



# City of Harrisonburg

## APPLICATION FOR TAX EXEMPTION

FOR OFFICE USE ONLY:

PAYMENT AMOUNT: 50.00

RECEIVED ON: 1/30/2020

CHECK NUMBER: \_\_\_\_\_

The information requested on this application must be filled out completely and returned to the City Manager's office on or before January 30. Include a \$50 application fee made payable to City of Harrisonburg. Applicant must pay the cost of the public hearing ad or their share if multiple applicants.

Please attach a copy of your current (1) 501(c)(3) certificate; (2) By-Laws; (3) Articles of Incorporation; (4) most recent financial statement (audited, if available); (5) most recently filed IRS Form 990 or 990EZ.

ORGANIZATION NAME:

Harrisonburg Children's Museum

MAILING ADDRESS:

P.O. Box 957

Harrisonburg, VA 22803

CONTACT PERSON AND PHONE:

Lisa Shull 540.442.8900

Type of property for which request is made (circle applicable) PERSONAL PROPERTY REAL ESTATE

If requesting a personal property exemption, please attach a detailed itemized listing of the specific item(s) for which the exemption is sought.

If requesting a real estate exemption, complete the following on each parcel for which exemption is sought:

Name in which property is held

\_\_\_\_\_

Property address

\_\_\_\_\_

Map identification number

\_\_\_\_\_

Taxes paid for the preceding three (3) years

\_\_\_\_\_

Name in which property is held

\_\_\_\_\_

Property address

\_\_\_\_\_

Map identification number

\_\_\_\_\_

Taxes paid for the preceding three (3) years

\_\_\_\_\_

Name in which property is held

\_\_\_\_\_

Property address

\_\_\_\_\_

Map identification number

\_\_\_\_\_

Taxes paid for the preceding three (3) years

\_\_\_\_\_

If requesting a personal property exemption, complete the following for each account for which exemption is sought:

Name assessed

Harrisonburg Children's Museum, Inc.

Account number

35932

Asset type and location address

Business equipment, tools, fixtures Computer equipment  
150 S. Main Street Harrisonburg, VA 22801

Taxes paid for the preceding three (3) years

[2018 taxes 4188.80 P. 2019]

Name assessed

Account number

Asset type and location address

Taxes paid for the preceding three (3) years

Please complete the following questions as referenced in City Ordinance 4-2-17 (copy enclosed) and Code of Virginia § 58.1-3651.

1. Do you currently own property in the City that is already tax-exempt?

☒ Yes ☐ No

If yes, what is the property Map ID #?

Personal Property Prop ID 35932

On what date was the exemption granted?

May 24, 2011

How/By whom was the exemption granted?

City Council

2. Does the organization have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin? ☐ Yes ☒ No

3. Does the organization hold a current annual alcoholic beverage license from the Virginia Alcoholic Beverage Control Board for serving alcoholic beverages on the property? If yes, please attach a copy.

☐ Yes ☒ No

4. What compensation is paid to each director, officer, and employee of the organization?

(FT) Executive Director: \$71,300 (FT) Development Director: \$50,616  
(FT) Operations Manager: \$34,032 10 part-time employees: \$219,000 budgeted for 2020  
Board Members: \$0 compensation

5. What services does each director, officer, and employee render?

To carry out the museum's educational mission and provide fiduciary oversight of all earned and donated revenues.

6. Does any part of the net earnings of the organization benefit any individual? If so, please explain.

No

7. What percentage of the services provided by this organization is generated by funds received from donations, contributions, or local, state, or federal grants or funds? For purposes of this question, donation may include the providing of personal services or the contribution of in-kind or other material services. 40 %

8. What specific services does the organization provide for the common good of the public?  
Hands-on, interactive learning experiences through exhibits, enrichment classes, field trips, free admission events.

9. What percentage of the activities of the organization involves carrying on propaganda or otherwise attempting to influence legislation?  
0

10. Does the organization participate or intervene in any political campaign on behalf of any candidate for public office?  
     Yes   ✓   No

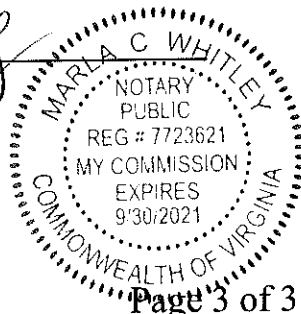
I, Lisa Shull (printed name), do hereby certify that the information provided and/or attached to this Application for Tax Exemption, is true and accurate, to the best of my knowledge. I acknowledge that knowingly providing false information will result in criminal charges pursuant to *Code of Virginia* § 58.1-11. I acknowledge that the organization I represent may be subjected to audit by the Commissioner of the Revenue, or an appointed employee of the Commissioner of the Revenue, to ensure that all information provided is true and correct.

Lisa Shull  
Signature  
Executive Director  
Title

1-30-2020  
Date

Marla C. Whitley  
Notary

My commission expires: 9/30/2021



INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAR 26 2008**

HARRISONBURG CHILDRENS MUSEUM  
PO BOX 957  
HARRISONBURG, VA 22803

Employer Identification Number:  
16-1683676

DLN:  
17053068793018

Contact Person: EDWARD S SCHLAACK ID# 31536

Contact Telephone Number:  
(877) 829-5500

Public Charity Status:  
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated January 14, 2004, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

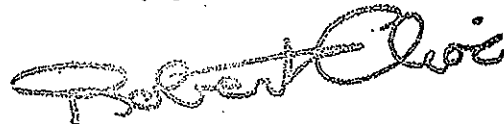
Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements



## **Amended and Restated Bylaws of the Harrisonburg Children's Museum Trading As Explore More**

Harrisonburg Children's Museum t/a Explore More, a nonstock corporation organized and existing under the provisions of the Virginia Nonstock Corporation Act, Chapter 10, Title 13.1 of the Code of Virginia (the "Code") hereby adopts the following Amended and Restated Bylaws which shall govern the management and operation of the corporation's business and the regulation of its affairs. In accordance with Section 13.1-822 of the Code, these Amended and Restated Bylaws shall become effective upon ratification, approval and formal adoption by the Board of Directors.

### **Article I. Name**

The name of this corporation shall be Harrisonburg Children's Museum. This corporation trades as Explore More and shall be referred to as Explore More in these Amended and Restated Bylaws.

### **Article II. Mission**

Explore More is a community-inspired museum designed to engage young minds through interactive, multi-sensory learning experiences.

Explore More will provide opportunities for children and their families to explore creative and performing arts, culture, science, technology and literature. Through these experiences, children will develop a greater understanding of themselves and their world, thus promoting cognitive, social-emotional, and motor development.

The specific and primary purpose for which this corporation is formed is to create, to establish, and to operate a nonprofit, nonsectarian, non-discriminatory, non-partisan, independent and permanent establishment, open to the public and administered in the public interest.

### **Article III. Membership**

1. As stated in Article II of the Articles of Incorporation, Explore More shall have no Members within the meaning of Section 13.1-837 of the Code.

2. Explore More shall offer to the general public the opportunity to join the museum via a membership subscription. Membership subscriptions shall consist of several different categories, based on the fees paid. Designation of the individual categories and the amount of fees owed by each shall be established by the Executive Director and revised as necessary. The Executive Director shall have the authority to issue membership subscriptions, without a fee, when he or she deems it appropriate to do so, subject to the approval of the Executive Committee.

3. Annual membership subscription entitles the holder(s) to free admission to Explore More, and other benefits as determined by the Executive Director.

4. Completion of the designated application form and payment of any designated annual fee shall constitute a completed membership subscription, at which time an annual membership card shall be issued.

5. Annual membership subscription fees shall be set by the Executive Director and shall be reviewed annually and revised when necessary.

6. All membership subscription categories are non-voting.

#### **Article IV. Nonmember Museum Admission**

1. Explore More welcomes individuals who do not hold paid membership subscriptions described in Article III above, to visit Explore More and to participate in Explore More HCM activities, unless such activities are designated as "member-only" events.
2. Individuals who do not hold paid membership subscriptions described in Article III above shall pay an admission fee for each individual visit to Explore More. The admission fee shall be set by the Executive Director and shall be reviewed annually and revised when necessary. The Executive Director shall have the authority to admit individuals to the museum via a free pass, without a fee, when he or she deems it appropriate to do so, subject to the approval of the Executive Committee.

#### **Article V. Board of Directors**

1. The Board of Directors acts on behalf of Explore More to establish general policies and to provide for the continuous operation of the corporation consistent with the philosophy, policies, bylaws, and other regulations of the corporation, as well as applicable law.
2. The Board of Directors shall consist of not less than seven and not more than 20 directors at any one time.
3. (a) Each Board member shall serve a two-year term of office, with the exception of the founding Board. Of the founding Board, fifty percent (50%) shall be one-year terms and fifty percent (50%) shall be two-year terms. Consecutive terms may be served. Members of the Board intending to serve more than three consecutive terms must absent themselves from the Board for a period of at least one year before becoming eligible for a fourth term of office.  
  
(b) Notwithstanding the foregoing, if a Director is serving as President during the last year of his or her third consecutive two-year term, that Director's third term shall be extended automatically for an additional year. That Director shall continue to serve for the additional year as a Member of the Board of Directors, in the capacity of Immediate Past President.
4. The Board of Directors shall elect four officers. Said officers shall be a slate of nominees from the sitting Board of Directors. The Officers shall be elected by a majority vote of the members present and voting at any fourth quarter Board of Directors' meeting, and shall assume office on January 1 of the following year. The administrative year shall run from January 1 of each year through December 31.
5. The four officers, each serving a one-year term of office, shall be President, Vice President, Secretary, and Treasurer. Officers intending to serve as President, Vice President and Secretary for more than two consecutive terms of that office must absent themselves from the position of that office for at least one year before becoming eligible for a third term as that officer. An officer serving as Treasurer may serve four consecutive terms of that office and then must absent themselves from the position of that office for at least one year before becoming eligible for a fifth term as that officer.
6. No person serving as a salaried employee of Explore More shall be eligible for the Board of Directors.
7. In the event that any office becomes vacant, any remaining officer shall call a meeting of the Board of Directors for the purpose of electing a replacement to complete the unexpired portion of the term of office.
8. A member of the Board of Directors shall be considered to have resigned from his or her position if said Board member misses more than two consecutive meetings without notifying an officer.
9. Meetings of the Board of Directors shall be held a minimum of four times each year, unless decided to the contrary by a majority of the Board of Directors. Unless otherwise set by resolution, the Annual Meeting, as contemplated by Code Section 13.1-838 shall be held in December of each year. The

purpose of the Annual Meeting shall be to consider general organization, appointment of officers, and consideration of any other business that may properly be brought before the meeting. The failure to hold the Annual Meeting at the time stated herein shall not affect the validity of any corporate action.

10. Regular Board Meetings shall be held according to a schedule provided by the President at the January Board Meeting.

11. Board elections shall take place at a Board Meeting during the final quarter of the calendar year. New Board members shall begin serving their term of office on January 1 of the next calendar year.

12. The President, Vice President, Secretary, Treasurer and Immediate Past President, together with any other individual whom the President may designate, shall function as an Executive Committee. The Executive Director is expected to attend all meetings of the Executive Committee, unless excused by the President. The Executive Committee shall meet and further the business of Explore More when the full Board cannot be consulted. All Executive Committee decisions are subject to ratification by the Board of Directors and all decisions from the Executive Committee meetings must be reported to the full Board of Directors.

13. The Executive Committee shall determine a slate of nominees for vacant Board positions. New Board members must be approved by a two-thirds (2/3) majority of all Board members.

14. Recall of any elected Board member shall be accomplished in the following manner:

(a) Recall may be initiated by a resolution of the Board of Directors signed by more than half of the entire Board. Recall may also be initiated by a petition from paid and/or volunteer employees of Explore More, presented to the Board.

(b) A special meeting of the Board of Directors must be called within thirty (30) days of the presented resolution.

(c) A recall and removal of an elected Director shall require a vote in favor of such recall by two-thirds (2/3) of the Board of Directors.

15. The Board President may call a closed session of the Board of Directors.

## **Article VI. Officers & Duties**

1. The officers of HCM shall be a President, a Vice President, a Secretary, and a Treasurer.

2. The term of office shall be a one-year term for each officer.

3. The Board of Directors shall elect all officers.

4. The duties of the President are as follows:

(a) The President shall preside at all meetings of the Board of Directors.

(b) The President shall have the authority to appoint committees when needed and to call special meetings when needed.

(c) The President shall coordinate the operation of Explore More in accordance with the provisions of the bylaws and the current operating procedures.

(d) The President shall execute in the name of the corporation all contracts or other instruments that are authorized by the Board.

5. In the event of the absence, death, inability, or refusal to act by the President, the Vice President shall perform the duties and be vested with the authority of the President.

6. The duties of the Vice President are as follows:

(a) The Vice President shall perform any duties provided for elsewhere in these bylaws and any

other official duties the President may assign.

7. The duties of the Secretary are as follows:

- (a) The Secretary shall record and distribute to Board members the minutes of the meetings of the Board of Directors.
- (b) Once the Secretary's minutes are approved at the next meeting, the Secretary shall be responsible for seeing that the minutes are placed in the corporate books.
- (c) The Secretary shall handle the general correspondence of the Organization including distribution of mail at the board and general meetings.

8. The duties of the Treasurer are as follows:

- (a) The Treasurer shall be custodian of the funds for HCM Explore More.
- (b) If requested to do so, the Treasurer shall work with the Executive Director to prepare and present a proposed annual budget to the Board of Directors.
- (c) The Treasurer shall report the financial position of the corporation at all regular meetings of the Board of Directors.
- (d) The Treasurer, with the Executive Director, shall be responsible for implementing any oversight controls and procedures pertaining to Explore More's funds and financial reporting.
- (e) The Treasurer shall perform such other duties and possess such powers as are relevant to that office, as are provided for elsewhere in these bylaws, or as shall be assigned by the President or the Board of Directors.

#### **Article VII. Executive Director**

- 1. The Executive Director shall be responsible for the day-to-day operations of Explore More, subject to direction by the Board of Directors.
- 2. The Executive Director is not a Board Member.
- 3. The Board of Directors shall maintain an Executive Director's job description.

#### **Article VIII. Committees**

- 1. The Board of Directors may create and appoint members to one or more committees and appoint members of the Board of Directors to chair them. Members of the committees, other than the chairperson, need not be Directors. Each committee shall have two or more members, each of whom shall serve at the pleasure of the Board of Directors.
- 2. The provisions of these Bylaws, as well as those of Code sections 13.1-864 through 13.1-868 which govern meetings, action without meetings, notice and waiver of notice, and quorum and voting requirements of the Board of Directors, apply to committees and their members as well.
- 3. Each committee may exercise the authority of the Board of Directors, subject to Section 13.1-869(D) of the Code.

#### **Article IX. Advisory Board**

- 1. The Board of Directors may appoint Advisory Boards at its discretion as particular needs arise.
- 2. Specific duties of the Advisory Board shall be outlined at the time the Advisory Board is formed.
- 3. Advisory Board members are not members of the Explore More Board of Directors.

#### **Article X. Honorary Board**

- 1. The Board of Directors may appoint an Honorary Board at its discretion as particular needs arise.
- 2. Specific duties of the Honorary Board shall be outlined at the time the Honorary Board is formed.



3. Honorary Board members are not members of the Explore More Board of Directors.

#### **Article XI. Finance**

1. Directors shall serve without compensation, except for reimbursement of reasonable expenses incurred on behalf of Explore More.
2. The Executive Director and one member of the Executive Committee, or alternatively, two members of the Executive Committee shall authorize those expenses incurred in the operation of Explore More that exceed \$500.00. Two signatures shall be required for approval. The Executive Director or any member of the Executive Committee is authorized to approve expenses up to and including \$500.00. Only one signature is required.
3. The Executive Director shall be responsible for the preparation of an annual budget that shall be approved by the Board of Directors prior to January 1 of each year.
4. The Board of Directors shall have the authority to appoint an individual or firm to conduct an audit of Explore More when the Executive Committee determines an audit to be necessary or advisable.

#### **Article XII. Voting**

1. Each member of the Board of Directors shall have one vote.
2. Action may be taken on a matter by the Board of Directors only at a meeting at which a quorum is present. A majority of the entire Board of Directors shall constitute a quorum for the transaction of business.
3. If a quorum is present when a vote is taken, the affirmative vote of the majority of Directors present is an act of the Board of Directors.
4. The following items require the approval of two-thirds (2/3) of the Board of Directors:
  - (a) Amendments to the bylaws
  - (b) Sale/purchase/lease of real estate
  - (c) Recall and removal of Board members
  - (d) Hiring or firing of the Executive Director
5. Written notice is required for the actions in Article XII, Section 4 and must be included in the official notification for a regular meeting of the HCM Board of Directors.

#### **Article XIII. Dissolution of the Corporation**

Should dissolution of Explore More become necessary, it shall be accomplished in accordance with the applicable state laws for nonprofit organizations, as is stated in the Code of Virginia, Title 13.1, Chapter 10, and in the Articles of Incorporation..

#### **Article XIV. Rules of Order**

"Robert's Rules of Order, Newly Revised" shall be the parliamentary authority of all matters of procedure not covered by these bylaws or by other rules of procedure.

Revised and approved 11-19-2014

ARTICLES OF INCORPORATION  
OF  
HARRISONBURG CHILDREN'S MUSEUM

The undersigned Incorporator hereby establishes a nonstock corporation subject to the requirements of the laws of the Commonwealth of Virginia, pursuant to the provision of Chapter 10, of Title 13.1 of the Code of Virginia, 1950, as amended, and to that end, hereby adopts Articles of Incorporation as follows:

**ARTICLE I**

Name

The name of the organization shall be Harrisonburg Children's Museum ("Organization").

**ARTICLE II**

Members

The Organization shall not have any members.

**ARTICLE III**

Registered Office and Agent

The initial registered office of the Organization shall be located in the City of Harrisonburg, Virginia, and the address of the initial registered office shall be 111 East Market Street, P. O. Box 1287, Harrisonburg, VA 22803. The name of the initial registered agent,

whose business address is identical with such registered office, shall be Jeffrey G. Lenhart, who is a resident of the Commonwealth of Virginia and a member of the Virginia State Bar.

#### ARTICLE IV

##### Purpose and Powers

The Organization is organized and shall be operated exclusively for nonprofit, charitable and educational purposes. The Organization shall have all powers and authorities now or hereafter conferred upon nonstock, not-for-profit corporations organized under the laws of the Commonwealth of Virginia; provided, however, that (a) no part of the net earnings of the Organization shall inure to the benefit of, or be distributable to, its officers, directors, or other private persons, except that the Organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes for which it is organized, (b) no substantial part of the activities of the Organization shall be the carrying on of propaganda or otherwise attempting to influence legislation (except as provided in Section 501(h) of the Internal Revenue Code of 1986, as amended, (the Code)), and the Organization shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of any candidate for public officer, and (c) the Organization shall not carry on any other activities not permitted to be carried on (i) by a corporation operating exclusively for charitable, religious, and educational purposes within the meaning of, and exempt from federal income tax under, Section 501(c)(3) of the Code, or (ii) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

The specific purposes of the Organization are as follows:

- (a) To create, establish and operate a non-profit, non-sectarian, non-discriminatory, non-partisan, independent and permanent establishment open to the public and administered in the public interest.
- (b) To provide opportunities for children and families to explore creative and performing arts, culture, science, technology and literature.
- (c) To provide interactive, multi-sensory learning experiences that promote a greater understanding of their lives and their world.
- (d) To provide exhibits and activities for a variety of learning styles including auditory, visual and tactile learning experiences.
- (e) To support and enhance the educational goals of local schools, including public, private and home schools.
- (f) To provide exhibits highlighting the diversity, history, and quality of life in the Shenandoah Valley.

## **ARTICLE V**

### **Board of Directors**

The affairs of the Organization shall be managed by a Board of Directors. The number of directors shall be no fewer than seven (7) and no more than twenty (20), with the exact number to be fixed by resolution of the Board of Directors. Directors shall be elected by the directors in office. Any director named between annual meetings shall serve for the unexpired term of the director whom he or she is replacing. Each Board member shall serve a two-year term of office with the exception of the founding Board. Of the founding Board, half will serve one-year terms and half will serve two-year terms.

## ARTICLE VI

### Elimination Of Liability And Indemnification

To the full extent that the Virginia Nonstock Corporation Act, as it exists on the date hereof or may hereafter be amended, permits the limitation or elimination of liability of members of the Board of Directors or Organization officers, such persons shall not be liable to the Organization for monetary damages. Any amendment or repeal of this Article shall not adversely affect any rights of protection of a member of the Board of Directors or officer of the Organization for or with respect to any of their acts or omissions prior to such amendment or repeal.

To the full extent permitted and in the manner prescribed by the Virginia Nonstock Corporation Act and any other applicable law, the Organization shall indemnify a member of the Board of Directors or officer of the Organization who is or was a party to any such proceeding by reason of the fact that he is or was such a director, officer, employee or agent of another corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise. The Board of Directors is hereby empowered, by majority vote of a quorum of disinterested members of the Board of Directors, to contract in advance to indemnify any member of the Board of Directors or Organization officer.

The Board of Directors is hereby empowered, by majority vote of a quorum of disinterested members of the Board of Directors, to cause the Organization to indemnify or contract in advance to indemnify any person not specified above who was or is a party to any proceeding, by reason of the fact that he is or was an employee or agent of the Organization, or is or was serving at the request of the Organization as a director, officer, employee or agent of

another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, to the same extent as if such person were specified above as one to whom indemnification is granted.

The Organization may purchase and maintain insurance to indemnify it against the whole or any portion of the liability assumed by it in accordance with this Article and may also procure insurance, in such amounts as the Board of Directors may determine, on behalf of any person who is or was an employee or agent of the Organization, or is or was serving at the request of the Organization as a director, officer, employee or agent of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, against any liability asserted against or incurred by any such person in any such capacity or arising from his status as such, whether or not the Organization would have power to indemnify him against such liability under the provisions of this Article.

In the event there has been a change in the composition of a majority of the Board of Directors after the date of the alleged act or omission with respect to which indemnification is claimed, any determination as to indemnification and advancement of expenses with respect to any claim for indemnification shall be made by special legal counsel agreed upon by the Board of Directors and the proposed indemnitee. If the Board of Directors and the proposed indemnitee are unable to agree upon such special legal counsel, the Board of Directors and the proposed indemnitee each shall select a nominee, and the nominees shall select such special legal counsel.

The provisions of this Article shall be applicable to all actions, claims, suits or proceedings commenced after the adoption hereof, whether arising from any action taken or failure to act before or after such adoption. No amendment, modification or repeal of this Article shall diminish the rights provided hereby or diminish the rights to indemnification with respect to

any claim, issue or matter in any then pending or subsequent proceeding that is based in any material respect on any alleged action or failure to act prior to such amendment, modification or repeal.

Reference herein to members of the Board of Directors, offices, employees, or agents shall include former members of the Board of Directors, officers, employees and agents and their respective estates, heirs, executors and administrators.

## ARTICLE VII

### Dissolution

Upon the dissolution of the Organization, the Board of Directors shall, after paying or making provision for the payment of all the debts and liabilities of the Organization, distribute all of its remaining assets to such other organizations designated by the Board of the Organization to be pursuing a similar mission and which are organized and operated exclusively for exempt purposes within the meaning of Section 502(c)(3) of the Internal Revenue Code. Any such assets not so disposed of shall be disposed of by the Circuit Court for the County of Rockingham, Virginia

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_ day of September, 2003.

\_\_\_\_\_  
Incorporator



**FINANCIAL STATEMENTS**

**December 31, 2018**



**HARRISONBURG CHILDREN'S MUSEUM, INC.  
DBA  
EXPLORE MORE DISCOVERY MUSEUM**

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
Harrisonburg Children's Museum, Inc. dba Explore More Discovery Museum

We have reviewed the accompanying financial statements of Harrisonburg Children's Museum, Inc. dba Explore More Discovery Museum (a non-profit organization), which comprise the statement of financial position as of December 31, 2018, and the related statement of activities, changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

*Martin, Beachy & Arehart, PLLC*

Harrisonburg, Virginia  
September 23, 2019

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2018**  
(See Accountant's Review Report)

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 694,826
Pledges receivable, net (Note K)	66,864
Inventories	13,971
TOTAL CURRENT ASSETS	<u>775,661</u>

PROPERTY AND EQUIPMENT

at cost, less accumulated depreciation (Note F)	<u>2,916,351</u>
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OTHER ASSETS

Pledges receivable, long-term, net (Note K)	142,913
Investments (Note E)	201,069
	<u>343,982</u>

TOTAL ASSETS	<u>\$ 4,035,994</u>
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LIABILITIES

CURRENT LIABILITIES

Current portion of capital lease obligation (Note J)	\$ 64,284
Accounts payable	5,220
Accrued expenses	9,707
TOTAL CURRENT LIABILITIES	<u>79,211</u>

CAPITAL LEASE OBLIGATION, net of current portion (Note J)	<u>33,147</u>
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TOTAL LIABILITIES	<u>112,358</u>
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NET ASSETS

Without donor restrictions	3,492,865
With donor restrictions (Note I)	430,771

TOTAL NET ASSETS	<u>3,923,636</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,035,994</u>
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See accompanying notes to financial statements.

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**STATEMENT OF ACTIVITIES**  
**Year Ended December 31, 2018**  
(See Accountant's Review Report)

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Contributions	\$ 369,090	\$ 456,135	\$ 825,225
Admissions	151,786	-	151,786
Events	53,568	-	53,568
Rental income	1,300	-	1,300
Fundraising, net of direct costs of \$55,813	84,836	-	84,836
Membership dues	141,455	-	141,455
Store sales, net of direct costs of \$3,278	12,496	-	12,496
Investment income	2,594	-	2,594
Discount amortization	1,769	-	1,769
Realized and unrealized gains on securities, net	(162)	-	(162)
Net assets released from restrictions	<u>88,662</u>	<u>(88,662)</u>	<u>-</u>
Total Support and Revenue	<u>907,394</u>	<u>367,473</u>	<u>1,274,867</u>
<b>EXPENSES</b>			
Program services	589,982	-	589,982
Supporting services			
Fundraising	52,378	-	52,378
Management and general	<u>65,996</u>	<u>-</u>	<u>65,996</u>
Total Expenses	<u>708,356</u>	<u>-</u>	<u>708,356</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 199,038</u>	<u>\$ 367,473</u>	<u>\$ 566,511</u>

See accompanying notes to financial statements.

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**Year Ended December 31, 2018**  
(See Accountant's Review Report)

	Without Donor Restrictions	With Donor Restrictions	Total
Net Assets Balance, December 31, 2017	\$ 3,293,827	\$ 63,298	\$ 3,357,125
Change in Net Assets	<u>199,038</u>	<u>367,473</u>	<u>566,511</u>
Net Assets Balance, December 31, 2018	<u>\$ 3,492,865</u>	<u>\$ 430,771</u>	<u>\$ 3,923,636</u>

See accompanying notes to financial statements.

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**Year Ended December 31, 2018**  
(See Accountant's Review Report)

	Program Service	Supporting Services			Total
		Fundraising	Management and General	Services	Expenses
Salaries and benefits	\$ 222,402	\$ 41,055	\$ 27,302	\$ 68,357	\$ 290,759
Depreciation	165,864	2,073	6,220	8,293	174,157
Occupancy	87,770	1,097	3,291	4,388	92,158
Exhibit costs	67,553	-	-	-	67,553
Professional fees	6,311	-	6,311	6,311	12,622
Advertising	6,352	3,176	2,235	5,411	11,763
Supplies	10,178	-	-	-	10,178
Other	-	-	9,035	9,035	9,035
Merchant fees	4,172	2,086	1,468	3,554	7,726
Interest	6,772	85	254	339	7,111
Insurance	5,872	73	220	293	6,165
Taxes	-	-	5,859	5,859	5,859
Office	2,509	620	2,314	2,934	5,443
Information technology	2,407	1,203	847	2,050	4,457
Staff development	1,115	557	392	949	2,064
Dues and subscriptions	705	353	248	601	1,306
	<u>\$ 589,982</u>	<u>\$ 52,378</u>	<u>\$ 65,996</u>	<u>\$ 118,374</u>	<u>\$ 708,356</u>

See accompanying notes to financial statements.

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**STATEMENT OF CASH FLOWS**  
**Year Ended December 31, 2018**  
(See Accountant's Review Report)

<b>CASH FLOWS FROM OPERATING ACTIVITES</b>	
Cash received from contributions	\$ 413,914
Cash received from memberships	293,241
Cash received from fundraisers	84,836
Cash received from services	67,364
Investment income received	3,687
Cash paid to employees	(294,809)
Cash paid to suppliers	(225,155)
Interest paid	<u>(7,111)</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>335,967</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of property, exhibits and equipment	<u>(57,679)</u>
 NET CASH USED BY INVESTING ACTIVITIES	 <u>(57,679)</u>
 NET INCREASE IN CASH	 278,288
CASH AT BEGINNING OF YEAR	<u>416,538</u>
 CASH AT END OF YEAR	 <u>\$ 694,826</u>

See accompanying notes to financial statements.

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2018**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

Harrisonburg Children's Museum, Inc. dba Explore More Discovery Museum ("Explore More") (a nonprofit corporation) operates in the central portion of the Shenandoah Valley of Virginia. Explore More's goal is to provide a hands-on, interactive museum where children and their families can explore and learn together. They strive to engage young minds through interactive, multi-sensory learning experiences that promote greater understanding of themselves and their world by providing youth a museum that offers a wide range of activities including drama, creative arts, culture, science, technology and more.

**Basis of Accounting**

The financial statements of Explore More have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

**Basis of Presentation**

Explore More is required to report information regarding its financial position and activities according to two classes of net assets that are based upon the existence of absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

**Cash and Cash Equivalents**

Management considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents unless they are included in a managed investment portfolio. Explore More maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed federally insured limits. Explore More has not experienced any losses in such accounts and does not believe it is exposed to significant credit risk with these deposits.

**Inventories**

Inventories are valued at the lower of cost or net realizable value and primarily consist of items available for sale in the Discovery Store.

**Investments**

Investments in securities are reported at fair value based on readily determinable market values. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Donated investments are recorded at fair value based on the date of donation.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Investment income or loss (including realized and unrealized gains and losses, interest, and dividends) is included in the change in unrestricted net assets unless the income or loss is restricted by donor or law.



**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2018**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**Property and Equipment**

Property and equipment are stated at cost at date of acquisition or fair value at date of gift. Depreciation is computed by the straight-line method based on estimated useful lives of the property, building improvements (39 years), and equipment/exhibits (7 – 10 years). Construction in progress represents internally constructed improvements and exhibits which are not yet placed in service and therefore, no depreciation has been calculating on these assets. See Note D for additional details related to property and equipment.

**Public Support and Revenue Recognition**

Contributions are generally available for unrestricted use in the related year unless specifically restricted by the donor. Grants and contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restrictions for capital assets are released when the assets are constructed or purchased.

Contributions of non-cash assets are recorded at their fair values on the date received. For the year ended December 31, 2018, Explore More has recorded contribution revenue and a fixed asset for the receipt of an airplane with an estimated fair value of \$75,000 donated for use in an exhibit.

The value of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would otherwise be purchased if not provided by donation, are recorded as revenues and expenses in the period received. For the year ended December 31, 2018, Explore More has recorded \$250 of in-kind support related to professional services received.

Explore More receives free-use facilities which are provided by various vendors for their events. In addition, the Organization also receives donated internet service. The value of the facilities and utilities are recorded at fair value as contribution revenue and occupancy expense. For the year ended December 31, 2018, the Organization estimates the fair value of these expenses to be \$7,160. See Note J for additional information related to in-kind support.

Explore More receives donations of consumable goods and small tools for use in exhibits. The value of these items are recorded at fair value as contribution revenue and exhibit expense. For the year ended December 31, 2018, the Organization estimates the fair value of these expenses to be \$1,300.

**Advertising**

Explore More follows a policy of charging the costs of advertising to expense as incurred. Advertising expense was \$11,763 for the year ended December 31, 2018.

**Functional Allocation of Expenses**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs based upon employee time and the square footage of the facilities. Some costs are directly attributable to a specific activity.

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2018**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**Income Tax Status**

Explore More is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. In addition, Explore More qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

Explore More's federal exempt organization information returns (Form 990) are subject to examination by the Internal Revenue Service for three years after they were filed.

**Estimates and Assumptions**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Pledges Receivable**

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met or explicitly waived by the donor. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value as pledges receivable. Unconditional promises to give that are expected to be collected in more than one year are recorded as pledges receivable at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed.

Pledges receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to bad debt expense (included in other expenses on the statement of functional expenses) and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to pledges receivable. There was a \$9,035 valuation allowance for pledges receivable as of December 31, 2018.

Refer to Note K for more information regarding pledges receivable.

**Date of Management's Review**

Management has evaluated subsequent events through September 23, 2019, the date which the financial statements were available to be issued.

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2018**

**NOTE B – CHANGE IN ACCOUNTING PRINCIPLE**

On August 18, 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. The Organization has adjusted the presentation of its financial statements accordingly, applying the changes retrospectively to the beginning net assets presented. The new standards change the following aspects of the Organization's financial statements:

The temporarily restricted and permanently restricted net asset classes have been combined into single net asset class called *net assets with donor restrictions*.

The unrestricted net asset class has been renamed *net assets without donor restrictions*.

The format of the statement of cash flows has changed to the direct method of reporting cash flows from operations, which we believe to be more understandable for the users of our financial statements

The financial statements include a new disclosure about liquidity and availability of resources (Note C).

The changes have the following effect on net assets at December 31, 2017:

Net Asset Class	As originally presented	After Adoption of ASU 2016-14
Unrestricted net assets	\$ 3,293,827	\$ -
Temporarily restricted net assets	63,298	-
Net assets without donor restrictions	-	3,293,827
Net assets with donor restrictions	-	63,298
	<u>\$ 3,357,125</u>	<u>\$ 3,357,125</u>

**NOTE C – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following table reflects the Museum's financial assets as of December 31, 2018, reduced for amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, assets held for others, or because the governing board has set aside the funds for a specific purpose. These board designations could be drawn upon if the board approves that action. The Museum considers general expenditures to be all expenditures related to its ongoing activities as well as the conduct of services undertaken to support those activities to be general expenditures.

The Museum has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2018**

**NOTE C – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS, continued**

Financial assets:	
Cash	\$ 694,826
Pledges receivable, net	209,777
Inventories	13,971
Investments	<u>201,069</u>
Total financial assets	<u>1,119,643</u>
Less those unavailable for general expenditure within one year:	
Contributions expected to be received after one year	(142,913)
Donor-restricted assets	(430,771)
Inventories	<u>(13,971)</u>
Total unavailable assets	<u>(587,655)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 531,988</u>

**NOTE D - INVESTMENTS IN MARKETABLE SECURITIES**

Investments are presented in the financial statements at fair value. Cost and fair values at December 31, 2018 are summarized as follows:

Investments are classified as follows:

	Cost	Fair Value
Cash and cash equivalents	\$ 11,127	\$ 11,127
Mutual funds - fixed income: Short-term	63,072	64,330
Mutual Funds - US Equity: Large cap	115,972	123,572
The Community Foundation Investment Pool	<u>2,000</u>	<u>2,040</u>
	<u>\$ 192,171</u>	<u>\$ 201,069</u>
	Cost	Fair Value
Without donor restrictions	\$ 131,674	\$ 137,771
With donor restrictions	<u>60,497</u>	<u>63,298</u>
	<u>\$ 192,171</u>	<u>\$ 201,069</u>

Investment income includes interest and dividend income from savings accounts, certificates of deposits and other cash equivalents. For the year ended December 31, 2018, investment management fees totaled \$1,008, and are reported as professional fees on the statement of functional expenses.

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2018**

**NOTE E – FAIR VALUE MEASUREMENTS**

Fair Value Hierarchy

The fair value accounting standards establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure fair value.

Following is a description of the valuation methodologies used for assets measured at fair value:

*Cash and cash equivalents:* Money market funds are valued at cost which approximates fair value. These funds are considered cash equivalents and classified as Level 1 in the fair value hierarchy.

*Equity securities and mutual funds:* Equities and mutual funds for which a quoted market price is available on an active market are classified as Level 1 in the fair value hierarchy.

*Community Foundation Investment Pool:* Investments within The Community Foundation Investment Pool are primarily equity and mutual funds traded on active markets. However, since these assets are pooled with other organizations and the Organization's share in The Community Foundation's investment pool cannot be sold independently, the investment has been classified as a Level 2 in the fair value hierarchy. Values for the investments are based on the market pricing of the underlying assets of the pool, prorated for the Organization's proportionate share of the total pool investment.

Fair values of assets and liabilities measured on a recurring basis at December 31, 2018 are as follows:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 11,127	\$ -	\$ -	\$ 11,127
Mutual funds - fixed income: Short-term	64,330	-	-	64,330
Mutual Funds - US Equity: Large cap	123,572	-	-	123,572
The Community Foundation Investment Pool	-	2,040	-	2,040
	<u>\$ 199,029</u>	<u>\$ 2,040</u>	<u>\$ -</u>	<u>\$ 201,069</u>

**NOTE F – PROPERTY AND EQUIPMENT**

Property and equipment at December 31, 2018 consisted of the following:

Building (see Note J)	\$ 750,000
Building improvements	2,062,733
Exhibits and equipment	1,075,350
Construction in progress	16,394
Less accumulated depreciation	<u>(988,126)</u>
Property and equipment, net	<u>\$ 2,916,351</u>

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2018**

**NOTE G – RETIREMENT PLAN**

During the year ended December 31, 2018, Explore More sponsored a SIMPLE IRA retirement plan that is offered to all Explore More employees. The Organization matches the employee's contribution up to a maximum of three percent of the employee's compensation. Explore More contributed approximately \$6,144 in matching SIMPLE IRA contributions for the year ended December 31, 2018.

**NOTE H – CONCENTRATION OF RISK**

The Organization maintains substantially all its cash balances in one financial institution located in Harrisonburg, Virginia. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2018 the Organization's uninsured cash balances totaled \$444,825.

**NOTE I – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions as of December 31, 2018 are available for the following purposes:

Projects specific to operations	\$ 152,243
Capital campaign - building improvements	178,344
Capital campaign - exhibits	<u>100,184</u>
	<u>\$ 430,771</u>

Net assets during the year ended December 31, 2018 were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors.

Purpose restrictions accomplished:	
Projects specific to operations	\$ 17,605
Capital campaign - building improvements	36,636
Capital campaign - exhibits	<u>34,421</u>
	<u>\$ 88,662</u>

**NOTE J – CAPITAL LEASE ARRANGEMENT AND DONATED CAPITAL LEASE PAYMENTS**

In February 2010, Explore More entered into a 20-year capital lease agreement with the Harrisonburg Redevelopment and Housing Authority (HRHA) to secure its primary business location of 150 South Main Street, Harrisonburg, Virginia (the property). HRHA incurred \$750,000 in debt to finance the purchase of the property from a third party (the loan); final maturity of the debt occurs in April 2020.

Under the terms of the lease, Explore More has exclusive occupancy rights for 20 years as well as the right to purchase the property at a price of \$10.00 plus any unpaid principal, interest and penalty balances due under the loan. Once the HRHA loan is paid in full, Explore More may purchase the property from HRHA for the sum of \$10.00 plus any related closing costs.

HRHA loan payments on the property are due bi-annually and total \$67,668 per year. Under the terms of the lease, HRHA considers the annual loan payments to be the rental amount due from Explore More each year.

**HARRISONBURG CHILDREN'S MUSEUM, INC.**  
**dba EXPLORE MORE DISCOVERY MUSEUM**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2018**

**NOTE J – CAPITAL LEASE ARRANGEMENT AND DONATED CAPITAL LEASE PAYMENTS,**  
**continued**

In a separate support agreement, the City of Harrisonburg (the City) agreed to a non-binding moral obligation to pay all HRHA loan payments on Explore More's behalf. In the event that the City cannot make the bi-annual payments, Explore More would owe these amounts to HRHA. The City remits payments directly to HRHA, but Explore More recognizes these payments as in-kind contribution support. For the year ended December 31, 2018, Explore More received \$67,668 of in-kind contribution support from the City, which reduced its capital lease obligation by \$59,215 and covered related interest costs of \$8,453 recognized under the lease agreement.

The following is an analysis of the leased assets included in property and equipment as of December 31, 2018:

Property under capital lease obligation	\$ 750,000
Less: accumulated depreciation	<u>(262,820)</u>
Net property under capital lease obligation	<u>\$ 487,180</u>

The following is a schedule by years of future minimum payments required under the lease together with their present value as of December 31, 2018:

Year ending December, 31	
2019	\$ 67,668
2020	<u>33,834</u>
Total minimum lease payments	101,502
Less: amount representing interest	<u>(4,071)</u>
Present value of minimum lease payments	<u>\$ 97,431</u>

**NOTE K – PLEDGES RECEIVABLE**

Pledges receivable consisted of the following as of December 31, 2018:

Planned gifts	\$ 225,887
Less: unamortized discount at 6%	(7,075)
Less: allowance for doubtful accounts	<u>(9,035)</u>
Total promises to give, net	<u>\$ 209,777</u>

Pledges receivable are due to be collected in the following periods:

Less than one year	\$ 69,650
One to five years	<u>156,237</u>
	<u>\$ 225,887</u>

# Harrisonburg Children's Museum

## Budget Comparison

January - December 2019

	Actual	Budget	Over Budget
<b>Income</b>			
Admissions	138,228.36	142,000.00	(3,771.64)
Birthday Parties	22,568.59	19,500.00	3,068.59
Clubs/Programs	48,855.82	42,500.00	6,355.82
Dividend Income	4,008.47	2,500.00	1,508.47
Facility Rental	1,850.00	1,500.00	350.00
Field Trips	39,137.50	32,000.00	7,137.50
Fundraising/Donations	190,759.10	195,000.00	(4,240.90)
Interest Income	189.26	0.00	189.26
Memberships	103,877.11	85,000.00	18,877.11
Museum Store	19,039.15	15,000.00	4,039.15
Realized Gains (Losses)	4.85	0.00	4.85
Unrealized Gains (Losses)	11,913.52	0.00	11,913.52
<b>Total Income</b>	<b>\$ 580,431.73</b>	<b>\$ 535,000.00</b>	<b>\$ 45,431.73</b>
<b>Gross Profit</b>	<b>\$ 580,431.73</b>	<b>\$ 535,000.00</b>	<b>\$ 45,431.73</b>
<b>Expenses</b>			
Birthday Party Expense	1,839.59	1,500.00	339.59
Clubs/Programs Expense	7,913.88	8,500.00	(586.12)
Credit Card Expense	6,956.20	8,000.00	(1,043.80)
Discretionary Fund	21.05	0.00	21.05
Exhibit Expense	15,718.29	30,000.00	(14,281.71)
Explorer - POS	2,560.00	2,600.00	(40.00)
Facility	83,051.87	89,000.00	(5,948.13)
Field Trip Expense	324.71	500.00	(175.29)
Fundraising Expense	22,240.75	30,000.00	(7,759.25)
Investment Fees - TCF	1,584.13	0.00	1,584.13
Mail	520.50	1,000.00	(479.50)
Marketing	13,043.71	13,500.00	(456.29)
Membership Events	400.21	500.00	(99.79)
Museum Store Expense	1,137.22	7,000.00	(5,862.78)
Office Equipment	5,140.75	3,000.00	2,140.75
Office Supplies	3,549.00	3,000.00	549.00
Payroll Expenses	4,990.85	8,000.00	(3,009.15)
Personnel	324,739.76	314,000.00	10,739.76
Professional Associations	2,982.14	2,500.00	482.14
Professional Services	11,402.75	11,500.00	(97.25)
Service Recognition (Gifts)	357.11	200.00	157.11
Volunteers	480.68	500.00	(19.32)
YAB Expense	287.55	200.00	87.55
<b>Total Expenses</b>	<b>\$ 511,242.70</b>	<b>\$ 535,000.00</b>	<b>\$ (23,757.30)</b>
<b>Net Operating Income</b>	<b>\$ 69,189.03</b>	<b>\$ 0.00</b>	<b>\$ 69,189.03</b>
<b>Net Income</b>	<b>\$ 69,189.03</b>	<b>\$ 0.00</b>	<b>\$ 69,189.03</b>



Form **8879-EO****IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-1878

Department of the Treasury  
Internal Revenue Service

For calendar year 2018, or fiscal year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20\_\_\_\_\_

▶ **Do not send to the IRS. Keep for your records.**▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.****2018**

Name of exempt organization

HARRISONBURG CHILDREN'S MUSEUM, INC

Employer identification number

16-1683676

Name and title of officer

LISA SHULL

EXECUTIVE DIRECTOR

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here	▶ <input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	1,068,297
2a	Form 990-EZ check here	▶ <input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	
3a	Form 1120-POL check here	▶ <input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22). . . . .	3b	
4a	Form 990-PF check here	▶ <input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5) . . . . .	4b	
5a	Form 8868 check here	▶ <input type="checkbox"/>	b	Balance Due (Form 8868, line 3c) . . . . .	5b	

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☒ I authorize Cardinal Financial & Tax, Ltd. to enter my PIN 16168 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶ 11/13/2019

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

54906423923

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.**

ERO's signature ▶ Sheila A Fair

Date ▶ 11/13/2019

**ERO Must Retain This Form—See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2018)

HTA

**IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-1878

Department of the Treasury  
Internal Revenue Service

For calendar year 2018, or fiscal year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20\_\_\_\_\_

▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.****2018**

Name of exempt organization

HARRISONBURG CHILDREN'S MUSEUM, INC

Employer identification number

16-1683676

Name and title of officer

LISA SHULL

EXECUTIVE DIRECTOR

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b _____
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22). . . . .	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input checked="" type="checkbox"/>	b Balance Due (Form 8868, line 3c) . . . . .	5b <u>0</u>

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

☒ I authorize Cardinal Financial & Tax, Ltd. to enter my PIN 16168 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ Lisa ShullDate ▶ 11/13/2019**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

54906423923

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ Sheila A Fair

Date ▶ \_\_\_\_\_

**ERO Must Retain This Form—See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2018)

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2018****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**A For the 2018 calendar year, or tax year beginning , and ending****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

**C** Name of organization **HARRISONBURG CHILDREN'S MUSEUM, INC**

Doing business as **Explore More Discovery Museum**

Number and street (or P.O. box if mail is not delivered to street address) **P O BOX 957** Room/suite

City or town **HARRISONBURG** State **VA** ZIP code **22803**

Foreign country name Foreign province/state/county Foreign postal code

**D** Employer identification number

16-1683676

**E** Telephone number

540-442-8900

**G** Gross receipts \$ **1,101,276****F** Name and address of principal officer:**LISA SHULL, P O BOX 957, HARRISONBURG, VA 22803****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)

**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **www.iexploremore.com****H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **2003****M** State of legal domicile: **VA****Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>EXPLORE MORE DISCOVERY MUSEUM PROMOTES HANDS-ON LEARNING ACTIVITIES FOR YOUNG MINDS THROUGH MUSEUM EXHIBITS, PROGRAMMING, SCHOOL SPONSORED FIELD TRIPS AND SPECIAL EVENTS</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	<b>16</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	<b>16</b>
	<b>5</b>	Total number of individuals employed in calendar year 2018 (Part V, line 2a) . . . . .	<b>5</b>	<b>22</b>
	<b>6</b>	Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	<b>300</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	<b>7a</b>	<b>0</b>
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 38 . . . . .	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year	Current Year
	<b>9</b>	Program service revenue (Part VIII, line 2g) . . . . .	476,437	694,538
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	288,968	348,105
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	4,864	2,594
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	800,498	1,068,297
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .	0	0
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . . .	269,407	290,478
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>58,030</b>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .	309,699	417,511
	<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .	579,106	707,989
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 . . . . .	221,392	360,308	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16) . . . . .	Beginning of Current Year	End of Year
	<b>21</b>	Total liabilities (Part X, line 26) . . . . .	3,550,780	4,035,994
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 . . . . .	193,655	112,358
			3,357,125	3,923,636

**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** ▶ *Lisa Shull* **11/13/2019**

Signature of officer Date

▶ **LISA SHULL** **EXECUTIVE DIRECTOR**

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date Check ☒ if self-employed PTIN

Sheila A Fair Sheila A Fair 11/13/2019 P01251868

Firm's name ▶ Cardinal Financial & Tax, Ltd. Firm's EIN ▶ 27-4005840

Firm's address ▶ 117 S Lewis Street, Suite 110, Staunton, VA 24401 Phone no. (540) 248-1411

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2018)

HTA

**Part III****Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III. ☐**1** Briefly describe the organization's mission:

EXPLORE MORE DISCOVERY MUSEUM ENGAGES YOUNG MINDS THROUGH INTERACTIVE, MULTI-SENSORY LEARNING EXPERIENCES THAT PROMOTE GREATER UNDERSTANDING OF THEMSELVES AND THEIR WORLD.

**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 \$ 523,981 including grants of \$ ) (Revenue \$ )  
PROGRAMMING AND FIELD TRIPS: NEARLY

80,000 VISITORS PARTICIPATED IN MUSEUM ACTIVITIES IN 2018. IN ITS EFFORT TO ENSURE ACCESSIBILITY AND TO SUPPORT ALL FAMILIES, THE MUSEUM OFFERED FREE ADMISSION TO 1 IN 8 VISITORS. MONTHLY FREE ADMISSION EVENTS, SCHOLARSHIP MEMBERSHIPS, AND A NEW MUSEUMS FOR ALL PROGRAM (\$2 ADMISSION FOR VISITORS WITH A SNAP CARD) MAKES IT POSSIBLE FOR EVERY CHILD TO ENJOY THE MUSEUM'S RICH LEARNING ENVIRONMENT. THE MUSEUM WELCOMED 8,500 STUDENTS, TEACHERS, AND PARENTS THROUGH SOL-BASED FIELD TRIPS DESIGNED TO ENHANCE THEIR CLASSROOM STUDIES. MIDDLE SCHOOL PROGRAMS SUCH AS TED-ED CLUB, YOUTH ADVISORY BOARD, AND MAKER CITY, ENGAGE THE UPPER END OF THE MUSEUM'S TARGET AUDIENCE. THE MUSEUM CONTINUES TO PARTNER WITH LOCAL UNIVERSITIES AND COMMUNITY MEMBERS TO PROVIDE UNIQUE, EXPERT BASED PROGRAMMING THAT ENGAGES YOUNG MINDS.

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

IN 2018, THE MUSEUM CONTINUED ITS FUNDRAISING EFFORTS, WORKING TOWARD COMPLETION OF THE MASTER PLAN. THE THIRD FLOOR COMMUNITY EDUCATION CENTER AND TWO ADDITIONAL EXHIBITS (A FINANCIAL LITERACY EXHIBIT AND CONSTRUCTION ZONE) ARE SLATED FOR FUTURE WHEN SUFFICIENT FUNDS HAVE BEEN SECURED. SEVERAL DONORS MADE MULTI-YEAR COMMITMENTS AND THE MUSEUM HAS CONTINUED TO MAKE IMPROVEMENTS TO THE FACILITY AND EXHIBITS AS FUNDS ARE AVAILABLE. AS THE MUSEUM FOOTPRINT AND INSTRUCTIONAL SCOPE EXPAND, ADDITIONAL INVESTMENT IN PERSONNEL FOR SUPERVISION, INSTRUCTION, AND EXHIBIT DESIGN IS REQUIRED. ACCORDING TO ATTENDANCE DATA, NEW EXHIBIT AND PROGRAM OPPORTUNITIES HAVE INCREASED BOTH VISITATION AND MEMBERSHIP NUMBERS.

**4c** (Code: ) (Expenses \$ 67,420 including grants of \$ ) (Revenue \$ )  
EXHIBITS:

THE MUSEUM FEATURES 15 EXHIBIT GALLERIES DESIGNED TO HELP CHILDREN LEARN THROUGH PLAY. WITH THOUSANDS OF VISITORS EACH YEAR, REPAIR AND REFURBISHMENT OF ALL EXHIBIT AREAS IS ESSENTIAL. IN 2018, THE MUSEUM ADDED SEVERAL NEW INTERACTIVE COMPONENTS TO THE SECOND FLOOR. A NEW LIGHT WALL (EVERBRIGHT) WAS INSTALLED. AN AIR TRAFFIC CONTROL TOWER, AIRPORT-THEMED SEATING AREA, AND ACTIVITY STATIONS WERE ADDED TO THE AVIATION GALLERY. A VARIETY OF INTERACTIVE ACTIVITIES WERE DESIGNED, BUILT, OR PURCHASED TO ENHANCE PLAY VALUE ON BOTH THE FIRST AND SECOND FLOORS.

**4d** Other program services. (Describe in Schedule O.)

(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

**4e** Total program service expenses **591,401**

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .	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? If "Yes," complete Schedule C, Part I . . . . .	3	X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	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? If "Yes," complete Schedule C, Part III . . . . .	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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II . . . . .	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	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? If "Yes," complete Schedule D, Part IV . . . . .	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .	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? If "Yes," complete Schedule D, Part VI . . . . .	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? If "Yes," complete Schedule D, Part VII . . . . .	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? If "Yes," complete Schedule D, Part VIII . . . . .	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? If "Yes," complete Schedule D, Part IX . . . . .	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	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)? If "Yes," complete Schedule D, Part X . . . . .	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	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? If "Yes," complete Schedule F, Parts I and IV . . . . .	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? If "Yes," complete Schedule F, Parts II and IV . . . . .	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? If "Yes," complete Schedule F, Parts III and IV . . . . .	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? If "Yes," complete Schedule G, Part I (see instructions). . . . .	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? If "Yes," complete Schedule G, Part II . . . . .	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	21	X

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>22</b> 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? If "Yes," complete Schedule I, Parts I and III . . . . .	<b>22</b>	X
<b>23</b> 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? If "Yes," complete Schedule J . . . . .	<b>23</b>	X
<b>24a</b> 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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	<b>25a</b>	X
<b>b</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? If "Yes," complete Schedule L, Part I . . . . .	<b>25b</b>	X
<b>26</b> 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? If "Yes," complete Schedule L, Part II . . . . .	<b>26</b>	X
<b>27</b> 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? If "Yes," complete Schedule L, Part III . . . . .	<b>27</b>	X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	<b>28a</b>	X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	<b>28b</b>	X
<b>c</b> 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? If "Yes," complete Schedule L, Part IV . . . . .	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	<b>31</b>	X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	<b>32</b>	X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	<b>34</b>	X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>35a</b>	X
<b>b</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)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>35b</b>	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>36</b>	X
<b>37</b> 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? If "Yes," complete Schedule R, Part VI . . . . .	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	X

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	6
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	X

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

		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. . . . .	2a	22		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	2b	X		
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	3a		X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X	
b	If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	5a		X	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	5b		X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	5c			
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	6a		X	
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? . . . . .	6b			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	7a	X		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7b	X		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7c		X	
d	If "Yes," indicate the number of Forms 8282 filed during the year. . . . .	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	7e		X	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	7f		X	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	7h			
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9a			
a	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	9b			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	10	<b>Section 501(c)(7) organizations. Enter:</b>		
a	Initiation fees and capital contributions included on Part VIII, line 12. . . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . .	10b			
11	<b>Section 501(c)(12) organizations. Enter:</b>	11a			
a	Gross income from members or shareholders. . . . .	11b			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	12a			
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	12b			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. . . . .	13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
13a	Is the organization licensed to issue qualified health plans in more than one state? . . . . .	13a			
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. . . . .	13b			
c	Enter the amount of reserves on hand. . . . .	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	14a		X	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year. . . . .	15		X	
If "Yes," see instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . .	16		X	
If "Yes," complete Form 4720, 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. ☒ X

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .	<b>1a</b> 16		
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.			
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . .	<b>1b</b> 16		
<b>2</b> 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? . . . . .	<b>2</b>		X
<b>3</b> 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? . . . . .	<b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>		X
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>		X
<b>7a</b> 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? . . . . .	<b>7a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	<b>7b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body? . . . . .	<b>8a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>	X	
<b>9</b> 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. . . . .	<b>9</b>		X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	<b>10a</b>	X
<b>b</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? . . . . .	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<b>11a</b> X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13. . . . .	<b>12a</b> X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b> X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done. . . . .	<b>12c</b> X	
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<b>13</b>	X
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<b>14</b>	X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official. . . . .	<b>15a</b> X	
<b>b</b> Other officers or key employees of the organization. . . . .	<b>15b</b>	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<b>16a</b>	X
<b>b</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? . . . . .	<b>16b</b>	

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain 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: ▶

CAROLINE SHULL 540-442-8900  
P O BOX 957, HARRISONBURG, VA 22801



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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ANDE BANKS PRESIDENT, BOARD MEMBER	1.00 0.00	X		X						
(2) MATT VON SCHUCH V PRESIDENT, BOARD MEMBER	1.00 0.00	X		X						
(3) MEGAN ARGENBRIGHT TREASURER, BOARD MBR	1.00 0.00	X		X						
(4) KRISTIN GARDNER SECRETARY, BOARD MEMBER	1.00 0.00	X		X						
(5) MARTHA GRAHAM BOARD MBR	1.00 0.00	X								
(6) ELIZABETH KISTLER BOARD MBR	1.00 0.00	X								
(7) GLORIA DIENER BOARD MBR	1.00 0.00	X								
(8) JIM HENDERSON BOARD MBR	1.00 0.00	X								
(9) ANGIE GOCHENOUR BOARD MBR	1.00 0.00	X								
(10) BRIAN KOERNER BOARD MBR	1.00 0.00	X								
(11) KYLE LAVER BOARD MBR	1.00 0.00	X								
(12) MARSHALL PRICE BOARD MBR	1.00 0.00	X								
(13) KIRSTEN MOORE BOARD MBR	1.00 0.00	X								
(14) KATHY WHITTEN BOARD MEMBER	1.00 0.00	X								

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) JAY WEBB BOARD MEMBER	1.00 0.00	X								
(16) LISA SHULL EXECUTIVE DIRECTOR	50.00 0.00			X	X					
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>								0	0	0
<b>c Total from continuation sheets to Part VII, Section A</b>								0	0	0
<b>d Total (add lines 1b and 1c)</b>								0	0	0

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

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . . **3**
- 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 . . . . . **4**
- 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 . . . . . **5**

	Yes	No
<b>3</b>		X
<b>4</b>		X
<b>5</b>		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
		0
		0
		0
		0
		0
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	<b>0</b>	

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII. ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>	0				
	<b>b</b>	Membership dues . . . . .	<b>1b</b>	0				
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>	79,280				
	<b>d</b>	Related organizations . . . . .	<b>1d</b>	0				
	<b>e</b>	Government grants (contributions) . . . . .	<b>1e</b>	0				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	615,258				
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$ . . . . .		0				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		694,538				
<b>Program Service Revenue</b>				<b>Business Code</b>				
	<b>2a</b>	ADMISSION FEES	712110	151,782	151,782			
	<b>b</b>	EVENT AND PROGRAM FEES	712110	97,532	97,532			
	<b>c</b>	MEMBERSHIP DUES	712110	98,791	98,791			
	<b>d</b>			0				
	<b>e</b>			0				
	<b>f</b>	All other program service revenue . . . . .		0				
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .		348,105				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		2,594			2,593	
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . . .		0				
	<b>5</b>	Royalties . . . . .		0				
	<b>6a</b>	Gross rents . . . . .	(i) Real	(ii) Personal				
		<b>b</b>	Less: rental expenses . . . . .					
		<b>c</b>	Rental income or (loss) . . . . .	0	0			
		<b>d</b>	Net rental income or (loss) . . . . .			0		
	<b>7a</b>	Gross amount from sales of assets other than inventory . . . . .	(i) Securities	(ii) Other				
		<b>b</b>	Less: cost or other basis and sales expenses . . . . .			0	0	
		<b>c</b>	Gain or (loss) . . . . .	0	0			
		<b>d</b>	Net gain or (loss) . . . . .			0		
	<b>8a</b>	Gross income from fundraising events (not including \$ 79,280 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>	37,804				
		<b>b</b>	Less: direct expenses . . . . .	<b>b</b>	26,833			
		<b>c</b>	Net income or (loss) from fundraising events . . . . .		10,971			10,971
	<b>9a</b>	Gross income from gaming activities. See Part IV, line 19. . . . .	<b>a</b>	0				
		<b>b</b>	Less: direct expenses . . . . .	<b>b</b>	0			
		<b>c</b>	Net income or (loss) from gaming activities . . . . .		0			
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>	18,235					
	<b>b</b>	Less: cost of goods sold . . . . .	<b>b</b>	6,146				
	<b>c</b>	Net income or (loss) from sales of inventory . . . . .		12,089	12,089			
<b>Miscellaneous Revenue</b>			<b>Business Code</b>					
<b>11a</b>			0					
<b>b</b>			0					
<b>c</b>			0					
<b>d</b>	All other revenue . . . . .		0					
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		0					
<b>12</b>	<b>Total revenue.</b> See instructions. . . . .		1,068,297	360,194	0	13,564		

**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. ☐

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21 . . . . .	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
4	Benefits paid to or for members . . . . .	0			
5	Compensation of current officers, directors, trustees, and key employees . . . . .	70,789	49,552	10,618	10,618
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	34,252	29,114	5,138	
7	Other salaries and wages . . . . .	160,057	129,938	12,347	17,773
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	5,387	4,373	416	598
9	Other employee benefits . . . . .	0			
10	Payroll taxes . . . . .	19,993	16,231	1,542	2,220
11	Fees for services (non-employees):				
a	Management . . . . .	0			
b	Legal . . . . .	0			
c	Accounting . . . . .	11,614		5,807	5,807
d	Lobbying . . . . .	0			
e	Professional fundraising services. See Part IV, line 17 . . . . .	0			
f	Investment management fees . . . . .	1,008		1,008	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0		0	
12	Advertising and promotion . . . . .	10,237	8,311	790	1,137
13	Office expenses . . . . .	6,327	5,136	488	703
14	Information technology . . . . .	2,560	2,078	197	284
15	Royalties . . . . .	0			
16	Occupancy . . . . .	86,103	69,900	6,642	9,561
17	Travel . . . . .	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19	Conferences, conventions, and meetings . . . . .	0			
20	Interest . . . . .	5,970		5,970	
21	Payments to affiliates . . . . .	0			
22	Depreciation, depletion, and amortization . . . . .	174,157	165,864	6,220	2,073
23	Insurance . . . . .	6,165	5,005	476	685
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	EXHIBITS	67,420	67,420		
b	PROGRAM SUPPLIES/FIELD TRIPS	10,278	10,278		
c	DONOR DEVELOPMENT	5,275			5,275
d	CREDIT CARD FEES	7,726	6,272	596	858
e	All other expenses	22,671	21,929	304	438
25	<b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	707,989	591,401	58,559	58,030
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> If following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year		
<b>Assets</b>	1	Cash—non-interest-bearing . . . . .	416,538	1	694,825	
	2	Savings and temporary cash investments . . . . .	201,861	2	201,070	
	3	Pledges and grants receivable, net . . . . .	0	3	0	
	4	Accounts receivable, net . . . . .	0	4	0	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .	0	5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .	0	6		
	7	Notes and loans receivable, net . . . . .	0	7	0	
	8	Inventories for sale or use . . . . .	4,352	8	13,971	
	9	Prepaid expenses and deferred charges . . . . .	0	9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	3,904,477		
	b	Less: accumulated depreciation . . . . .	10b	988,126	10c	2,916,351
	11	Investments—publicly traded securities . . . . .	0	11	0	
	12	Investments—other securities. See Part IV, line 11 . . . . .	0	12	0	
	13	Investments—program-related. See Part IV, line 11 . . . . .	0	13	0	
	14	Intangible assets . . . . .	0	14	0	
	15	Other assets. See Part IV, line 11 . . . . .	0	15	209,777	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	3,550,780	16	4,035,994		
<b>Liabilities</b>	17	Accounts payable and accrued expenses . . . . .	20,771	17	14,930	
	18	Grants payable . . . . .	0	18		
	19	Deferred revenue . . . . .	0	19		
	20	Tax-exempt bond liabilities . . . . .	0	20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	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 . . . . .	0	22		
	23	Secured mortgages and notes payable to unrelated third parties . . . . .	0	23	0	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .	0	24	0	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	172,884	25	97,428	
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	193,655	26	112,358	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets . . . . .	3,293,827	27	3,860,336	
	28	Temporarily restricted net assets . . . . .	63,298	28	63,300	
	29	Permanently restricted net assets . . . . .	0	29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds . . . . .	0	30		
	31	Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	31		
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .	0	32		
	33	<b>Total net assets or fund balances . . . . .</b>	3,357,125	33	3,923,636	
34	<b>Total liabilities and net assets/fund balances . . . . .</b>	3,550,780	34	4,035,994		

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

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	1,068,297
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	707,989
3	Revenue less expenses. Subtract line 2 from line 1 . . . . .	3	360,308
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	3,357,125
5	Net unrealized gains (losses) on investments . . . . .	5	-1,303
6	Donated services and use of facilities . . . . .	6	207,506
7	Investment expenses . . . . .	7	-
8	Prior period adjustments . . . . .	8	
9	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . .	10	3,923,636

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☒

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

# Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

**2018**Attachment  
Sequence No. **179**Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return: **HARRISONBURG CHILDREN'S MUSEUM, INC**  
 Business or activity to which this form relates: **990**  
 Identifying number: **16-1683676**

**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions)	1	1,000,000
2	Total cost of section 179 property placed in service (see instructions)	2	66,575
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,000,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	0

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

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	162,956
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		66,575	7	HY	200DB	9,343
d 10-year property						
e 15-year property		8,002	15	HY	150DB	400
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property	6/1/2018	104,800	39 yrs.	MM	S/L	1,458
				MM	S/L	

**Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	174,157
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2018)

## Virginia State Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2018

Attachment

Sequence No. 179

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return HARRISONBURG CHILDREN'S MUSEUM, INC	Business or activity to which this form relates 990	Identifying number 16-1683676
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**Part I Election To Expense Certain Property Under Section 179**

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

1	Maximum amount (see instructions)	1	1,000,000
2	Total cost of section 179 property placed in service (see instructions)	2	66,575
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,000,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	0

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

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	162,956
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		66,575	7	HY	200DB	9,343
d 10-year property						
e 15-year property		8,002	15	HY	150DB	400
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	6/1/2018	104,800	39 yrs.	MM	S/L	1,458
				MM	S/L	

**Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	174,157
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2018)



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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

HARRISONBURG CHILDREN'S MUSEUM, INC

Employer identification number

16-1683676

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . . 0
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>					0	0

**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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	235,966	694,169	431,882	476,437	694,538	2,532,992
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .			67,668	151,378	207,506	426,552
<b>4 Total.</b> Add lines 1 through 3 . . . . .	235,966	694,169	499,550	627,815	902,044	2,959,544
<b>5</b> 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) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						2,959,544

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4 . . . . .	235,966	694,169	499,550	627,815	902,044	2,959,544
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	7,409	7,063	5,960	4,864	2,594	27,890
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						0
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	71,720	46,832				118,552
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						3,105,986
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	371,165
<b>13 First five years.</b> 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 <b>stop here</b> . . . . . <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	95.29%
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14 . . . . .	<b>15</b>	90.72%
<b>16a 33 1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2017.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2018.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2017.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
<b>2</b> 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 . . . . .						0
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
<b>6 Total.</b> Add lines 1 through 5 . . . . .	0	0	0	0	0	0
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						0
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						0
<b>c</b> Add lines 7a and 7b . . . . .	0	0	0	0	0	0
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6 . . . . .	0	0	0	0	0	0
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						0
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						0
<b>c</b> Add lines 10a and 10b . . . . .	0	0	0	0	0	0
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	0	0	0	0	0	0

**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**

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	0.00%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15 . . . . .	<b>16</b>	0.00%

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

<b>17</b> Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	0.00%
<b>18</b> Investment income percentage from 2017 Schedule A, Part III, line 17 . . . . .	<b>18</b>	0.00%

**19a 33 1/3% support tests—2018.** 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—2017.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

- 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
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**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
<b>1</b>		
<b>2</b>		

**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
<b>1</b>		

**Section D. All 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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? 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
<b>1</b>		
<b>2</b>		
<b>3</b>		

**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
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4	0	0
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 <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).	8	0	0
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 <b>Total</b> (add lines 1a, 1b, and 1c)	1d	0	0
e <b>Discount</b> 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	0	0
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0	0
6 Multiply line 5 by .035.	6	0	0
7 Recoveries of prior-year distributions	7	0	0
8 <b>Minimum Asset Amount</b> (add line 7 to line 6)	8	0	0
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		0
2 Enter 85% of line 1	2		0
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		0
4 Enter greater of line 2 or line 3.	4		0
5 Income tax imposed in prior year	5		
6 <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		0
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

Section D - Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
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	<b>Total annual distributions.</b> Add lines 1 through 6.		0
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2018 from Section C, line 6		0
10	Line 8 amount divided by line 9 amount		0.000

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2018 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2018			
a	From 2013 . . . . .	0		
b	From 2014 . . . . .	0		
c	From 2015 . . . . .	0		
d	From 2016 . . . . .	0		
e	From 2017 . . . . .	0		
f	<b>Total</b> of lines 3a through e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2018 distributable amount			0
i	Carryover from 2013 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.	0		
4	Distributions for 2018 from Section D, line 7: \$ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2018 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from 4.	0		
5	Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		0	
6	Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			0
7	<b>Excess distributions carryover to 2019.</b> Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2014 . . . . .	0		
b	Excess from 2015 . . . . .	0		
c	Excess from 2016 . . . . .	0		
d	Excess from 2017 . . . . .	0		
e	Excess from 2018 . . . . .	0		

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

HARRISONBURG CHILDREN'S MUSEUM, INC

Employer identification number

16-1683676

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year) . . . . .		
3 Aggregate value of grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> 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? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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.	
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 7/25/06, 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? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

1a If the organization elected, as permitted under 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 on Form 990, Part VIII, line 1 . . . . .	► \$
(ii) Assets included in Form 990, Part X . . . . .	► \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:	
a Revenue included on Form 990, Part VIII, line 1 . . . . .	► \$
b Assets included in Form 990, Part X . . . . .	► \$



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

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

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.**

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

c Beginning balance . . . . .

d Additions during the year . . . . .

e Distributions during the year . . . . .

f Ending balance . . . . .

	Amount
1c	0
1d	
1e	
1f	0

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance . . . . .	0	0	0	0	
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 . . . . .	0	0	0	0	0

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 on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations . . . . .

(ii) related organizations . . . . .

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .	0	0		0
b Buildings . . . . .	0	750,000	262,819	487,181
c Leasehold improvements . . . . .	0	2,062,733	199,302	1,856,166
d Equipment . . . . .	0	1,075,350	524,470	558,591
e Other . . . . .	0	16,394	1,535	14,413

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ☐ 2,916,351

**Part VII Investments—Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .	0	
(2) Closely-held equity interests . . . . .	0	
(3) Other . . . . .		
(A) . . . . .		
(B) . . . . .		
(C) . . . . .		
(D) . . . . .		
(E) . . . . .		
(F) . . . . .		
(G) . . . . .		
(H) . . . . .		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

**Part VIII Investments—Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) . . . . .		
(2) . . . . .		
(3) . . . . .		
(4) . . . . .		
(5) . . . . .		
(6) . . . . .		
(7) . . . . .		
(8) . . . . .		
(9) . . . . .		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) AR LESS DISCOUNTS & ALLOWANCE FOR PROMISES TO GIVE	209,777
(2) . . . . .	
(3) . . . . .	
(4) . . . . .	
(5) . . . . .	
(6) . . . . .	
(7) . . . . .	
(8) . . . . .	
(9) . . . . .	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	209,777

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes	0	
(2) PAYROLL TAXES PAYABLE	0	
(3) CAPITAL LEASE LIABILITY	97,428	
(4) . . . . .		
(5) . . . . .		
(6) . . . . .		
(7) . . . . .		
(8) . . . . .		
(9) . . . . .		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	97,428	

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 XIII** Supplemental Information *(continued)*

Area for supplemental information with horizontal dashed lines.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Employer identification number

HARRISONBURG CHILDREN'S MUSEUM, INC

16-1683676

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

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

**a** ☐ Mail solicitations

**b** ☐ Internet and email solicitations

**c** ☐ Phone solicitations

**d** ☐ In-person solicitations

**e** ☐ Solicitation of non-government grants

**f** ☐ Solicitation of government grants

**g** ☐ Special fundraising events

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>1</b>				0	0	0
<b>2</b>				0	0	0
<b>3</b>				0	0	0
<b>4</b>				0	0	0
<b>5</b>				0	0	0
<b>6</b>				0	0	0
<b>7</b>				0	0	0
<b>8</b>				0	0	0
<b>9</b>				0	0	0
<b>10</b>				0	0	0
<b>Total</b>				0	0	0

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

VA

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		JAZZ IN JUNE (event type)	GHT AT THE MUSEI (event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts . . . . .	23,285	22,735	0	46,020
	2 Less: Contributions . . . . .			0	0
	3 Gross income (line 1 minus line 2) . . . . .	23,285	22,735	0	46,020
Direct Expenses	4 Cash prizes . . . . .			0	0
	5 Noncash prizes . . . . .			0	0
	6 Rent/facility costs . . . . .			0	0
	7 Food and beverages . . . . .	13,055	1,902	0	14,957
	8 Entertainment . . . . .			0	0
	9 Other direct expenses . . . . .	2,014	4,232	0	6,246
	10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				21,203
	11 Net income summary. Subtract line 10 from line 3, column (d) . . . . .				24,817

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

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
1 Gross revenue . . . . .				0
2 Cash prizes . . . . .				0
3 Noncash prizes . . . . .				0
4 Rent/facility costs . . . . .				0
5 Other direct expenses . . . . .				0
6 Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				0
8 Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . .				0

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 ▶ \$ \_\_\_\_\_ 0 and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_ 0
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_ 0

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 ▶ \$ \_\_\_\_\_ 0

**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.

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

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

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

OMB No. 1545-0047

**2018**

**Open To Public Inspection**

Name of the organization

HARRISONBURG CHILDREN'S MUSEUM, INC

Employer identification number

16-1683676

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

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total . . . . . ▶						\$ 0						

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990 or 990-EZ) 2018

HTA



**Part IV Business Transactions Involving Interested Persons.**

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) CAROLINE SHULL	FAMILY MBR - EXEC DIR	34,252	COMPENSATION		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information.**

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

Part IV Line 1 BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS: (A) NAME OF PERSON:

CAROLINE E SHULL; (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: FAMILY

MEMBER OF EXECUTIVE DIRECTOR; (D) DESCRIPTION OF TRANSACTION: RECEIVED COMPENSATION AS

EMPLOYEE

**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

HARRISONBURG CHILDREN'S MUSEUM, INC

Employer identification number

16-1683676

**Part I** **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
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 ▶ ( ) . . . . .				
26 Other ▶ ( ) . . . . .				
27 Other ▶ ( ) . . . . .				
28 Other ▶ ( ) . . . . .				

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

29

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 isn't required to be used for exempt purposes for the entire holding period? . . . . .

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard 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 didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

Yes No

30a		
31		
32a		

## Part II

**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.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

HARRISONBURG CHILDREN'S MUSEUM, INC

Employer identification number

16-1683676

Form 990, Part I, Line 1: DESCRIPTION OF ORGANIZATION MISSION; EXHIBITS, PROGRAMMING, SCHOOL

SPONSORED FIELD TRIPS AND SPECIAL EVENTS

Form 990, Part VI, Section B, Line 11B: COPY OF 990 PROVIDED VIA EMAIL TO BOARD OF DIRECTORS

FOR REVIEW AND COMMENT AT END OF COMMENT PERIOD, 990 IS EFILED.

Form 990, Part VI, Section B, Line 12C: CONFLICT OF INTEREST POLICY REVIEWED ANNUALLY THROUGH

DISCUSSION WITH BOARD OF DIRECTORS

Form 990, Part VI, Section B, Line 15A: THE EXECUTIVE COMMITTEE OF EMDM PERFORMS A REVIEW OF

THE EXECUTIVE DIRECTOR ANNUALLY RECOMMENDS PAY ADJUSTMENTS BASED ON PERFORMANCE AND COMPARABLE  
COMPENSATION INFORMATION AND RECOMMENDS THE ADJUSTMENT TO THE BOARD OF DIRECTORS FOR APPROVAL.

PAY ADJUSTMENTS MUST BE APPROVED THE THE BOARD OF DIRECTORS BEFORE TAKING EFFECT.

Form 990, Part VI, Section C, Line 19: INFORMATION IS MADE AVAILABLE UPON REQUEST.

Form 990, Part XII, Line 1: THE ORGANIZATION CHANGED ITS ACCOUNTING METHOD FROM CASH TO

ACCRUAL ON 2016 990 IN ORDER TO ALIGN THE TAX REPORTING WITH REVEIWED FINANCIAL STATEMENTS.

Form 990, Part XII, Line 2C: THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

Name of the organization

Employer identification number

HARRISONBURG CHILDREN'S MUSEUM, INC

16-1683676

# Summary of Unadjusted Basis of Depreciable Property (4562)

12/31/2018

## Summary of Depreciable Property by Activity

Activity		Unadjusted Cost or Basis
1	990	2,787,993

## Detail of Depreciable Property

	Activity	Asset Description	Date In Service	Recovery Period	Years in Service	Total Cost or Basis	Business/Time Use Percent	Unadjusted Cost or Basis
2	990	LEASEHOLD IMPROVEMENT	1/1/2008	39	11	103,600	100.00%	103,600
3	990	RENOVATIONS	11/1/2010	39	9	120,394	100.00%	120,394
4	990	RENOVATIONS	7/1/2011	39	8	492,846	100.00%	492,846
5	990	RENOVATIONS	7/1/2012	39	7	38,035	100.00%	38,035
6	990	RENOVATIONS	7/1/2013	39	6	44,653	100.00%	44,653
7	990	RENOVATIONS	10/1/2014	39	5	29,716	100.00%	29,716
8	990	EXHIBITS	11/1/2010	10	9	195,102	100.00%	195,102
9	990	EXHIBITS	7/1/2011	10	8	317,748	100.00%	317,748
10	990	EXHIBITS	7/1/2012	10	7	17,741	100.00%	17,741
11	990	EXHIBITS	7/1/2013	10	6	30,919	100.00%	30,919
12	990	EXHIBITS	10/7/2014	10	5	3,834	100.00%	3,834
13	990	COMPUTER (MARCIA)	12/31/2014	5	5	1,699	100.00%	1,699
14	990	EXHIBITS - DENTAL	10/6/2015	10	4	2,900	100.00%	2,900
15	990	EXHIBITS - AUTO ZONE	9/22/2015	10	4	2,753	100.00%	2,753
16	990	OFFICE EQUIPMENT - HARD	1/8/2015	5	4	293	100.00%	293
17	990	BUILDING	8/5/2005	39	14	750,000	100.00%	750,000
18	990	PROPERTY, EXHIBITS, EQU	3/31/2017	7	2	456,383	100.00%	456,383
19	990	TREEHOUSE	2/1/2018	7	1	7,946	100.00%	7,946
20	990	EVERBRITE	2/1/2018	7	1	30,187	100.00%	30,187
21	990	IMPROVEMENTS	11/30/2018	15	1	8,002	100.00%	8,002
22	990	IMPROVEMENTS (IN KIND)	6/1/2018	39	1	104,800	100.00%	104,800
23	990	TODDLER CENTER	2/1/2018	7	1	28,442	100.00%	28,442