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Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

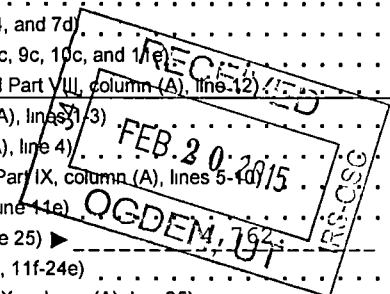
**A For the 2013 calendar year, or tax year beginning** 07/01, 2013, and ending 06/30, 2014

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> FORWARD ARTS FOUNDATION, INC.			<b>D Employer identification number</b> 58-6048113	
	Doing Business As				
	Number and street (or P O box if mail is not delivered to street address)		Room/suite		<b>E Telephone number</b>
	3130 SLATON DRIVE, NW				(404) 261-0636
City or town, state or province, country, and ZIP or foreign postal code			<b>G Gross receipts \$</b> 2,800,676.		
ATLANTA, GA 30305			<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)		
<b>F Name and address of principal officer</b> ELEANOR K. RATCHFORD 3130 SLATON DRIVE, N.W. ATLANTA, GA 30305			<b>H(c)</b> Group exemption number ▶		
<b>I Tax-exempt status</b> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
<b>J Website.</b> ▶ HTTP://WWW.SWANCOACHHOUSE.COM/					
<b>K Form of organization</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L Year of formation</b> 1965 <b>M State of legal domicile</b> GA		

## Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities <u>THE FORWARD ARTS FOUNDATION PROVIDES SIGNIFICANT SUPPORT TO THE VISUAL ARTS IN THE ATLANTA AREA.</u>	
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	3 31.
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	4 31.
	<b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5 47.
	<b>6</b> Total number of volunteers (estimate if necessary)	6 137.
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	7a 1,273,977.
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	7b 3,552.	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year: 537,840. Current Year: 627,637.
	<b>9</b> Program service revenue (Part VIII, line 2g)	0 0
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,733. 3,965.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,165,857. 1,252,291.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,706,430. 1,883,893.
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 3-3)	174,500. 271,750.
Expenses	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0 0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-11e)	665,291. 672,431.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0 0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	792,223. 833,212.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,632,014. 1,777,393.	
<b>19</b> Revenue less expenses Subtract line 18 from line 12	74,416. 106,500.	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year: 3,855,942. End of Year: 4,037,701.
	<b>21</b> Total liabilities (Part X, line 26)	105,247. 180,506.
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	3,750,695. 3,857,195.

SCANNED MAR 05 2015



## 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.

<b>Sign Here</b>	<i>Eleanor K. Ratchford</i>		2/13/2015	
	Signature of officer		Date	
	<i>Eleanor K. Ratchford, Treasurer</i>			
	Type or print name and title			

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	DEBBIE R TORRANCE	<i>Debbie R. Torrance</i>	FEB 10 2015		P00174607
	Firm's name ▶ SMITH & HOWARD, P.C.	Firm's EIN ▶ 58-1250486			
	Firm's address ▶ 271 17TH STREET, SUITE 1600 ATLANTA, GA 30363	Phone no	404-874-6244		

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2013)

JSA 3E1010 1 000

g18 25

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

SINCE ITS FOUNDING, THE FORWARD ARTS FOUNDATION HAS PROVIDED SIGNIFICANT SUPPORT TO THE VISUAL ARTS. LEADERSHIP GRANTS FOR ART EXHIBITIONS, DONATIONS FOR SPECIFIC ACQUISITIONS AND FUNDING OF SCHOLARSHIPS FOR ARTISTS ARE AMONG THE FOUNDATION'S GIFTS.

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

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

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 722100) (Expenses \$ 880,762 including grants of \$ ) (Revenue \$ 1,186,104 )

RESTAURANT FOR VISITORS OF THE GALLERY AND GIFT SHOP. THE RESTAURANT SUPPORTS THE ARTS BY ATTRACTING VISITORS AND BRINGING ATTENTION TO THE GALLERY. RESTAURANT IS ALSO CONVENIENT FOR GALLERY VISITORS.

4b (Code: 453220) (Expenses \$ 249,789 including grants of \$ ) (Revenue \$ 700,036 )

GIFT SHOP OPERATED FOR VISITORS OF THE GALLERY. SALE OF SOUVENIERS RELATED TO THE ARTWORK SHOWN IN THE GALLERY CREATES INTEREST IN THE COLLECTIONS SHOWN, THEREBY PROMOTING THE ARTS.

4c (Code 713990) (Expenses \$ 412,723 including grants of \$ 271,750 ) (Revenue \$ 85,207 )

GALLERY OPERATED TO SHOW AND SELL ARTWORK. THE PRIMARY PURPOSE OF FORWARD ARTS IS FURTHERING THE ARTS. THE GALLERY DIRECTLY SUPPORTS THE ARTS BY SHOWING AND SELLING ARTWORK.

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

4e Total program service expenses 1,543,274.

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-20b detailing various organizational requirements and their fulfillment status.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 21 through 38 regarding financial reporting, compensation, and organizational structure.

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 columns for question numbers (1a-14b), Yes, and No. Contains various tax compliance questions and their corresponding 'Yes' or 'No' responses.

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

Section A. Governing Body and Management

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, and 9.

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

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, and 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed GA
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection
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, physical address, and telephone number of the person who possesses the books and records of the organization

**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 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

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)	(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			
(1) TERRI ALSTON BOARD MEMBER	1.00	X					0	0	0	
(2) JEAN ASTROP BOARD MEMBER	1.00	X					0	0	0	
(3) JAN BENNETT CHAIR	1.00	X					0	0	0	
(4) JANE BLACK BOARD MEMBER	1.00	X					0	0	0	
(5) ANNE CHAMBERS BOARD MEMBER	1.00	X					0	0	0	
(6) CATHY CHRISTIANS BOARD MEMBER	1.00	X					0	0	0	
(7) AIMEE CHUBB BOARD MEMBER	1.00	X					0	0	0	
(8) SISSY DAVIS SECRETARY	1.00	X					0	0	0	
(9) BETTY EDGE BOARD MEMBER	1.00	X					0	0	0	
(10) ANNE GRAY BOARD MEMBER	1.00	X					0	0	0	
(11) MARY KATHERINE GREENE BOARD MEMBER	1.00	X					0	0	0	
(12) SARA HEHIR BOARD MEMBER	1.00	X					0	0	0	
(13) FAY HOWELL BOARD MEMBER	1.00	X					0	0	0	
(14) CLAYTON HOWELL BOARD MEMBER	1.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
( 15) FELICIA HUGER BOARD MEMBER	1.00	X					0	0	0	
( 16) EMMY KNOBLOCH BOARD MEMBER	1.00	X					0	0	0	
( 17) JANE LANIER BOARD MEMBER	1.00	X					0	0	0	
( 18) RUTH LANIER BOARD MEMBER	1.00	X					0	0	0	
( 19) ROBIN LEA BOARD MEMBER	1.00	X					0	0	0	
( 20) EILEEN MILLARD BOARD MEMBER	1.00	X					0	0	0	
( 21) BET POPE BOARD MEMBER	1.00	X					0	0	0	
( 22) ELEANOR RATCHFORD TREASURER	1.00	X					0	0	0	
( 23) CATHERINE RAWSON BOARD MEMBER	1.00	X					0	0	0	
( 24) MARCIA ROBINSON BOARD MEMBER	1.00	X					0	0	0	
( 25) REBECCA SMITH BOARD MEMBER	1.00	X					0	0	0	
<b>1b Sub-total</b>							0	0	0	
<b>c Total from continuation sheets to Part VII, Section A</b>							42,359.	0	0	
<b>d Total (add lines 1b and 1c)</b>							42,359.	0	0	

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

- 3** Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual Yes 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? If "Yes," complete Schedule J for such individual Yes No
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person Yes No

	Yes	No
3		X
4		X
5		X

**Section B. Independent Contractors**

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
( 26) LAURA SPEARMAN BOARD MEMBER	1.00	X					0	0	0	
( 27) LINDA STEPHENSON BOARD MEMBER	1.00	X					0	0	0	
( 28) GRETCHEN TAYLOR BOARD MEMBER	1.00	X					0	0	0	
( 29) BECKY WARNER BOARD MEMBER	1.00	X					0	0	0	
( 30) BETSY WEST BOARD MEMBER	1.00	X					0	0	0	
( 31) ELIZABETH WILLETT BOARD MEMEBER	1.00	X					0	0	0	
( 32) FLORENCE HOLMES EXECUTIVE DIRECTOR	40.00			X			42,359.	0	0	
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

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

**Section B. Independent Contractors**

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

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

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

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns . . . . .	1a			
	b Membership dues . . . . .	1b	117,500		
	c Fundraising events . . . . .	1c	366,424		
	d Related organizations . . . . .	1d			
	e Government grants (contributions) . . . . .	1e			
	f All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	143,713		
	g Noncash contributions included in lines 1a-1f \$ . . . . .		119,340		
	<b>h Total. Add lines 1a-1f . . . . .</b>		<b>627,637</b>		
<b>Program Service Revenue</b>	2a _____	Business Code			
	b _____				
	c _____				
	d _____				
	e _____				
	f All other program service revenue . . . . .				
	<b>g Total. Add lines 2a-2f . . . . .</b>		<b>0</b>		
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 1 . . . . .		3,965.		3,965
	4 Income from investment of tax-exempt bond proceeds . . . . .		0		
	5 Royalties . . . . .		0		
	6a Gross rents . . . . .	(i) Real (ii) Personal	84,890		
	b Less rental expenses . . . . .				
	c Rental income or (loss) . . . . .		84,890.		
	<b>d Net rental income or (loss) . . . . .</b>		<b>84,890.</b>		<b>84,890</b>
	7a Gross amount from sales of assets other than inventory . . . . .	(i) Securities (ii) Other	1,095		
	b Less cost or other basis and sales expenses . . . . .		1,095		
	c Gain or (loss) . . . . .				
	<b>d Net gain or (loss) . . . . .</b>		<b>0</b>		
	8a Gross income from fundraising events (not including \$ 366,424 of contributions reported on line 1c). See Part IV, line 18 . . . . .	ATCH 2	183,006.		
	b Less direct expenses . . . . .		245,679.		
	<b>c Net income or (loss) from fundraising events . . . . .</b>	ATCH 3	<b>-62,673.</b>		<b>-62,673</b>
	9a Gross income from gaming activities See Part IV, line 19 . . . . .				
b Less direct expenses . . . . .					
<b>c Net income or (loss) from gaming activities . . . . .</b>		<b>0</b>			
10a Gross sales of inventory, less returns and allowances . . . . .		1,886,457.			
b Less cost of goods sold . . . . .	ATCH 4	670,009.			
<b>c Net income or (loss) from sales of inventory . . . . .</b>		<b>1,216,448</b>		<b>1,176,690.</b>	
<b>Miscellaneous Revenue</b>		<b>Business Code</b>			
11a MISCELLANEOUS . . . . .		711110	13,626.	12,397.	1,229.
b _____					
c _____					
d All other revenue . . . . .					
<b>e Total. Add lines 11a-11d . . . . .</b>		<b>13,626</b>			
<b>12 Total revenue. See instructions . . . . .</b>		<b>1,883,893</b>		<b>1,273,977.</b>	<b>-17,721.</b>

**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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21 . . . . .	252,700.	252,700.		
2 Grants and other assistance to individuals in the United States See Part IV, line 22 . . . . .	19,050.	19,050.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16 . . . . .	0			
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	31,749.	20,637.	6,350.	4,762.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7 Other salaries and wages . . . . .	571,494.	539,303.	32,191.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9 Other employee benefits . . . . .	0			
10 Payroll taxes . . . . .	69,188.	66,185.	3,003.	
11 Fees for services (non-employees)				
a Management . . . . .	0			
b Legal . . . . .	0			
c Accounting . . . . .	30,800.	15,246.	15,554.	
d Lobbying . . . . .	0			
e Professional fundraising services See Part IV, line 17.	0			
f Investment management fees . . . . .	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O). . . . .	7,671.	7,671.		
12 Advertising and promotion . . . . .	28,198.	28,198.		
13 Office expenses . . . . .	233,703.	221,911.	11,792.	
14 Information technology . . . . .	0			
15 Royalties . . . . .	0			
16 Occupancy . . . . .	227,878.	227,266.	612.	
17 Travel . . . . .	2,382.		2,382.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	50,768.	1,238.	49,530.	
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	106,676.	33,273.	73,403.	
23 Insurance . . . . .	60,232.	47,715.	12,517.	
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 CURATOR FEES . . . . .	24,000.	24,000.		
b WEBSITE . . . . .	1,227.	837.	390.	
c GIFTS & FLOWERS EXPENSE . . . . .	8,475.	7,014.	1,461.	
d LICENSES & PERMITS EXPENSE . . . . .	6,629.	6,599.	30.	
e All other expenses . . . . .	44,573.	24,431.	20,142.	
25 Total functional expenses Add lines 1 through 24e . . . . .	1,777,393.	1,543,274.	229,357.	4,762.
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) . . . . .	0			

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	0	1	0
	2 Savings and temporary cash investments	3,239,312.	2	3,483,113.
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	30,894.	4	37,943.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	127,159.	8	133,963.
	9 Prepaid expenses and deferred charges	34,251.	9	39,824.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 2,568,137.		
	b Less. accumulated depreciation	10b 2,225,279.	424,326.	10c 342,858.
	11 Investments - publicly traded securities	0	11	0
	12 Investments - other securities See Part IV, line 11	0	12	0
	13 Investments - program-related See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	0	15	0
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	3,855,942.	16	4,037,701.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	105,247.	17	180,506.
	18 Grants payable	0	18	0
	19 Deferred revenue	0	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	0	25	0
	26 <b>Total liabilities.</b> Add lines 17 through 25	105,247.	26	180,506.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> X and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,706,107.	27	3,784,239.
	28 Temporarily restricted net assets	44,588.	28	72,956.
	29 Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 <b>Total net assets or fund balances</b>	3,750,695.	33	3,857,195.	
34 <b>Total liabilities and net assets/fund balances.</b>	3,855,942.	34	4,037,701.	

**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	1,883,893.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,777,393.
3	Revenue less expenses. Subtract line 2 from line 1	3	106,500.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,750,695.
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
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 33, column (B))	10	3,857,195.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .  
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? . . . . .  
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization: FORWARD ARTS FOUNDATION, INC. Employer identification number: 58-6048113

**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 11, 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.)
- 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 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.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  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 that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I    b  Type II    c  Type III-Functionally integrated    d  Type III-Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 

	Yes	No
11g(i)		
  - (ii) A family member of a person described in (i) above? 

	Yes	No
11g(ii)		
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above? 

	Yes	No
11g(iii)		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the US?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five 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. Rows include: 14 Public support percentage for 2013; 15 Public support percentage from 2012 Schedule A; 16a 33 1/3% support test - 2013; 16b 33 1/3% support test - 2012; 17a 10%-facts-and-circumstances test - 2013; 17b 10%-facts-and-circumstances test - 2012; 18 Private foundation.

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

(Complete only if you checked the box on line 9 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	390,084	466,066	782,774	537,840	627,637	2,804,401
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 . . . . .	306,089.	318,010.	335,201.	335,527.	319,626	1,614,453
3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
6 Total. Add lines 1 through 5 . . . . .	696,173	784,076	1,117,975	873,367	947,263	4,418,854
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .	63,462	65,334	107,370.	4,350	61,350	301,866.
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 . . . . .						0
c Add lines 7a and 7b. . . . .	63,462.	65,334.	107,370.	4,350	61,350	301,866
8 Public support (Subtract line 7c from line 6) . . . . .						4,116,988

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6. . . . .	696,173	784,076.	1,117,975.	873,367	947,263	4,418,854
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	30,005.	12,097	4,506	2,733	3,965	53,306.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						0
c Add lines 10a and 10b . . . . .	30,005	12,097.	4,506.	2,733	3,965	53,306
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .	7,686.	115,872.	160,719.	139,277	81,178	504,732.
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .						
13 Total support. (Add lines 9, 10c, 11, and 12.) . . . . .	733,864	912,045.	1,283,200	1,015,377	1,032,406	4,976,892
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) . . . . .	15	82.72 %
16 Public support percentage from 2012 Schedule A, Part III, line 15 . . . . .	16	81.99 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) . . . . .	17	1.07 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17 . . . . .	18	2.36 %

19a 33 1/3% support tests - 2013. 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 - 2012. 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 ▶

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**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

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SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

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

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization

Employer identification number

FORWARD ARTS FOUNDATION, INC.

58-6048113

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year
a Total number of conservation easements
b Total acreage restricted by conservation easements
c Number of conservation easements on a certified historic structure included in (a)
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

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

Schedule D (Form 990) 2013

JSA 3E1268 2 000

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?

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to 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?

b If "Yes," explain the arrangement in Part XIII and complete the following table:

Table with columns for Amount and rows for 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21?

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" to Form 990, Part IV, line 10

Table with columns (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back and rows 1a-1g

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment, b Permanent endowment, c Temporarily restricted endowment

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? b If "Yes" to 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" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with columns (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value and rows 1a Land, 1b Buildings, 1c Leasehold improvements, 1d Equipment, 1e Other

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)).

Part VII Investments - Other Securities.

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

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, and Other (A-H).

Part VIII Investments - Program Related.

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

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows numbered 1 through 9.

Part IX Other Assets.

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

Table with 2 columns: (a) Description, (b) Book value. Rows numbered 1 through 9.

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Book value. Row 1 includes Federal income taxes. Includes a Total line at the bottom.

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 [X]

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,553,902.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII)	2d	670,009.	
	e Add lines 2a through 2d	2e		670,009.
3	Subtract line 2e from line 1		3	1,883,893.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII)	4b		
	c Add lines 4a and 4b	4c		
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)		5	1,883,893.

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	2,447,402.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII)	2d	670,009.	
	e Add lines 2a through 2d	2e		670,009.
3	Subtract line 2e from line 1		3	1,777,393.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII)	4b		
	c Add lines 4a and 4b	4c		
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		5	1,777,393.

**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

SEE PAGE 5

**Part XIII Supplemental Information (continued)**

SCHEDULE D, PART IV, QUESTION 4

AMOUNTS ARE SET ASIDE FOR FUTURE USE BY THE ORGANIZATION FOR VARIOUS ITEMS INCLUDING EDUCATION, REPAIRS, FLEA MARKET AND GALLERY EXPENSES.

SCHEDULE D, PART X, QUESTION 2

THE FOUNDATION IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. UNRELATED BUSINESS INCOME IS GENERATED BY ACTIVITIES OF THE RESTAURANT AND GIFT SHOP. APPLICABLE INCOME TAXES ARE PROVIDED FOR IN THE ACCOMPANYING FINANCIAL STATEMENTS AND ARE INCLUDED IN ACCRUED EXPENSES. OTHER THAN UNRELATED BUSINESS INCOME TAXES, NO PROVISION OR LIABILITY FOR FURTHER INCOME TAXES IS REFLECTED IN THE ACCOMPANYING FINANCIAL STATEMENTS.

THE FOUNDATION ANNUALLY EVALUATES ALL FEDERAL AND STATE INCOME TAX POSITIONS. THIS PROCESS INCLUDES AN ANALYSIS OF WHETHER THESE INCOME TAX POSITIONS THE FOUNDATION TAKES MEET THE DEFINITION OF AN UNCERTAIN TAX POSITION UNDER THE INCOME TAXES TOPIC OF THE FINANCIAL ACCOUNTING STANDARDS CODIFICATION.

IN THE NORMAL COURSE OF BUSINESS, THE FOUNDATION IS SUBJECT TO EXAMINATION BY THE FEDERAL AND STATE TAXING AUTHORITIES. IN GENERAL, THE FOUNDATION IS NO LONGER SUBJECT TO TAX EXAMINATIONS FOR TAX YEARS ENDING BEFORE JUNE 30, 2011.

**Part XIII** Supplemental Information *(continued)*

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SCHEDULE D, PART XI & XII, QUESTION 2D

COST OF GOODS SOLD ON INVENTORY SALES THAT ARE NETTED WITH REVENUE ON THE  
TAX RETURN.

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to 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

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization  
**FORWARD ARTS FOUNDATION, INC.**

Employer identification number

**58-6048113**

**Part I**

**Fundraising Activities.** Complete if the organization answered "Yes" to 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 ten 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							
<b>Total</b> .....							

**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" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		FLEA MARKET (event type)	FASHION SHOW (event type)	2. (total number)	(add col (a) through col (c))	
Revenue	1	Gross receipts	338,879.	178,790.	31,761.	549,430.
	2	Less: Contributions	220,434.	145,990.		366,424.
	3	Gross income (line 1 minus line 2)	118,445.	32,800.	31,761.	183,006.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	180,921.	43,158.	21,600.	245,679.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				
11	Net income summary. Subtract line 10 from line 3, column (d)					-62,673.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col. (c))	
		1	Gross revenue			
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	Yes _____% No	Yes _____% No	Yes _____% 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 operates gaming activities \_\_\_\_\_  
 a Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
 b If "No," explain \_\_\_\_\_

10 a 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 operate 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 operated 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 ▶ \_\_\_\_\_

- 15 a 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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanation 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 complete this part to provide any additional information (see instructions).

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**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

FORWARD ARTS FOUNDATION, INC.

Employer identification number

58-6048113

**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 Governments and Organizations in the United States.** Complete if the organization answered "Yes" to 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

1 (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 non-cash assistance	(h) Purpose of grant or assistance
(1) HIGH MUSEUM OF ART 1280 PEACHTREE STREET NE, ATLANTA, GA 30309	58-0633971	501(C)(3)	150,000.				PAINTING
(2) ATLANTA CONTEMPORARY ART CENTER 535 MEANS STREET NW, ATLANTA, GA 30318	58-1174492	501(C)(3)	15,000.				ARTIST STUDIO PROGRA
(3) THE ATLANTA BOTANICAL GARDEN, INC. 1345 PIEDMONT AVENUE, NE ATLANTA, GA 30309	58-1313284	501(C)(3)	20,000.				SPONSOR EXHIBITION
(4) EMORY UNIVERSITY - MICHAEL C. CARLOS MUSEUM 1599 CLIFTON ROAD 3RD FLOOR	58-0566256	501(C)(3)	22,000.				FUNERARY CHEST
(5) MUSEUM OF CONTEMPORARY ART OF GEORGIA 75 BENNETT STREET NW, #A-2	58-2562811	501(C)(3)	25,000.				EDUCATION/RESOURCE.C
(6) ATLANTA BELTLINE PARTNERSHIP 250 WILLIAMS STREET NW, #2115	56-2464486	501(C)(3)	18,000.				SCULPTURE
(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

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

Schedule I (Form 990) (2013)

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

1	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
EMERGING ARTISTS	5	19,050.				
2						
3						
4						
5						
6						
7						

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

SCHEDULE I, PART I, QUESTION 2

FAF ANNUALLY REVIEWS THE STATUS OF EACH GRANT TO ENSURE THAT GRANTS HAVE BEEN USED FOR THE PURPOSE GIVEN.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No 1545-0047

**2013**

**Open To Public  
Inspection**

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**FORWARD ARTS FOUNDATION, INC.**

Employer identification number  
**58-6048113**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art . . . . .				
2 Art - Historical treasures . . . . .				
3 Art - Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .	X		118,245.	PROCEEDS FROM SALE
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities - Publicly traded . . . . .	X	1.	1,095.	FAIR MARKET VALUE
10 Securities - Closely held stock . . . . .				
11 Securities - Partnership, LLC, or trust interests . . . . .				
12 Securities - Miscellaneous . . . . .				
13 Qualified conservation contribution - Historic structures . . . . .				
14 Qualified conservation contribution - Other . . . . .				
15 Real estate - Residential . . . . .				
16 Real estate - Commercial . . . . .				
17 Real estate - Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( _____ )				
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . . **29**

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .		X
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .	X	
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .	X	
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

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

Schedule M (Form 990) (2013)

JSA

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**Part II** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information

## SCHEDULE M PART I

ON SCHEDULE M IN NUMBERS OF CONTRIBUTIONS OR ITEMS CONTRIBUTED COLUMN,  
"UNDETERMINED AMOUNT OF ITEMS" IS USED AS THOUSANDS OF ITEMS ARE DONATED  
THROUGH THE YEAR TO BE SOLD AT ANNUAL FUNDRAISER- FLEA MARKET. THE ITEMS  
GENERALLY RANGE IN VALUE FROM \$2 TO \$100. IN THE CASE OF THE SECURITIES,  
THE NUMBER OF CONTRIBUTIONS IS THE NUMBER OF INDIVIDUALS THAT DONATED  
SECURITIES.

## SCHEDULE M PART I LINE 32B

WHEN FAF RECEIVES MARKETABLE SECURITIES, FAF USES A BROKERAGE FIRM TO  
SELL THE MARKETABLE SECURITIES.

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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.

Name of the organization

Employer identification number

FORWARD ARTS FOUNDATION, INC.

58-6048113

PART VI, QUESTION 2

THE FOLLOWING BOARD MEMBERS HAVE A FAMILY RELATIONSHIP WITH EACH OTHER:

ELEANOR RATCHFORD IS THE DAUGHTER OF EMILY KNOBLOCH.

MARY K. GREENE IS THE DAUGHTER OF MARCIA ROBINSON.

CLAYTON HOWELL IS THE DAUGHTER-IN-LAW OF FAY HOWELL.

PART VI, QUESTION 6

PROSPECTIVE MEMBERS ARE NOMINATED BY CURRENT MEMBERS. THE BOARD OF  
DIRECTORS APPROVES ALL NOMINATIONS BEFORE FULL MEMBERSHIP IS EXTENDED.

PART VI, QUESTION 8B

THE EXECUTIVE COMMITTEE AND FINANCE COMMITTEE MEETINGS ARE DOCUMENTED.  
OTHER COMMITTEE MEETINGS ARE NOT DOCUMENTED. EACH COMMITTEE REPORTS  
MEETING DISCUSSIONS TO THE BOARD OF DIRECTORS. MOST COMMITTEE ACTIONS ARE  
REQUIRED TO BE APPROVED BY THE BOARD OF DIRECTORS.

PART VI, QUESTION 11B

FORM 990 IS REVIEWED BY THE TREASURER AND CHAIRMAN BEFORE FILING. RETURN  
COPIES ARE AVAILABLE UPON REQUEST.

PART VI, QUESTION 12C

THE CONFLICT OF INTEREST POLICY IS GIVEN TO EVERY BOARD MEMBER, ALL

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

Schedule O (Form 990 or 990-EZ) (2013)

JSA  
3E1227 1 000

Name of the organization FORWARD ARTS FOUNDATION, INC.	Employer identification number 58-6048113
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MANAGEMENT STAFF AND ANY EMPLOYEE WITH PURCHASING POWER WITHIN THE FORWARD ARTS FOUNDATION. EACH PERSON IS ASKED, AFTER READING THE POLICY, TO SIGN THAT THEY UNDERSTAND AND TO INDICATE ANY CONFLICTS AS DEFINED BY THE POLICY. THE SIGNED PAPERS ARE KEPT IN THE INDIVIDUAL EMPLOYEE'S FILE AND THE BOARD'S IS KEPT IN A SEPARATE FILE. THIS POLICY IS DISCUSSED AND RENEWED ON A YEARLY BASIS.

PART VI, QUESTION 15

DURING THE PROCESS FOR DETERMINING COMPENSATION, THE FAF GATHERS MARKET INTELLIGENCE ON THE POSITION, DISCUSSES PROPOSED SALARY RANGE WITH ITS ACCOUNTING FIRM AND OTHER CONSULTANTS (AS NEEDED) AND REVIEWS INTERNAL SALARY STRUCTURE.

PART VI, QUESTION 19

INFORMATION IS MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

ATTACHMENT 1

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) <u>TOTAL REVENUE</u>	(B) <u>RELATED OR EXEMPT REVENUE</u>	(C) <u>UNRELATED BUSINESS REV.</u>	(D) <u>EXCLUDED REVENUE</u>
INTEREST INCOME	3,965.			3,965.
TOTALS	3,965.			3,965.

ATTACHMENT 2

FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
FLEA MARKET	220,434.
FASHION SHOW	145,990.

Name of the organization FORWARD ARTS FOUNDATION, INC.	Employer identification number 58-6048113
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ATTACHMENT 2 (CONT'D)

FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
TOTAL	<u>366,424.</u>

ATTACHMENT 3

FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
FLEA MARKET	118,445.	180,921.	-62,476.
FASHION SHOW	32,800.	43,158.	-10,358.
COOKBOOK	1,454.	617.	837.
FLEA PREVIEW PARTY	30,307.	20,983.	9,324.
TOTALS	<u>183,006.</u>	<u>245,679.</u>	<u>-62,673.</u>

ATTACHMENT 4

FORM 990, PART VIII - GROSS SALES AND COST OF GOODS SOLD

GROSS SALES LESS RETURNS AND ALLOWANCES .....	1,886,457.
INVENTORY AT BEGINNING OF YEAR .....	
PURCHASES .....	
SALARIES AND WAGES .....	
OTHER COSTS .....	670,009.
SUBTOTAL .....	<u>670,009.</u>
MINUS ENDING INVENTORY .....	
COST OF GOODS SOLD .....	<u>670,009.</u>

Name of the organization

FORWARD ARTS FOUNDATION, INC.

Employer identification number

58-6048113

ATTACHMENT 5FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
PREPAID ADVERTISING	11,012.
PREPAID FLEA EXPENSES	25,340.
FASHION SHOW	
PREPAID INSURANCE	3,472.
TOTALS	<u>39,824.</u>



SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME

RENTAL INCOME

84,890.  
84,890.

RENT AND ROYALTY SUMMARY

<u>PROPERTY</u>	<u>TOTAL INCOME</u>	<u>DEPLETION/ DEPRECIATION</u>	<u>OTHER EXPENSES</u>	<u>ALLOWABLE NET INCOME</u>
ROOM RENTALS	84,890.			84,890.
TOTALS	<u>84,890.</u>			<u>84,890.</u>