MISSION TO BRING HIGH-QUALITY ART AND SCIENCE EXPERIENCES TO CHILDREN WITH LIMITED ACCESS TO EXTRACURRICULAR ACTIVITIES. TODAY, WE ENGAGE AND INSPIRE MORE THAN 200 STUDENTS AT 12 LOCATIONS PER WEEK. - AASP PARTNER SITES FOR 2022-2023 INCLUDE SIOUX FALLS SCHOOL DISTRICT KIDS INC. (9 ELEMENTARY SCHOOLS), VOLUNTEERS OF AMERICA-DAKOTAS (DAKOTAS YOUTH CENTER), KIDSTOP PROGRAM, AND KIDZ COUNT PROGRAM. - HOSTED 300 FAMILIES AT AASP FAMILY NIGHTS. - AASP IS SPONSORED BY THE SOUTH DAKOTA DEPARTMENT OF EDUCATION AND IS SUPPORTED BY ITS 21ST CENTURY COMMUNITY LEARNING CENTER PROGRAM. AG DAY AG FRIDAY, AN ANNUAL EVENT CELEBRATED AS PART OF NATIONAL AGRICULTURE WEEK, WAS HELD IN MARCH. WE HOSTED ABOUT 500 THIRD GRADERS AND 50 TEACHERS/CHAPERONES. AG DAY WAS OPEN TO THE PUBLIC THE FOLLOWING DAY AFTER AG FRIDAY AND WELCOMED 2500 VISITORS. OFF THE FRIDGE THE ARTWORK OF 320 STUDENTS WAS DISPLAYED IN OFF THE FRIDGE ART EXHIBITIONS IN THE WASHINGTON PAVILION'S SECOND-FLOOR LOBBY. THE RECEPTION FOR OFF THE FRIDGE INCLUDED OVER 500 GUESTS. ADDITIONAL EDUCATION PROGRAMS - FIELD TRIPS TO THE MUSEUMS - 324 STUDENTS. - ARTS & SCIENCE WORKSHOPS - 276 STUDENTS. - AVERA BURN PUPPET SHOW - 500 STUDENTS. - SPOOKY SCIENCE - 1200 STUDENTS AND ADULTS. THE ALL-DAY EVENT WAS FILLED WITH ACTIVITIES FOR ALL AGES. VISITORS COULD EXPLORE ART AND SCIENCE WHILE EXPERIMENTING WITH BOO BUBBLES, SQUISHY SLIME AND MORE. THE DAKOTA ACADEMY OF PERFORMING ARTS (DAPA) WITH A MISSION TO PROVIDE OPPORTUNITIES FOR YOUNG PEOPLE TO EXCEL IN THE PERFORMING ARTS, DAPA FEATURED AN EXPANDED SEASON WITH THE FOLLOWING PERFORMANCES: - DISNEY'S NEWSIES JR - THE SOUND OF MUSIC - T'WAS THE WEEK AFTER CHRISTMAS - FREDDIE THE FROG AND THE JUNGLE JAZZ - DISNEY'S BEAUTY AND THE BEAST JR. - THE SPONGEBOB MUSICALS. SUMMER CAMP THEATRE OPPORTUNITIES INCLUDED: HONK JR (JULY 2022), THE CLAW (AUGUST 2022), MEDIA CAMP (JUNE 2023), PAJAMA PARTY (JUNE 2023), MUSICAL THEATER DANCE CAMP (JUNE 2023), AND SUMMER SING IT CAMP (JUNE 2023). THE DAPA PLAYS FOR LIVING THEATRE COMPANY DID ALMOST FIFTY PERFORMANCES OF FIVE DIFFERENT PLAYS AS OUTREACH FOR ELEMENTARY SCHOOLS IN THE SIOUX FALLS REGION AND THE AVERA BEHAVIORAL HEALTH ADOLESCENT UNIT. DAPA PROVIDED OVER 1200 OPPORTUNITIES FOR STUDENTS IN THEIR VARIOUS PROGRAMS. STUDENTS FROM THE DAPA PROGRAM BROUGHT PERFORMANCES TO 11,485 AUDIENCE MEMBERS (OVER 2,400 OF WHICH WERE AREA YOUTH FROM OUTREACH ENGAGEMENTS). WE OFFERED 11 ADDITIONAL CLASSES AND WORKSHOP OPPORTUNITIES DURING THE SCHOOL YEAR INCLUDING THEATER PRODUCTION BOOT CAMP (AUGUST 2022), CREATIVE DRAMA (OCTOBER 2022 AND MARCH 2023), AUDITION WORKSHOPS (AUGUST 2022 AND JANUARY 2023), ACTING WITH CALL OF THE WILD (FEBRUARY 2023), ACTING WITH CENICIENTA (FEBRUARY 2023), IMPROV ACADEMY (DECEMBER 2022), MUSICAL THEATER TAP (MARCH 2023), FOUNDATIONS OF ACTING (MARCH 2023), AND ACTING WITH DEAR EVAN HANSON (APRIL 2023).

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
TOM WADSWORTH CHAIR	5.00	X		X				0	0	0
JASON HERRBOLDT VICE CHAIR	1.00	X		X				0	0	0
RHONDA ROESLER SECRETARY/TREASURER	1.00	X		X				0	0	0
PATTI ABDALLAH TRUSTEE (BEG 05/2023)	1.00	X						0	0	0
MICHELLE BRUHN TRUSTEE	1.00	X						0	0	0
MARGARET CARMODY TRUSTEE	1.00	X						0	0	0
PETER CASTELLI TRUSTEE (BEG 02/2023)	1.00	X						0	0	0
DANIEL DOYLE TRUSTEE (BEG 05/2023)	1.00	X						0	0	0
STEVE ERPENBACH TRUSTEE	1.00	X						0	0	0
RICH GARRY TRUSTEE (END 05/2023)	1.00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
MEGHAN GOLDAMMER TRUSTEE	1.00	X						0	0	0
STEPHANIE GONGOPOULOS TRUSTEE (END 12/2022)	1.00	X						0	0	0
LIZ GULLICKSON TRUSTEE (END 02/2023)	1.00	X						0	0	0
RORY KELLY TRUSTEE (END 02/2023)	1.00	X						0	0	0
MICKI LUNDIN TRUSTEE	1.00	X						0	0	0
JEFF MALONE TRUSTEE (END 02/2023)	1.00	X						0	0	0
BENVENUTO MARCELLO TRUSTEE (BEG 03/2023)	1.00	X						0	0	0
JAMES T MATHIS JR TRUSTEE	1.00	X						0	0	0
JEFF RUSSELL TRUSTEE (BEG 02/2023)	1.00	X						0	0	0
STEVE SANFORD TRUSTEE (END 02/2023)	1.00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
DARRELL SCHMITH TRUSTEE	1.00	X						0	0	0
AMBER SCHWIESOW TRUSTEE (BEG 04/2023)	1.00	X						0	0	0
ROCHELLE SWEETMAN TRUSTEE (BEG 05/2023)	1.00	X						0	0	0
KERRI TIETGEN TRUSTEE	1.00	X						0	0	0
BILL TOWNSEND TRUSTEE	1.00	X						0	0	0
ERIC WEISSER TRUSTEE (END 05/2023)	1.00	X						0	0	0
DARRIN SMITH PRESIDENT	40.00			X				210,668	0	37,489
JANE HATHAWAY CHIEF FINANCIAL OFFICER	40.00			X				108,711	0	25,734
JOHN SEITZ CHIEF BUSINESS DEVELOPMENT	40.00					X		106,584	0	18,802
KERRI DEGRAFF CHIEF OPERATING OFFICER	40.00					X		118,105	0	5,284

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
WASHINGTON PAVILION MANAGEMENT INC

Employer identification number
46-0435791

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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished; 4 Total; 5 Portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support.

12 Gross receipts from related activities, etc. (see instructions) 12 25,557,083
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 14: Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) 14 89.620 %
Row 15: Public support percentage for 2020 Schedule A, Part II, line 14 15 93.750 %

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶		(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c	Add lines 7a and 7b.						
8	Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9	Amounts from line 6.						
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c	Add lines 10a and 10b.						
11	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

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

990 Schedule A, Supplemental Information

Return Reference	Explanation
FORM 990, SCHEDULE A, PART II, LINES 14 AND 15	THE PUBLIC SUPPORT PERCENTAGE FOR PURPOSES OF FORM 990, SCHEDULE A, PART II, IS DETERMINED BASED ON CONTRIBUTION INCOME, INVESTMENT INCOME, AND CERTAIN OTHER INCOME. PROGRAM SERVICE REVENUE IS NOT A COMPONENT IN THE PUBLIC SUPPORT TEST. THE PERCENTAGES ON SCHEDULE A, PART II, LINES 14 AND 15 REPRESENT THE PERCENTAGE OF SUPPORT RECEIVED FROM THE GENERAL PUBLIC, INCLUDING THE CITY OF SIOUX FALLS AND OTHER GOVERNMENT GRANTS, OVER TOTAL CONTRIBUTION, INVESTMENT AND CERTAIN OTHER INCOME. THE CALCULATION IS PERFORMED ON A ROLLING FIVE YEAR PERIOD.

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART II, SECTIONS A AND B	AS OF JULY 1, 2019, WASHINGTON PAVILION MANAGEMENT INC. CHANGED ITS ACCOUNTING PERIOD FROM A CALENDAR YEAR TO A FISCAL YEAR ENDING JUNE 30. ON SCHEDULE A, PART II, COLUMN (E) REPRESENTS THE FISCAL YEAR ENDED JUNE 30, 2023, COLUMN (D) REPRESENTS THE FISCAL YEAR ENDED JUNE 30, 2022, COLUMN (C) REPRESENTS THE FISCAL YEAR ENDED JUNE 30, 2021, COLUMN (B) REPRESENTS THE FISCAL YEAR ENDED JUNE 30, 2020, AND COLUMN (A) REPRESENT THE SHORT YEAR JANUARY 1, 2019 THROUGH JUNE 30, 2019.

SCHEDULE D (Form 990) Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047 2022 Open to Public Inspection

Name of the organization: WASHINGTON PAVILION MANAGEMENT INC Employer identification number: 46-0435791

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and questions about donor notification.

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

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

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

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

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that 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:
- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	342,873	401,062	335,683	315,836	246,898
b Contributions		15,084		20,409	
c Net investment earnings, gains, and losses	32,115	-53,987	83,781	15,765	42,639
d Grants or scholarships	17,828	17,010	16,393	16,327	27,385
e Other expenditures for facilities and programs					
f Administrative expenses	2,016	2,276	2,009		786
g End of year balance	355,144	342,873	401,062	335,683	315,836

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

- a** Board designated or quasi-endowment ▶ 59.560 %
 - b** Permanent endowment ▶ 19.520 %
 - c** Term endowment ▶ 20.920 %
- 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:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)	Yes	No
3a(ii)	No	No
3b		

- b** 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				
b Buildings				
c Leasehold improvements		308,357	295,765	12,592
d Equipment		1,714,307	1,214,044	500,263
e Other		1,615,384		1,615,384
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,128,239

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(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) ARTWORK COLLECTION	1,183,527
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	1,183,527

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	14,657,826
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	51,726
b	Donated services and use of facilities	2b	81,557
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-36,128
e	Add lines 2a through 2d	2e	97,155
3	Subtract line 2e from line 1	3	14,560,671
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	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	14,560,671

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	12,037,167
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	81,557
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	81,557
3	Subtract line 2e from line 1	3	11,955,610
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	36,128
c	Add lines 4a and 4b	4c	36,128
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	11,991,738

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
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 46-0435791

Name: WASHINGTON PAVILION MANAGEMENT INC

Supplemental Information

Return Reference	Explanation
PART V, LINE 4:	THE ORGANIZATION'S ENDOWMENTS ARE ESTABLISHED BY OUTSIDE DONORS TO HOLD INVESTMENTS IN A POOLED INVESTMENT FUND TO YIELD MORE FAVORABLE INVESTMENT RETURNS. EARNINGS ON THE RELATED ASSETS ARE AVAILABLE FOR USE IN OPERATIONS WITH BOARD APPROVAL.

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	WASHINGTON PAVILION MANAGEMENT, INC. BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN AFFECTING ITS ANNUAL FILING REQUIREMENTS, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS. THE ORGANIZATION WOULD RECOGNIZE FUTURE ACCRUED INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS AND LIABILITIES IN INCOME TAX EXPENSE IF SUCH INTEREST AND PENALTIES ARE INCURRED.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS:	EDUCATION DEPARTMENT SCHOLARSHIPS GIVEN -37,438. FUNDRAISING EXPENSES NETTED WITH REVENUE 1,310.

Supplemental Information

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS:	EDUCATION DEPARTMENT SCHOLARSHIPS GIVEN 37,438. FUNDRAISING EXPENSES NETTED WITH REVENUE -1,310.

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization
WASHINGTON PAVILION MANAGEMENT INC

Employer identification number
46-0435791

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

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

Revenue	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
	<u>PAVILION GALA</u> (event type)	<u>SIDEWALK ARTS FESTIVAL</u> (event type)	(total number)	(add col. (a) through col. (c))
1 Gross receipts	155,118	103,810		258,928
2 Less: Contributions	68,283	22,034		90,317
3 Gross income (line 1 minus line 2)	86,835	81,776		168,611
4 Cash prizes		1,100		1,100
5 Noncash prizes				
6 Rent/facility costs	495	14,210		14,705
7 Food and beverages	20,221	447		20,668
8 Entertainment	11,132			11,132
9 Other direct expenses	18,792	6,423		25,215
10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				72,820
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				95,791

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity conducted in:

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

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

Name ▶

Address ▶

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

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

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

- Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

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

Return Reference	Explanation
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Note: To capture the full content of this document as Filed, please select landscape mode (11" x 8.5") when printing.

**Schedule I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

Department of the
Treasury
Internal Revenue Service

Name of the organization
WASHINGTON PAVILION MANAGEMENT INC

Employer identification number
46-0435791

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ _____
- 3 Enter total number of other organizations listed in the line 1 table ▶ _____

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) SCHOLARSHIPS	81	37,438			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	WASHINGTON PAVILION MANAGEMENT GIVES FINANCIAL AID/SCHOLARSHIPS TO KIDS WHO AREN'T ABLE TO PAY FULL PRICE FOR THE EDUCATIONAL PROGRAMS PUT ON BY THE WASHINGTON PAVILION. CASH IS NOT GIVEN DIRECTLY TO THE STUDENTS, INSTEAD THE SCHOLARSHIP MONEY IS TRANSFERRED TO PAY THEIR ACCOUNT BALANCE.

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
WASHINGTON PAVILION MANAGEMENT INC

Employer identification number
46-0435791

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax idemnification and gross-up payments</td> <td><input checked="" type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax idemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax idemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p>b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	1b	No								
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?</p>	2	Yes								
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p>										
<p>a Receive a severance payment or change-of-control payment?</p>	4a	No								
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	4b	No								
<p>c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4c	No								
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p>										
<p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p>										
<p>a The organization?</p>	5a	No								
<p>b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.</p>	5b	No								
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p>										
<p>a The organization?</p>	6a	No								
<p>b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.</p>	6b	No								
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	7	No								
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>	8	No								
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

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

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

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

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 DARRIN SMITH PRESIDENT	(i)	197,613	13,055	0	9,782	28,134	248,584	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 1A	DUES TO THE MINNEHAHA COUNTRY CLUB FOR THE CEO/PRESIDENT, DARRIN SMITH. THE DUES WERE INCLUDED IN HIS TAXABLE INCOME.

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 1B	THE COUNTRY CLUB MEMBERSHIP WAS INCLUDED IN THE PRESIDENT'S OFFER OF EMPLOYMENT.

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
WASHINGTON PAVILION MANAGEMENT INC

Employer identification number

46-0435791

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1A	THE EXECUTIVE COMMITTEE IS COMPRISED OF THE BOARD OF TRUSTEES, CHAIR, VICE-CHAIR AND THE SECRETARY/TREASURER. THE EXECUTIVE COMMITTEE SHALL HAVE AND MAY EXERCISE, WHEN THE BOARD OF TRUSTEES IS NOT IN SESSION, THE POWERS OF THE BOARD OF TRUSTEES IN THE MANAGEMENT OF THE BUSINESS AND AFFAIRS OF THE CORPORATION, EXCEPT THAT THE EXECUTIVE COMMITTEE MAY NOT: (A) ELECT OFFICERS, (B) AMEND THE ARTICLES OF INCORPORATION, (C) AMEND THE BYLAWS, (D) ADOPT A PLAN OF MERGER OR CONSOLIDATION, (E) OR FILL VACANCIES IN THE BOARD OF TRUSTEES OR COMMITTEES CREATED PURSUANT TO THIS SECTION.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THERE IS ONE CLASS OF MEMBERS CONSISTING OF THE DIRECTORS OF THE BOARD OF TRUSTEES.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THREE DIRECTORS SHALL BE APPOINTED BY THE MAYOR OF SIOUX FALLS, SD, WITH ADVICE AND CONSENT OF SIOUX FALLS CITY COUNCIL. ADVISORY BOARDS ELECT THEIR BOARD CHAIRS, WHO THEN SIT ON THE BOARD OF TRUSTEES.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 8B	THE EXECUTIVE COMMITTEE TYPICALLY MEETS MONTHLY THROUGHOUT THE YEAR TO DISCUSS THE AGENDA FOR UPCOMING BOARD MEETINGS AND TO BRIEF THE COMMITTEE ON CURRENT ACTIVITIES OF THE PAVILION. THE EXECUTIVE COMMITTEE COMPLETED A PERFORMANCE REVIEW ON THE PRESIDENT, WHICH WAS DOCUMENTED AND PLACED IN HIS PERSONNEL FILE. MEETING MINUTES WERE NOT KEPT.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE RETURN IS REVIEWED IN DETAIL BY THE PRESIDENT AND CHIEF FINANCIAL OFFICER. IT IS THEN REVIEWED BY THE FINANCE COMMITTEE. A COPY OF THE FORM 990 WILL BE DISTRIBUTED TO THE GOVERNING BODY PRIOR TO THE FILING DATE.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE ADMINISTRATIVE ASSISTANT SENDS OUT THE CONFLICT OF INTEREST EVERY YEAR IN JANUARY AND ASKS FOR THE COMPLETED FORMS TO BE RETURNED. IF NOT RETURNED, THE ADMINISTRATIVE ASSISTANT MAKES FOLLOW UP REQUESTS. AT THE START OF EVERY BOARD MEETING, THE CHAIR REVIEWS THE AGENDA AND ASKS THOSE IN ATTENDANCE IF THEY HAVE ANY CONFLICTS OF INTEREST TO DISCLOSE WITH THE AGENDA. DETERMINATION OF WHETHER OR NOT A CONFLICT EXISTS WOULD BE MADE BY THE OFFICERS OF THE BOARD. ACTUAL CONFLICTS WOULD ALSO BE REVIEWED BY THE OFFICERS. ANY PERSON WITH A CONFLICT MAY BE REQUIRED TO LEAVE THE ROOM DURING DISCUSSION OR ANY VOTES TAKEN ON THE ISSUE.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE COMPENSATION LEVEL OF THE PRESIDENT/CEO WAS APPROVED BY THE EXECUTIVE MEMBERS OF THE BOARD (CHAIR/VICE-CHAIR/SECRETARY-TREASURER) ON JUNE 1, 2023. THE EXECUTIVE COMMITTEE DETERMINED THE PRESIDENT/CEO'S SALARY BASED ON COMPARABILITY DATA FROM SIMILAR ORGANIZATIONS. THE CFO COMPENSATION IS REVIEWED ANNUALLY BY THE PRESIDENT, WITH TYPICALLY A COST OF LIVING ADJUSTMENT. HOWEVER, COMPARABILITY DATA IS REVIEWED USING INDUSTRY PUBLICATIONS AND SALARY ADJUSTMENTS ARE MADE WHEN NEEDED TO REMAIN COMPETITIVE IN THE INDUSTRY TAKING GEOGRAPHIC LOCATION INTO CONSIDERATION.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. THE ANNUAL REPORT IS AVAILABLE ON THE ORGANIZATION'S WEBSITE.