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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.
Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014Open to Public
Inspection**A** For the 2014 calendar year, or tax year beginning **JUL 1, 2014** and ending **JUN 30, 2015**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization REGIONAL ARTS & CULTURE COUNCIL		D Employer identification number 93-1059037
	Doing business as		E Telephone number (503) 823-5111
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 9,137,752. 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
	411 N.W. PARK AVENUE	101	
	City or town, state or province, country, and ZIP or foreign postal code PORTLAND, OR 97209		
F Name and address of principal officer: ELOISE DAMROSCH SAME AS C ABOVE			
I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527 J Website: WWW.RACC.ORG K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other L Year of formation: 1995 M State of legal domicile: OR			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O	
	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)	25
	4 Number of independent voting members of the governing body (Part VI, line 1b)	25
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	40
	6 Total number of volunteers (estimate if necessary)	500
	7a Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b Net unrelated business taxable income from Form 990-T, line 34	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 6,645,594. Current Year 8,556,193.
	9 Program service revenue (Part VIII, line 2g)	350,251. 464,267.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	101,938. 98,064.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	18,746. 13,386.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,116,529. 9,131,910.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,622,579. 4,389,114.
	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)	2,037,876. 2,154,395.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	5,100. 0.
	b Total fundraising expenses (Part IX, column (D), line 25)	82,467.
Expenses	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,028,965. 2,371,981.
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	6,694,520. 8,915,490.
	19 Revenue less expenses Subtract line 18 from line 12	422,009. 216,420.
	20 Total assets (Part X, line 16)	Beginning of Current Year 6,962,364. End of Year 7,203,484.
Net Assets or Fund Balances	21 Total liabilities (Part X, line 26)	4,297,989. 4,289,827.
	22 Net assets or fund balances Subtract line 21 from line 20	2,664,375. 2,913,657.

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 2-3-16
	ELOISE DAMROSCH, EXECUTIVE DIRECTOR Type or print name and title	
Paid	Print/Type preparer's name YEE LEE MCGEE	Preparer's signature
Preparer	Firm's name GARY MCGEE & CO. LLP	Date 2/2/16
Use Only	Firm's address 808 S.W. THIRD AVENUE, SUITE 700 PORTLAND, OR 97204	Check if self-employed ☐ PTIN P01294356
		Firm's EIN
		Phone no. (503) 222-2515

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.

TO ENRICH OUR COMMUNITIES THROUGH ARTS AND CULTURE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

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

4a (Code _____) (Expenses \$ 4,726,553. including grants of \$ 4,386,114.) (Revenue \$ _____)
GRANTS - RACC DISTRIBUTED APPROXIMATELY \$4,900,000 IN GRANT FUNDS IN 2015, SERVING 126 INDIVIDUAL ARTISTS AND 135 ARTS ORGANIZATIONS IN THE PORTLAND TRI-COUNTY AREA. THE AMOUNT DISTRIBUTED INCLUDES AMOUNTS RECEIVED IN GRANTS AS WELL AS THOSE CONSIDERED AGENCY TRANSACTIONS. ABOUT 56 LOCAL ARTISTS AND COMMUNITY REPRESENTATIVES SERVE ON PANELS EACH YEAR TO HELP ASSESS THE ARTISTIC MERIT, COMMUNITY SERVICE, AND FISCAL RESPONSIBILITY OF THE APPLICANTS.

4b (Code _____) (Expenses \$ 1,370,248. including grants of \$ _____) (Revenue \$ _____)
PUBLIC ART - RACC'S NATIONALLY ACCLAIMED PUBLIC ART PROGRAM, NOW IN ITS 35TH YEAR, INCLUDES ORDINANCES FOR THE CITY OF PORTLAND AND MULTNOMAH COUNTY'S 2% "PERCENT FOR ART" PROGRAMS. RACC ALSO MANAGES A COMMUNITY MURALS PROGRAM, TEMPORARY AND PERFORMANCE-BASED PUBLIC ART, A COLLECTION OF TWO-DIMENSIONAL WORKS IN THE VISUAL CHRONICLE OF PORTLAND, AND A SERIES OF ARTIST RESIDENCIES IN PUBLIC AGENCIES. RACC ALSO PROVIDES PUBLIC ART CONTRACTING SERVICES FOR A VARIETY OF LOCAL AND NATIONAL AGENCIES, BOTH PUBLIC AND PRIVATE.

4c (Code _____) (Expenses \$ 923,912. including grants of \$ _____) (Revenue \$ 453,165.)
ARTS EDUCATION - RACC SERVES AS MANAGING PARTNER FOR THE RIGHT BRAIN INITIATIVE, A COMPREHENSIVE SOLUTION TO INTEGRATE THE ARTS INTO THE EDUCATION OF EVERY K-8 STUDENT IN THE PORTLAND METROPOLITAN AREA SCHOOL DISTRICTS. IN ITS SEVENTH YEAR OF IMPLEMENTATION, THE INITIATIVE SERVED 19,324 STUDENTS AND 237 EDUCATORS AND 49 TEACHING ARTISTS FROM 59 SCHOOLS IN SEVEN SCHOOL DISTRICTS.

4d Other program services (Describe in Schedule O)

(Expenses \$ 807,192. including grants of \$ 3,000.) (Revenue \$ 21,460.)4e Total program service expenses 7,827,905.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30 X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38 X	

Note. All Form 990 filers are required to complete Schedule OForm **990** (2014)

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	N/A	
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	N/A	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	N/A	
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?	N/A	
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	N/A	
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12	N/A	
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders	N/A	
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	N/A	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	N/A	
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

☒**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	25													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		25												
b Enter the number of voting members included in line 1a, above, who are independent		25												
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?														X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?														X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?														X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?														X
6 Did the organization have members or stockholders?														X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?														X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?														X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?										X				
b Each committee with authority to act on behalf of the governing body?										X				
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O														X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **OR**

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. 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 **►**
CYNTHIA KNAPP - (503) 823-5111
411 N.W. PARK AVENUE, SUITE 101, PORTLAND, OR 97209

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 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 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) JESSE BEASON BOARD MEMBER	2.00	X						0.	0.	0.
(2) NIK BLOSSER BOARD MEMBER	2.00	X						0.	0.	0.
(3) VERLEA G. BRIGGS BOARD MEMBER	2.00	X						0.	0.	0.
(4) DEAN WM. ROBERT BUCKER BOARD MEMBER	2.00	X						0.	0.	0.
(5) JAY CLEMENS BOARD MEMBER	2.00	X						0.	0.	0.
(6) EILEEN DAY BOARD MEMBER	2.00	X						0.	0.	0.
(7) JODI DELAHUNT HUBBELL BOARD MEMBER	2.00	X						0.	0.	0.
(8) DARYL DIXON BOARD MEMBER	2.00	X						0.	0.	0.
(9) LEW FREDERICK BOARD MEMBER	2.00	X						0.	0.	0.
(10) DEBBIE GLAZE BOARD MEMBER	2.00	X						0.	0.	0.
(11) MIKE GOLUB BOARD MEMBER	2.00	X						0.	0.	0.
(12) KIRA HIGGS BOARD MEMBER	2.00	X						0.	0.	0.
(13) PHILLIP T. HILLAIRES BOARD MEMBER	2.00	X						0.	0.	0.
(14) ANGELA HULT BOARD MEMBER	2.00	X						0.	0.	0.
(15) DANA INGRAM BOARD MEMBER	2.00	X						0.	0.	0.
(16) SUSHEELA JAYAPAL BOARD MEMBER	2.00	X						0.	0.	0.
(17) JOE KRUMM BOARD MEMBER	2.00	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 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			
(18) DAVID R. LOFLAND BOARD MEMBER	2.00	X						0.	0.	0.
(19) LINDA MCGEADY BOARD MEMBER	2.00	X						0.	0.	0.
(20) JOANNA PRIESTLEY BOARD MEMBER	2.00	X						0.	0.	0.
(21) JAN ROBERTSON BOARD CHAIR	4.00	X		X				0.	0.	0.
(22) LINA GARCIA SEABOLD CHAIR EMERITUS	4.00	X		X				0.	0.	0.
(23) MAX M. MILLER, JR. VICE CHAIR	4.00	X		X				0.	0.	0.
(24) ERIC HORMEL SECRETARY	4.00	X		X				0.	0.	0.
(25) JENNIFER C. CIES TREASURER	4.00	X		X				0.	0.	0.
(26) ELOISE DAMROSCH EXECUTIVE DIRECTOR	40.00			X				121,001.	0.	25,053.
1b Sub-total								121,001.	0.	25,053.
c Total from continuation sheets to Part VII, Section A								221,291.	0.	32,757.
d Total (add lines 1b and 1c)								342,292.	0.	57,810.

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 **3**

- 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
- 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
- 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
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
YOUNG AUDIENCES OF OR./S.W. WASH., 1220 S.W. MORRISON ST, STE 1000, PORTLAND, OR	IMPLEMENTATION PARTNER, RIGHT BRAIN	328,808.
RHIZA A+D, 2127 N. ALBINA, SUITE 203, PORTLAND, OR 97227	PUBLIC ART COMMISSION	109,050.
ADAM KUBY, 7019 S.E. MORRISON STREET, PORTLAND, OR 97215	PUBLIC ART COMMISSION	101,028.

- 2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **3**

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2014)

Part VIII Statement of RevenueCheck 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	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	18,200.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	7,675,089.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	862,904.				
	g	Noncash contributions included in lines 1a-1f \$		16,536.				
	h	Total. Add lines 1a-1f		8,556,193.				
	Program Service Revenue	2 a	<u>PRIVATE CONTRACTS</u>	Business Code 900099	451,070.	451,070.		
b		<u>LECTURES AND WORKSHOP</u>	900099	13,197.	13,197.			
c								
d								
e								
f		All other program service revenue						
g		Total. Add lines 2a-2f		464,267.				
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts)		98,064.			98,064.
		4	Income from investment of tax-exempt bond proceeds					
	5	Royalties						
	6 a	Gross rents	(i) Real (ii) Personal					
	b	Less: rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other					
	b	Less: cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss)						
	8 a	Gross income from fundraising events (not including \$ 18,200. of contributions reported on line 1c) See Part IV, line 18	a	8,170.				
	b	Less: direct expenses	b	5,842.				
	c	Net income or (loss) from fundraising events		2,328.			2,328.	
	9 a	Gross income from gaming activities See Part IV, line 19	a	700.				
	b	Less: direct expenses	b	0.				
	c	Net income or (loss) from gaming activities		700.			700.	
	10 a	Gross sales of inventory, less returns and allowances	a	2,095.				
	b	Less: cost of goods sold	b	0.				
c	Net income or (loss) from sales of inventory		2,095.	2,095.				
Miscellaneous Revenue			Business Code					
11 a	<u>OTHER REVENUES</u>	900099	8,263.	8,263.				
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d		8,263.					
12	Total revenue. See instructions.		9,131,910.	474,625.	0.	101,092.		

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

☒ X

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	3,900,933.	3,900,933.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	488,181.	488,181.		
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	292,310.		292,310.	
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	1,428,630.	941,986.	439,610.	47,034.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	80,517.	53,910.	23,844.	2,763.
9 Other employee benefits	208,552.	129,443.	70,313.	8,796.
10 Payroll taxes	144,386.	83,374.	57,640.	3,372.
11 Fees for services (non-employees)				
a Management				
b Legal	4,601.		4,601.	
c Accounting	17,800.		17,800.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	18,498.		18,498.	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,722,493.	1,702,127.	18,214.	2,152.
12 Advertising and promotion	27,118.	23,985.	3,132.	1.
13 Office expenses	53,293.	21,610.	31,683.	
14 Information technology	17,680.	15,020.	2,660.	
15 Royalties				
16 Occupancy	234,696.	2,248.	232,448.	
17 Travel	33,240.	19,140.	13,202.	898.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	47,290.	27,954.	19,117.	219.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	66,929.	19,720.	47,209.	
23 Insurance	9,731.	103.	9,628.	
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 BAD DEBT EXPENSE	53,090.	52,800.	290.	
b DUES AND SUBSCRIPTIONS	35,848.	19,372.	16,286.	190.
c EQUIPMENT AND MAINT.	29,674.	4,979.	23,682.	1,013.
d ADMIN. ALLOCATION	0.	321,020.	-337,049.	16,029.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	8,915,490.	7,827,905.	1,005,118.	82,467.
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 ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,692,039.	1	2,149,315.
	2 Savings and temporary cash investments	111,841.	2	105,493.
	3 Pledges and grants receivable, net	806,362.	3	534,033.
	4 Accounts receivable, net	646.	4	647.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	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 instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net	253,218.	7	206,630.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	66,180.	9	59,785.
	10a Land, buildings, and equipment - cost or other basis. Complete Part VI of Schedule D	10a 519,538.		
	b Less: accumulated depreciation	10b 246,167.	10c	273,371.
	11 Investments - publicly traded securities	3,798,314.	11	3,522,344.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	0.	15	351,866.
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,962,364.	16	7,203,484.	
Liabilities	17 Accounts payable and accrued expenses	161,257.	17	301,276.
	18 Grants payable	417,680.	18	547,311.
	19 Deferred revenue	3,719,052.	19	3,441,240.
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	4,297,989.	26	4,289,827.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,972,681.	27	2,033,243.
	28 Temporarily restricted net assets	691,694.	28	880,414.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ 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 Total net assets or fund balances	2,664,375.	33	2,913,657.	
34 Total liabilities and net assets/fund balances	6,962,364.	34	7,203,484.	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,131,910.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,915,490.
3	Revenue less expenses. Subtract line 2 from line 1	3	216,420.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,664,375.
5	Net unrealized gains (losses) on investments	5	32,862.
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 33, column (B))	10	2,913,657.

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

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

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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

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	5,768,755.	7,265,729.	6,389,249.	6,020,594.	6,775,193.	32,219,520.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf		200,000.	200,000.	625,000.	1,781,000.	2,806,000.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	5,768,755.	7,465,729.	6,589,249.	6,645,594.	8,556,193.	35,025,520.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						35,025,520.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	5,768,755.	7,465,729.	6,589,249.	6,645,594.	8,556,193.	35,025,520.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	86,269.	113,938.	112,146.	101,938.	98,064.	512,355.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	13,487.	13,788.	4,972.	16,408.	8,263.	56,918.
11 Total support. Add lines 7 through 10						35,594,793.
12 Gross receipts from related activities, etc. (see instructions)					12	1,675,066.

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

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	98.40	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	98.39	%
16a 33 1/3% support test - 2014. 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 - 2013. 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 - 2014. 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 - 2013. 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 ☐			

Schedule A (Form 990 or 990-EZ) 2014

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 in 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 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

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. 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 - 2013. 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 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d 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.		
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).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
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.		
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.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
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.		
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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) 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).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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 .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).		
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 .		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9(a)) 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 .		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.		
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.)		

Part IV Supporting Organizations (continued)

- 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 in (b) and (c) below, the governing body of a supported organization?
- b** A family member of a person described in (a) above?
- c** A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the 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? 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.
- 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? 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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)? 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).

	Yes	No
1		

Section D. Type III Supporting Organizations

- 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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) 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? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3** By reason of the relationship described in (2), 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? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):

- a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

- 2** Activities Test. Answer (a) and (b) 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? 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.
- b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.

- 3** Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
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 1-1/2% 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 .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	☐ 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		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions		
7	Total annual distributions. Add lines 1 through 6		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2014 from Section C, line 6		
10	Line 8 amount divided by Line 9 amount		

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014

Part VI **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)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER INCOME (\$56,918)

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

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2014

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If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B. Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B. Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization

REGIONAL ARTS & CULTURE COUNCIL

Employer identification number

93-1059037

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)		2,628.	
c Total lobbying expenditures (add lines 1a and 1b)		2,628.	
d Other exempt purpose expenditures		8,830,395.	
e Total exempt purpose expenditures (add lines 1c and 1d)		8,833,023.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns		591,651.	
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
Not over \$500,000	20% of the amount on line 1e.		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000.		
g Grassroots nontaxable amount (enter 25% of line 1f)		147,913.	
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.	
i Subtract line 1f from line 1c. If zero or less, enter -0-		0.	
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			☐ Yes ☐ No

4-Year Averaging Period Under section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount	522,002.	521,809.	477,655.	591,651.	2,113,117.
b Lobbying ceiling amount (150% of line 2a, column(e))					3,169,676.
c Total lobbying expenditures	2,500.	10,382.	2,500.	2,628.	18,010.
d Grassroots nontaxable amount	130,501.	130,452.	119,414.	147,913.	528,280.
e Grassroots ceiling amount (150% of line 2d, column (e))					792,420.
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2014

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ 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.

OMB No. 1545-0047

2014Open to Public
Inspection

Name of the organization

REGIONAL ARTS & CULTURE COUNCIL

Employer identification number

93-1059037

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

- | | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply)
- | | |
|--|---|
| ☐ Preservation of land for public use (e.g., recreation or education) | ☐ Preservation of a historically important land area |
| ☐ Protection of natural habitat | ☐ Preservation of a certified historic structure |
| ☐ Preservation of open space | |
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year
- | | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶
- 4 Number of states where property subject to conservation easement is located ▶
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, 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)? ☐ Yes ☐ No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

Complete if the organization answered "Yes" 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
- | | |
|---|------|
| (i) Revenue included in Form 990, Part VIII, line 1 | ▶ \$ |
| (ii) Assets included in Form 990, Part X | ▶ \$ |
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items
- | | |
|---|------|
| a Revenue included in Form 990, Part VIII, line 1 | ▶ \$ |
| b Assets included in Form 990, Part X | ▶ \$ |

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

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

☐ 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" to Form 990, Part IV, line 10

1a Beginning of year balance

b Contributions

c Net investment earnings, gains, and losses

d Grants or scholarships

e Other expenditures for facilities and programs

f Administrative expenses

g End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a					
1b					
1c					
1d					
1e					
1f					

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 ► _____ %

The percentages in 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

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to 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		165,532.	55,224.	110,308.
d Equipment		354,006.	190,943.	163,063.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				273,371.

Schedule D (Form 990) 2014

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.

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

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.

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

Complete if the organization answered "Yes" to 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 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 GARDEN OF ARTISTIC DEL (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col. (c))
Revenue	1 Gross receipts	26,370.			26,370.
	2 Less: Contributions	18,200.			18,200.
	3 Gross income (line 1 minus line 2)	8,170.			8,170.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	500.			500.
	8 Entertainment				
	9 Other direct expenses	5,342.			5,342.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				5,842.
	11 Net income summary. Subtract line 10 from line 3, column (d)				2,328.

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))
Revenue	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 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 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 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)

[illegible]

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.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

REGIONAL ARTS & CULTURE COUNCIL

Employer identification number
93-1059037

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" 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
PORTLAND ART MUSEUM/NORTHWEST FILM CENTER - 1219 S.W. PARK AVENUE - PORTLAND, OR 97205	93-0391604	501(C)3	663,308.	0.			GENERAL SUPPORT
OREGON SYMPHONY ASSOCIATION 921 S.W. WASHINGTON STREET, SUITE 2 PORTLAND, OR 97205	93-0446527	501(C)3	543,245.	0.			GENERAL SUPPORT
PORTLAND CENTER STAGE 128 N.W. 11TH AVENUE PORTLAND, OR 97209	93-1134865	501(C)3	317,129.	0.			GENERAL SUPPORT
PORTLAND OPERA ASSOCIATION 211 S.E. CARUTHERS STREET PORTLAND, OR 97214	93-6034321	501(C)3	302,902.	0.			GENERAL SUPPORT
OREGON BALLET THEATRE 818 S.E. 6TH AVENUE PORTLAND, OR 97214	93-1009305	501(C)3	190,732.	0.			GENERAL SUPPORT
ARTISTS REPERTORY THEATRE 1515 S.W. MORRISON STREET PORTLAND, OR 97205	93-0828781	501(C)3	98,561.	0.			GENERAL SUPPORT

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

68.
4.

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

Schedule I (Form 990) (2014)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(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
NORTHWEST CHILDRENS THEATER AND SCHOOL - 1819 N.W. EVERETT STREET - PORTLAND, OR 97209	93-1111344	501(C)3	73,226.	0.			GENERAL SUPPORT
LITERARY ARTS, INC. 925 S.W. WASHINGTON STREET PORTLAND, OR 97205	93-0909494	501(C)3	70,918.	0.			GENERAL SUPPORT
YOUNG AUDIENCES OF OREGON 1220 S.W. MORRISON STREET, SUITE 10 PORTLAND, OR 97205	93-0521848	501(C)3	68,834.	0.			GENERAL SUPPORT
WHITE BIRD 5620 S.W. EDMONT PLACE PORTLAND, OR 97239	93-1263353	501(C)3	68,441.	0.			GENERAL SUPPORT
OREGON CHILDREN'S THEATRE 1939 N.E. SANDY BLVD. PORTLAND, OR 97232	93-1029151	501(C)3	56,864.	0.			GENERAL SUPPORT
HOLLYWOOD THEATRE 1827 N.E. 44TH AVENUE, SUITE 130 PORTLAND, OR 97213	93-1074861	501(C)3	55,649.	0.			GENERAL SUPPORT
NORTHWEST DANCE PROJECT P.O. BOX 42488 PORTLAND, OR 97242	20-2012406	501(C)3	48,037.	0.			GENERAL SUPPORT
CHAMBER MUSIC NORTHWEST 522 S.W. 5TH AVENUE, SUITE 920 PORTLAND, OR 97204	23-7355562	501(C)3	44,393.	0.			GENERAL SUPPORT
PORTLAND BAROQUE ORCHESTRA 1020 S.W. TAYLOR STREET, SUITE 200 PORTLAND, OR 97205	93-0901924	501(C)3	44,152.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(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
BODYVOX 1201 N.W. 17TH AVENUE PORTLAND, OR 97209	93-1283107	501(C)3	43,151.	0.			GENERAL SUPPORT
ETHOS MUSIC CENTER 2 N. KILLINGSWORTH STREET PORTLAND, OR 97217	91-1954235	501(C)3	41,427.	0.			GENERAL SUPPORT
PORTLAND YOUTH PHILHARMONIC 9320 S.W. BARBUR BLVD, SUITE 140 PORTLAND, OR 97219	93-0386902	501(C)3	39,767.	0.			GENERAL SUPPORT
BROADWAY ROSE THEATRE COMPANY P.O. BOX 231004 TIGARD, OR 97281	93-1069099	501(C)3	39,005.	0.			GENERAL SUPPORT
MIRACLE THEATRE GROUP 525 S.E. STARK STREET PORTLAND, OR 97215	93-0907543	501(C)3	37,773.	0.			GENERAL SUPPORT
LAKEWOOD CENTER FOR THE ARTS 368 S. STATE STREET LAKE OSWEGO, OR 97034	93-0700108	501(C)3	37,320.	0.			GENERAL SUPPORT
THE PORTLAND BALLET 6250 S.W. CAPITOL HIGHWAY PORTLAND, OR 97239	93-1320715	501(C)3	36,238.	0.			GENERAL SUPPORT
PORTLAND INSTITUTE FOR CONTEMPORARY ART (PICA) - 415 S.W. 10TH AVENUE, SUITE 300 - PORTLAND, OR 97205	93-1177971	501(C)3	34,674.	0.			GENERAL SUPPORT
METROPOLITAN YOUTH SYMPHONY 4800 S.W. MACADAM AVENUE, SUITE 105 PORTLAND, OR 97239	23-7447279	501(C)3	33,915.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(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
FRIENDS OF CHAMBER MUSIC 211 S.E. CARUTHERS STREET, SUITE 20 PORTLAND, OR 97214	23-7124336	501(C)3	32,234.	0.			GENERAL SUPPORT
IMAGO THEATRE P.O. BOX 15182 PORTLAND, OR 97293	93-0813258	501(C)3	29,389.	0.			GENERAL SUPPORT
TEARS OF JOY THEATRE 323 N.E. WYGANT, UNIT 201 PORTLAND, OR 97211	91-1107572	501(C)3	28,889.	0.			GENERAL SUPPORT
PROFILE THEATRE PROJECT P.O. BOX 14845 PORTLAND, OR 97293	91-1786694	501(C)3	28,071.	0.			GENERAL SUPPORT
ECHO THEATER COMPANY 1515 S.E. 37TH PORTLAND, OR 97214	93-0682075	501(C)3	25,131.	0.			GENERAL SUPPORT
PORTLAND GAY MEN'S CHORUS 812 S.W. WASHINGTON, UNIT 1050 PORTLAND, OR 97205	93-0776616	501(C)3	24,778.	0.			GENERAL SUPPORT
PORTLAND TAIKO 3230 N.E. COLUMBIA BLVD. PORTLAND, OR 97211	93-1309882	501(C)3	24,005.	0.			GENERAL SUPPORT
PORTLAND JAZZ FESTIVAL 126 N.E. ALBERTA STREET, SUITE 2 PORTLAND, OR 97211	20-0969679	501(C)3	23,667.	0.			GENERAL SUPPORT
WRITE AROUND PORTLAND 133 S.W. 2ND AVENUE, SUITE 304 PORTLAND, OR 97204	84-1482706	501(C)3	22,821.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(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
PHAME ACADEMY 1631 N.E. BROADWAY #134 PORTLAND, OR 97232	93-0991167	501(C)3	21,447.	0.			GENERAL SUPPORT
CAPPELLA ROMANA, INC. 1017 S.W. MORRISON STREET, SUITE 31 PORTLAND, OR 97205	93-1124501	501(C)3	20,094.	0.			GENERAL SUPPORT
LIVE WIRE! RADIO 3606 N. MISSISSIPPI AVENUE PORTLAND, OR 97227	20-3813278	501(C)3	18,004.	0.			GENERAL SUPPORT
PORTLAND PIANO INTERNATIONAL P.O. BOX 6469 PORTLAND, OR 97228	20-2482159	501(C)3	17,860.	0.			GENERAL SUPPORT
BLUE SKY GALLERY 122 N.W. 8TH AVENUE PORTLAND, OR 97209	51-0185021	501(C)3	17,840.	0.			GENERAL SUPPORT
PORTLAND COLUMBIA SYMPHONY ORCHESTRA - P.O. BOX 6559 - PORTLAND, OR 97228	93-0928813	501(C)3	17,636.	0.			GENERAL SUPPORT
PLAYWRITE, INC. 4924 N.E. MULTNOMAH STREET PORTLAND, OR 97213	20-0414784	501(C)3	17,466.	0.			GENERAL SUPPORT
INDEPENDENT PUBLISHING RESOURCE CENTER (IPRC) - 1001 S.E. DIVISION STREET, SUITE 2 - PORTLAND, OR 97202	93-1268523	501(C)3	15,778.	0.			GENERAL SUPPORT
THIRD RAIL REPERTORY THEATRE P.O. BOX 96063 PORTLAND, OR 97296	20-0092657	501(C)3	15,577.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(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
DISJECTA INTERDISCIPLINARY ART CENTER - 8371 N. INTERSTATE AVENUE - PORTLAND, OR 97217	20-1782610	501(C)3	14,850.	0.			GENERAL SUPPORT
CHILDRENS HEALING ART PROJECT (CHAP) - 1910 S.E. 11TH AVENUE - PORTLAND, OR 97214	61-1499793	501(C)3	14,352.	0.			GENERAL SUPPORT
BAG & BAGGAGE PRODUCTIONS P.O. BOX 3176 HILLSBORO, OR 97123	56-2650476	501(C)3	14,100.	0.			GENERAL SUPPORT
PENDULUM AERIAL ARTS 2146 N.W. VILLAGE CIRCLE PORTLAND, OR 97229	91-1819560	501(C)3	12,745.	0.			GENERAL SUPPORT
THIRD ANGLE NEW MUSIC ENSEMBLE P.O. BOX 28225 PORTLAND, OR 97228	93-0918692	501(C)3	12,590.	0.			GENERAL SUPPORT
NW DOCUMENTARY ARTS & MEDIA 115 S.W. ASH ST., SUITE 620 PORTLAND, OR 97204	51-0458157	501(C)3	12,136.	0.			GENERAL SUPPORT
KUKATONON CHILDRENS AFRICAN DANCE TROUPE - 240 N. BROADWAY, SUITE 214 - PORTLAND, OR 97227	93-1195546	501(C)3	9,500.	0.			PROJECT GRANT
BOOM ARTS 431 N.W. FLANDERS STREET, SUITE 100 PORTLAND, OR 97209	47-2199079	501(C)3	9,372.	0.			PROJECT GRANT
OREGON REPERTORY SINGERS 5319 S.W. WESTGATE DRIVE, SUITE 134 PORTLAND, OR 97221	51-0185443	501(C)3	8,850.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(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
PORTLAND EXPERIMENTAL THEATRE ENSEMBLE (PETE) - 1531 N.E. SCHUYLER STREET, UNIT 5 - PORTLAND, OR 97212	20-0792434	501(C)3	8,400.	0.			PROJECT GRANT
JEWISH THEATRE COLLABORATIVE P.O. BOX 42022 PORTLAND, OR 97242	26-4476859	501(C)3	8,072.	0.			PROJECT GRANT
RISK/REWARD 2344 S.E. 53RD AVENUE PORTLAND, OR 97215	46-0628128	501(C)3	7,943.	0.			PROJECT GRANT
CREATIVE MUSIC GUILD 4323 N.E. 18TH AVENUE PORTLAND, OR 97211	93-1120794	501(C)3	7,913.	0.			PROJECT GRANT
PORTLAND COMMUNITY COLLEGE FOUNDATION - P.O. BOX 19000CC 234 - PORTLAND, OR 97280	93-0811291	501(C)3	6,000.	0.			PROJECT GRANT
YALE UNION 800 S.E. 10TH AVENUE PORTLAND, OR 97214	27-0926234	501(C)3	6,000.	0.			PROJECT GRANT
PORTLAND QUEER DOCUMENTARY FILM FESTIVAL - P.O. BOX 14703 - PORTLAND, OR 97293	20-8599277	LLC/PARTNERSHIP	5,900.	0.			PROJECT GRANT
NORTHWEST FILM CENTER 1219 S.W. PARK AVENUE PORTLAND, OR 97205	93-0391604	501(C)3	5,720.	0.			PROJECT GRANT
PORTLAND OREGON WOMENS FILM FESTIVAL (POW FEST) - 1526 N.E. ALBERTA STREET, UNIT 110 - PORTLAND, OR 97211	27-3169761	LLC	5,700.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(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
THE ART GYM, MARYLHURST UNIVERSITY 17600 PACIFIC HIGHWAY MARYLHURST, OR 97036	93-0634049	501(C)3	5,700.	0.			PROJECT GRANT
THE PROJECTS FESTIVAL 4214 S.E. STARK STREET PORTLAND, OR 97215	46-2407814	SOLE PROPRIETOR	5,653.	0.			PROJECT GRANT
ESTACADA ARTS COMMISSION P.O. BOX 958 ESTACADA, OR 97023	93-6002159	GOVERNMENT	5,605.	0.			PROJECT GRANT
PORTLAND CHILDREN'S MUSEUM 4015 S.W. CANYON ROAD PORTLAND, OR 97221	93-1278089	501(C)3	5,550.	0.			PROJECT GRANT
BEAVERTON ARTS COMMISSION 4755 S.W. GRIFFITH DRIVE BEAVERTON, OR 97005	93-6002125	GOVERNMENT	5,533.	0.			PROJECT GRANT
IRVINGTON SCHOOL PTA 1320 N.E. BRAZEE PORTLAND, OR 97212	93-0991012	501(C)3	5,400.	0.			PROJECT GRANT
PORTLAND SYMPHONIC CHOIR 1907 N.E. 45TH AVENUE, SUITE 9 PORTLAND, OR 97213	93-0415215	501(C)3	5,400.	0.			PROJECT GRANT
THE LIBRARY FOUNDATION 620 S.W. FIFTH AVENUE, SUITE 1025 PORTLAND, OR 97204	93-1190983	501(C)3	5,400.	0.			PROJECT GRANT
DMAE ROBERTS 104 S.E. 57TH AVENUE PORTLAND, OR 97215	11-3819365	SOLE PROPRIETOR	5,280.	0.			PROJECT GRANT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(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
TRIANGLE PRODUCTIONS! 1785 N.E. SANDY BOULEVARD PORTLAND, OR 97232	93-1035820	501(C)3	5,188.	0.			PROJECT GRANT
LATE NIGHT LIBRARY 7503 S.E. WOODSTOCK BLVD PORTLAND, OR 97206	45-4889023	501(C)3	5,166.	0.			PROJECT GRANT
COLORED PENCILS ART AND CULTURE COUNCIL - 4207 S.E. WOODSTOCK, UNIT 143 - PORTLAND, OR 97206	45-2768329	501(C)3	5,071.	0.			PROJECT GRANT

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to 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 non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
ART/PROJECT	143	391,158.	0.		
ART/PROFESSIONAL DEVELOPMENT	57	57,023.	0.		
ART/FELLOWSHIPS	2	40,000.	0.		

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

A GRANTEE CAN RECEIVE UP TO HALF OF THEIR GRANT IN ADVANCE BY SUBMITTING AN INVOICE. THE FINAL BALANCE CAN ONLY BE RECEIVED ONCE THE PROJECT OR ACTIVITY IS COMPLETED AND ALL FINAL REPORT/EVALUATION REQUIREMENTS ARE SUBMITTED TO RACC. GRANT RECIPIENTS MUST ACKNOWLEDGE SUPPORT BY RACC AND WORK FOR ART (WHEN APPROPRIATE) IN ALL PRINTED MATERIALS RELATED TO THE FUNDED ACTIVITY. AT THE CLOSE OF THE GRANT CYCLE, GRANT RECIPIENTS ARE REQUIRED TO SUBMIT A FINAL REPORT AND EVALUATION, INCLUDING A FINAL BUDGET SHOWING ELIGIBLE EXPENSES AND FINAL CONTRIBUTIONS, ALONG WITH PROJECT

Part IV Supplemental Information

DOCUMENTATION IN ORDER TO RECEIVE FINAL PAYMENT.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2014

Open To Public
Inspection

Department of the Treasury
Internal Revenue Service

- ▶ 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.

Name of the organization

REGIONAL ARTS & CULTURE COUNCIL

Employer identification number

93-1059037

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	X	11	5,940.	FAIR MARKET VALUE
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
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 ▶ (OUTREACH ITEM)	X	48	5,632.	FAIR MARKET VALUE
26 Other ▶ (CATERING)	X	4	4,490.	FAIR MARKET VALUE
27 Other ▶ (SUPPLIES)	X	6	474.	FAIR MARKET VALUE
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

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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?

	Yes	No
30a		X
31	X	
32a		X
33		

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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

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

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

Schedule M (Form 990) (2014)

Supplemental Information. 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, COLUMN (B):

THE NUMBER IN COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS RECEIVED.

SCHEDULE O
(Form 990 or 990-EZ)

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public
Inspection

Name of the organization

REGIONAL ARTS & CULTURE COUNCIL

Employer identification number

93-1059037

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE REGIONAL ARTS & CULTURE COUNCIL (RACC) IS AN INDEPENDENT, OREGON
NOT-FOR-PROFIT 501(C)(3) ORGANIZATION THAT PROVIDES SERVICES IN
CLACKAMAS, MULTNOMAH, AND WASHINGTON COUNTIES. THROUGH VISION,
LEADERSHIP AND SERVICE, THE REGIONAL ARTS & CULTURE COUNCIL WORKS TO
INTEGRATE ARTS AND CULTURE IN ALL ASPECTS OF COMMUNITY LIFE.

A MAJORITY OF RACC'S FUNDING IS PROVIDED BY A CONTRACT WITH THE CITY OF
PORTLAND, WHICH PROVIDED 72% OF THE SUPPORT AND REVENUES IN 2015.

OTHER LOCAL FUNDERS INCLUDE MULTNOMAH, CLACKAMAS, AND WASHINGTON
COUNTIES, AND METRO, WHICH PROVIDED A COMBINED 8%, INCLUDING AGENCY
TRANSACTIONS. FROM THE PRIVATE SECTOR, RACC'S WORKPLACE GIVING PROGRAM
PROVIDED 5% OF TOTAL REVENUES IN 2015. DONATIONS FROM BUSINESSES,
FOUNDATIONS AND INDIVIDUALS SUPPORTING RACC'S ARTS EDUCATION PROGRAM
ACCOUNTED FOR 6%.

RACC'S SERVICE AREA INCLUDES MORE THAN 1.5 MILLION RESIDENTS, 250
NOT-FOR-PROFIT ARTS AND CULTURE ORGANIZATIONS, AND COUNTLESS ARTISTS OF
EVERY DISCIPLINE.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

ADVOCACY - RACC WORKS AT THE LOCAL, STATE, AND NATIONAL LEVELS TO BUILD
AWARENESS, SUPPORT, AND RESOURCES FOR ARTS AND CULTURE. RACC CONVENES
FORUMS TO PROMOTE THE IMPORTANCE OF ARTS AND CULTURE, AND PRODUCES
RESEARCH TO HELP ILLUSTRATE THEIR IMPACT. RACC ALSO CONDUCTS A
WORKPLACE GIVING PROGRAM ("WORK FOR ART") THAT INTRODUCES THOUSANDS OF

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EMPLOYEES TO OUR LOCAL ARTS COMMUNITY AND GENERATES CONTRIBUTIONS FOR THE REGION'S ARTS AND CULTURAL ORGANIZATIONS. MORE THAN \$750,000 WAS PLEDGED IN THE CAMPAIGN ENDING JUNE 30, 2015 (\$776,000 FOR 2014). EXPENSES \$ 371,252. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

COMMUNITY SERVICES - RACC CONDUCTS WORKSHOPS FOR ARTISTS AND PROVIDES ORGANIZATIONAL CONSULTING SERVICES FOR EMERGING AND MIDSIZED ARTS ORGANIZATIONS. RACC PROVIDES A WIDE RANGE OF INFORMATION SERVICES FOR LOCAL ARTISTS AND ARTS ADMINISTRATORS INCLUDING FREE INFORMATIVE NEWSLETTERS IN PRINTED AND ELECTRONIC FORM SERVING MORE THAN 11,600 AREA RESIDENTS PER MONTH. THE RACC WEBSITE (WWW.RACC.ORG) CONTAINS OPPORTUNITIES FOR ARTISTS (GRANTS, RESIDENCIES, JOBS, COMPETITIONS, COMMISSIONS, ETC.), AN ONLINE CULTURAL CALENDAR OF RACC FUNDED EVENTS IN THE COMMUNITY, AND OTHER IMPORTANT INFORMATION OF INTEREST TO THE LOCAL ARTS AND CULTURE COMMUNITY.

EXPENSES \$ 435,940. INCLUDING GRANTS OF \$ 3,000. REVENUE \$ 21,460.

FORM 990, PART VI, SECTION B, LINE 11:

A CPA FIRM PREPARES THE FORM 990 ON BEHALF OF THE ORGANIZATION, FORWARDS THE DRAFT TO THE DIRECTOR OF OPERATIONS, AND PRESENTS THE DRAFT FORM 990 TO THE FINANCE & AUDIT COMMITTEE. THE FINANCE & AUDIT COMMITTEE REVIEW AND APPROVE THE FORM 990. ONCE THE FINANCE & AUDIT COMMITTEE HAS APPROVED THE FORM 990, COPIES ARE MADE AVAILABLE TO THE FULL BOARD OF DIRECTORS, AND THE FORM IS FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

1) ALL BOARD MEMBERS RECEIVE THE CONFLICT OF INTEREST POLICY ANNUALLY, IN THEIR BOARD MANUALS, AND ARE REQUIRED TO SIGN AN ACKNOWLEDGMENT OF RECEIPT

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OF THE CONFLICT OF INTEREST POLICY. 2) ALL BOARD MEMBERS ARE ASKED TO SIGN A DISCLOSURE STATEMENT IN WHICH THEY LIST PERCEIVED AND REAL CONFLICTS OF INTEREST WITH ANY ORGANIZATIONS THAT RECEIVE GENERAL SUPPORT GRANTS. 3) AT THE END OF EACH FISCAL YEAR, ALL BOARD MEMBERS AND OFFICERS (INCLUDING EXECUTIVE DIRECTOR AND DIRECTOR OF OPERATIONS/CFO) RECEIVE A BOARD DISCLOSURE QUESTIONNAIRE AND ARE ASKED TO INDICATE ANY FAMILY OR BUSINESS RELATIONSHIPS WITH OFFICERS, TRUSTEES, KEY EMPLOYEES, HIGHEST COMPENSATED EMPLOYEES, AND HIGHEST COMPENSATED PROFESSIONAL AND INDEPENDENT CONTRACTORS, AS WELL AS INDICATING IF THEY HAVE ENGAGED IN TRANSACTIONS WITH THE ORGANIZATION OR A TAXABLE ORGANIZATION THAT HAS ENGAGED IN BUSINESS TRANSACTIONS WITH THE ORGANIZATION, OR IF THEY HAVE RECEIVED COMPENSATION IN EXCESS OF 1% OF THE ORGANIZATION'S REVENUES. STAFF FOLLOW-UP WITH BOARD MEMBERS TO ENSURE THE ORGANIZATION RECEIVES AS MANY COMPLETED QUESTIONNAIRES AS POSSIBLE.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE DIRECTOR (E.D.) COMPLETES A SELF-EVALUATION AND HAS AN INFORMAL MEETING WITH THE BOARD CHAIR. NEXT, THE E.D. HAS A FORMAL MEETING WITH THE BOARD CHAIR AND VICE-CHAIR TO REVIEW HER PERFORMANCE EVALUATION AND SET NEW GOALS FOR THE UPCOMING FISCAL YEAR. IN EXECUTIVE SESSION, THE EXECUTIVE COMMITTEE AND FULL BOARD REVIEW AND APPROVE THE E.D.'S PERFORMANCE EVALUATION AND GOALS, AND COMPENSATION IS BASED UPON RESEARCH CONDUCTED BY THE BOARD CHAIR IN SPRING 2015. THE FULL BOARD APPROVES COMPENSATION FOR ALL EMPLOYEES, INCLUDING THE E.D. AND DIRECTOR OF OPERATIONS, IN THE ANNUAL BUDGET.

THE DIRECTOR OF OPERATIONS' (WHO SERVES AS CHIEF FINANCIAL OFFICER) COMPENSATION IS DETERMINED BASED UPON AN ANNUAL PERFORMANCE REVIEW

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CONDUCTED BY THE EXECUTIVE DIRECTOR.

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST. THE FINANCIAL STATEMENTS ARE MADE AVAILABLE THROUGH OUR ANNUAL REPORT, WHICH IS MAILED TO CONTRIBUTORS AND POSTED ON OUR WEBSITE FOR THE GENERAL PUBLIC.

FORM 990, PART IX, LINE 11G, OTHER FEES:

ARTIST FEES:

PROGRAM SERVICE EXPENSES	1,029,037.
MANAGEMENT AND GENERAL EXPENSES	202.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,029,239.

IMPLEMENTATION PARTNER:

PROGRAM SERVICE EXPENSES	126,578.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	126,578.

CULTURAL TOURISM:

PROGRAM SERVICE EXPENSES	100,000.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	100,000.

SUBSTITUTE TEACHERS:

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PROGRAM SERVICE EXPENSES	56,733.
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MANAGEMENT AND GENERAL EXPENSES	0.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	56,733.
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ORGANIZATIONAL DEVELOPMENT FOR GRANTEEES:

PROGRAM SERVICE EXPENSES	28,500.
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MANAGEMENT AND GENERAL EXPENSES	0.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	28,500.
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PROGRAM EVALUATION:

PROGRAM SERVICE EXPENSES	73,195.
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MANAGEMENT AND GENERAL EXPENSES	0.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	73,195.
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TEACHER PROFESSIONAL DEVELOPMENT:

PROGRAM SERVICE EXPENSES	62,001.
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MANAGEMENT AND GENERAL EXPENSES	0.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	62,001.
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WORKSHOP PRESENTERS:

PROGRAM SERVICE EXPENSES	20,946.
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MANAGEMENT AND GENERAL EXPENSES	1,691.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	22,637.
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GRAPHIC DESIGN AND WRITERS:

PROGRAM SERVICE EXPENSES	27,358.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	600.
TOTAL EXPENSES	27,958.

ART CONSERVATION:

PROGRAM SERVICE EXPENSES	10,022.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	10,022.

SCHOOL SERVICES:

PROGRAM SERVICE EXPENSES	53,121.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	53,121.

STRATEGIC COMMUNICATION CONSULTANTS:

PROGRAM SERVICE EXPENSES	15,000.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	15,000.

OTHER PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	99,636.
MANAGEMENT AND GENERAL EXPENSES	576.

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FUNDRAISING EXPENSES 1,552.

TOTAL EXPENSES 101,764.

HR AND EMPLOYMENT SERVICES:

PROGRAM SERVICE EXPENSES 0.

MANAGEMENT AND GENERAL EXPENSES 15,745.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 15,745.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 1,722,493.