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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2008

Open to Public
Inspection

A For 2008 calendar year, or tax year beginning , 2008, and ending , 20

B Check if applicable: ☐ Address change ☐ Name change ☒ Initial return ☐ Termination ☐ Amended return ☐ Application pending	C Name of organization VILLAGE ARTS INC No & street (or P.O. box, if mail is not delivered to street address) Room/suite PO BOX 413 City or town, state or country, and ZIP + 4 Rugby ND 58368-0413	D Employer identification number 45-0316912
		E Telephone number (701) 776-2348
		F Group Exemption Number
		G Accounting method ☒ Cash ☐ Accrual Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

I Website: ▶ N/A
J Organization type (check only one) – ☒ 501(c)(3) (insert no) 4947(a)(1) or 527K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 40,376

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	18,818
	2	Program service revenue including government fees and contracts	2	892
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ☐		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	20,666
	6b	Less direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	20,666	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶)	8		
9	Total revenue. All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	40,376	
EXPENSES	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	18,739
	13	Professional fees and other payments to independent contractors	13	4,003
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ See attachment #1)	16	17,634
	17	Total expenses. Add lines 10 through 16	17	40,376
ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	0

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

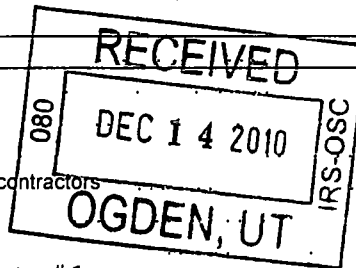
(See instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	22	
23 Land and buildings	23	
24 Other assets (describe ▶)	24	
25 Total assets	0	0
26 Total liabilities (describe ▶)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	0	0

For Privacy Act and Paperwork Reduction Act Notice, see the instruction for Form 990.

Form 990-EZ (2008)

SCANNED JAN 05 2011



Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		X
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	39a	
a Initiation fees and capital contributions included on line 9	39b	
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b	X
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Enter amount of tax on line 40c reimbursed by the organization		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed	NONE	
42a The books are in care of	See attachment #5	
Located at	Telephone no	
	ZIP + 4	
b 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)?	42b	X
If "Yes," enter the name of the foreign country		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U S ?	42c	X
If "Yes," enter the name of the foreign country		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 -- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51

- 46 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
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization(s) a section 527 organization?
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

	Yes	No
46		X
47		X
48		X
49a		X
49b		X

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

- 51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over \$100,000		

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

Sign Here

Signature of officer: Debra Jenkins Date: 12-8-10

Type or print name and title: DEBRA JENKINS / MARKETING

Paid Preparer's Use Only

Preparer's signature: Wade Wiesenburger Date: 12-07-2010 Check if self-employed: ☒

Firm's name (or yours if self-employed), address, and ZIP + 4: Rugby H R Block EIN: 45-0437598
123 S Main St Phone no: 701-776-6305
Rugby, ND 58368-

May the IRS discuss this return with the preparer shown above? See instructions

Yes ☐ No ☒

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	7,815	8,420	8,945	9,325	9,538	44,043
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3	7,815	8,420	8,945	9,325	9,538	44,043
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						44,043

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	7,815	8,420	8,945	9,325	9,538	44,043
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						44,043
12 Gross receipts from related activities, etc. (see instructions)					12	

13 **First five years:** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3 % support test -- 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☒		
b 33 1/3 % support test -- 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐		
17a 10%-facts-and-circumstances test -- 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐		
b 10%-facts-and-circumstances test -- 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐		

2008 DETAIL STATEMENTS

VILLAGE ARTS INC
45-0316912

Page 1

STATEMENT #1 - Contributions, gifts, grants (EZ1 PF1 Line 1)

.....	9,538
.....	3,480
.....	4,750
.....	1,050

TOTAL CARRIED TO EZ1 PF1 Line 1..... 18,818

STATEMENT #2 - Salaries, Other Compensations (990-EZ PG 1 Line 12)

ADMINISTRATIVE PERSONNEL.....	1,200
ARTISTIC PERSONNEL.....	17,539

TOTAL CARRIED TO 990-EZ PG 1 Line 12..... 18,739

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		(event type)	(event type)	(total number)	(Add col (a) through col (c))
REVENUE	1 Gross receipts				
	2 Less Charitable contributions				
	3 Gross revenue (line 1 minus line 2)				
DIRECT EXPENSES	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses				
	8 Direct expense summary Add lines 4 through 7 in column (d)				()
	9 Net income summary Combine lines 3 and 8 in column (d)				

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) thru col (c))
REVENUE	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☒ Yes _____ % ☒ No	☒ Yes _____ % ☒ No	☒ Yes _____ % ☒ No	
7 Direct expense summary Add lines 2 through 5 in column (d)				()	
8 Net gaming income summary Combine lines 1 and 7 in column (d)					

9	Enter the state(s) in which the organization operates gaming activities _____	Yes	No
a	Is the organization licensed to operate gaming activities in each of these states? _____	9a	X
b	If "No," Explain _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10a	X
b	If "Yes," Explain _____		
11	Does the organization operate gaming activities with nonmembers? _____	11	X
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? _____	12	X

		Yes	No
13	Indicate the percentage of gaming activity operated in		
a	The organization's facility	13a	%
b	An outside facility	13b	%
14	Provide 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?	15a	X
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$		
c	If "Yes," enter name and address		
	Name ▶		
	Address ▶		
16	Gaming manager information		
	Name ▶		
	Gaming manager compensation ▶ \$		
	Description of services provided ▶		
	☐ Director/officer ☐ Employee ☐ Independent contractor		
17	Mandatory distributions		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	X
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$		

Attachment 1: page 1 - 990-EZ Page 1, Part I, Line 16

Inspection

For calendar year 2008 or tax period beginning

, and ending

VILLAGE ARTS INC

45-0316912

Total	17,634
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PRIMARY EXEMPT PURPOSE

Attachment 2: page 1 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2008 or tax period beginning , and ending
Name of Organization VILLAGE ARTS INC	Employer Identification Number 45-0316912

Primary Purpose

THE VILLAGE ARTS IS AN ORGANIZATION DEDICATED TO ENHANCE THE AWARENESS OF BENEFITS FROM MUSICAL PERFORMANCES, THEATRICAL EVENTS, DANCE AND BALLET. WITHIN ITS EFFORTS, IT GIVES AN OPPORTUNITY FOR CHILDREN AND ADULTS TO LEARN AND PARTICIPATE TOGETHER IN SUCH EVENTS.

PROGRAM SERVICE ACCOMPLISHMENT

Attachment 3: page 1 - 990-EZ Page 3, Part III

Open to Public Inspection	For calendar year 2008 or tax period beginning	, and ending
Name of Organization VILLAGE ARTS INC		Employer Identification Number 45-0316912
Part III - Statement of Program Service Accomplishments		
Grants and allocations	9,538	Amount includes foreign grants Program service expenses 15,125

Exempt Purpose Achievements

VILLAGE ARTS ACHIEVED GOALS FOR THE GRANT YEAR. THE SUMMER MUSICAL "CATS" WAS PRODUCED AND A CHILDRENS FILMAKING THEATRE WAS ALSO COMPLETED, USING THE LOCAL MUSEUM FOR A SET FOR THE ORIGINAL WESTERN MUSICAL. MUSIC LESSONS WERE OFFERED IN BOTH RUGBY AND WOLFORD, 2 CONCERTS WERE GIVEN BY THE CIVIC ORCHESTRAS AND CHOIR WITH THE HEART STRINGS YOUTH ORCHESTRA. A CHAMBER CONCERT FEATURING ENSEMBLES AND THE STRING ORCHESTRA WAS HELD IN MARCH AND LATER 2 RECITALS FOR ELEMENTARY AND ADVANCING STUDENTS WERE GIVEN. WRITERS FROM THE LOCAL GROUP CONTINUED TO WORK ON POETRY AND FICTION. DANCE INSTRUCTION WAS A PART OF "CATS" AND VILLAGE ARTS IS WORKING ON MOUNTING A DANCE PROGRAM. LOCATIONS WERE RUGBY HIGH SCHOOL, WOLFORD SCHOOL, ELY ELEMENTARY SCHOOL, RESTORATION MINISTRIES, DEVILS LAKE HIGH SCHOOL, THE HEART OF AMERICA MEDICAL CENTER, THE HAALAND HOME AND THE BACKSTAGE GALLERY AND GIFT.

CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 4: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2008 or tax period beginning _____, and ending _____			
Name of Organization VILLAGE ARTS INC			Employer Identification Number 45-0316912	
(A) Name and Address	(B) Title and Average Hrs per Week	(C) Compensation (If not paid, enter 0)	(D) Cont to Employee Ben. Plans & Def Comp	(E) Expense Account & Other Allowances
GLORY MONSON RR 4 Rugby, ND 58368	ARTISTIC DIRECTOR 10.00	4,710	0	0
DEB JENKENS 6586 30TH AVE NE Rugby, ND 58368	MANAGING DIRECTOR 20.00	7,761	0	0
DR HUBERT SEILER 800 3RD AVE SW Rugby, ND 58368	DIRECTOR 2.00	0	0	0
BONNIE BERGINSKI 511 2ND ST SW Rugby, ND 58368	VICE PRESIDENT 2.00	0	0	0
TERI SHOMETO 809 2ND ST SE Rugby, ND 58368	SECRETARY 2.00	0	0	0
LIISA FOSTER 35 COUNTRY ROAD Rugby, ND 58368	TREASURER 2.00	0	0	0
SHERYL CAMERON 348 2ND ST SE Rugby, ND 58368	MEMBER AT LARGE 2.00	0	0	0
TPM CHILDRESS 315 2ND AVE SE Rugby, ND 58368	MEMBER AT LARGE 2.00	0	0	0

BOOKS ARE IN CARE OF

Attachment 5 - 990-EZ Page 3, Part V, Line 42a

Open to Public
Inspection

For calendar year 2008 or tax period beginning

, and ending

Name of Organization
VILLAGE ARTS INC

Employer Identification Number
45-0316912

Part V - Line 42a

Individual Name

DEB JENKINS

or

Business Name

Street Address

6586 30TH AVE NE

U.S. Address

Zip code 58368

City Rugby

State ND

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number

(701) 776-2348

Fax Number