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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2008Open to Public
Inspection

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

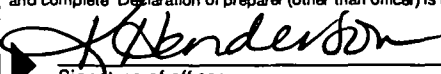
A For the 2008 calendar year, or tax year beginning **NOV 1, 2008** and ending **OCT 31, 2009**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending	Please use IRS label or print or type: See Specific Instructions	C Name of organization UMPOUA VALLEY ARTS ASSOCIATION		D Employer identification number 93-0594295
		Doing Business As		E Telephone number 541-672-2532
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1624 W HARVARD AVE		G Gross receipts \$ 464,051.
		City or town, state or country, and ZIP + 4 ROSEBURG, OR 97471-2863		H(a) Is this a group return for affiliates? ☐ Yes ☒ No
		F Name and address of principal officer KATHY HENDERSON SAME AS C ABOVE		H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions)
I Tax-exempt status ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527				
J Website: WWW.UVARTS.COM				
K Type of organization: ☐ Corporation ☐ Trust ☐ Association ☒ Other ▶ 501(C) L Year of formation: 1971 M State of legal domicile: OR				

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROMOTE LOCAL ARTISTS, ART IN EDUCATION AND ART APPRECIATION IN THE COMMUNITY.		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of employees (Part V, line 2a)	5	8
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	34,741.	246,653.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	136,623.	90,367.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<7,422.>	<632.>
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	295,661.	445,264.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	140,007.	103,116.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 22,095.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	262,798.	206,057.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	402,805.	309,173.	
19 Revenue less expenses. Subtract line 18 from line 12	<107,144.>	136,091.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)	287,567.	398,001.
	22 Net assets or fund balances. Subtract line 21 from line 20	31,863.	18,021.
		255,704.	379,980.

Part II Signature Block

Sign Here	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.			
	 Signature of officer		Date 4/1/2010	
Paid Preparer's Use Only	Preparer's signature  Firm's name (or yours if self-employed), address, and ZIP + 4 NEUNER, DAVIDSON & COOLEY LLC P.O. BOX 1786 ROSEBURG, OR 97470		Date 3/30/10	Check if self-employed ☐
	Preparer's identifying number (see instructions) P 0047178		EIN ▶ 93-0594295	
	Phone no. ▶ 541-672-4886			

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

SCANNED MAY 18 2010

2.15 3

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission.

TO PROMOTE LOCAL ARTISTS, ART IN EDUCATION AND ART APPRECIATION IN THE COMMUNITY.

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 exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 28,940. including grants of \$) (Revenue \$)

ARTS IN EDUCATION - MAJOR EMPHASIS IS TO BRING ART EDUCATION INTO SCHOOLS. OREGON DOES NOT HAVE A REQUIRED ARTS PROGRAM IN THEIR CURRICULUM.

4b (Code:) (Expenses \$ 45,206. including grants of \$) (Revenue \$)

ART GALLERY - ALLOWS LOCAL ARTISTS TO DISPLAY ART TO THE LOCAL COMMUNITY.

4c (Code:) (Expenses \$ 14,315. including grants of \$) (Revenue \$)

ART CLASSES - ALLOWS LOCAL ARTISTS TO TEACH ART TO THE COMMUNITY.

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

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

4e Total program service expenses ► \$ 88,461. (Must equal Part IX, Line 25, column (B))

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		X
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		X
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	0	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
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	8	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter: N/A		
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	Section 501(c)(12) organizations. Enter: N/A		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b	

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Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Yes	No
1a Enter the number of voting members of the governing body	14	
1b Enter the number of voting members that are independent	0	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?	X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?		X
14 Does the organization have a written document retention and destruction policy?		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?		X
b Other officers or key employees of the organization?		X
Describe the process in Schedule O. (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **SHAWN RAMSEY-WATSON - 541-672-2532**
1624 W HARVARD AVE, ROSEBURG, OR 97471-2863

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- 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 the organization did not compensate any officer, director, trustee, or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
RICHARD WORTHEY PRESIDENT	6.00							0.	0.	0.
NANCY LEHRBACH VICE-PRESIDENT	4.00							0.	0.	0.
DOUG HOLLOWAY SECRETARY	4.00							0.	0.	0.
CRAIG JACKSON TREASURER	4.00							0.	0.	0.
KATHY HENDERSON EXEC DIRECTOR	40.00							0.	0.	0.
ARNOLD MORTON PAST PRESIDENT	4.00							0.	0.	0.
JOHN CROUCH DIRECTOR	4.00							0.	0.	0.
BETTI MANFRE DIRECTOR	4.00							0.	0.	0.
JAY MIDDLETON DIRECTOR	4.00							0.	0.	0.
ELAINE MORIARTY DIRECTOR	4.00							0.	0.	0.
ELLIS POOLE DIRECTOR	4.00							0.	0.	0.
FRANK RUSCH DIRECTOR	4.00							0.	0.	0.
DELORES SPENCER DIRECTOR	4.00							0.	0.	0.
LEE SWANSON DIRECTOR	4.00							0.	0.	0.
JILL WALTEMSPIEL DIRECTOR	4.00							0.	0.	0.
SHAWN RAMSEY PAST EXECUTIVE DIRECTOR	40.00							35,438.	0.	0.

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
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(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(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			
1b Total								35,438.	0.	0

1b Total	35,438.	0.	0.
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2	Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization	0
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3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. **NONE**

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ► 0		

Form **990** (2008)

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	20,870.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	72,000.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	153,783.				
	g Noncash contributions included in lines 1a-1f \$		72,000.				
	h Total. Add lines 1a-1f			246,653.			
Program Service Revenue	2 a ARTS IN EDUCATION	Business Code	711300	60,438.	60,438.		
	b ART CLASSES		711300	23,721.	23,721.		
	c CLAY PLACE		711300	6,208.	6,208.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			90,367.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,489.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross Rents		(i) Real	16,100.				
b Less: rental expenses		(ii) Personal					
c Rental income or (loss)			16,100.				
d Net rental income or (loss)				16,100.			16,100.
7 a Gross amount from sales of assets other than inventory		(i) Securities					
b Less: cost or other basis and sales expenses		(ii) Other					
c Gain or (loss)			2,121.				
d Net gain or (loss)			<2,121.>	<2,121.>	<2,121.>		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18			a 86,010.				
b Less: direct expenses			b 16,666.				
c Net income or (loss) from fundraising events				69,344.	69,344.		
9 a Gross income from gaming activities. See Part IV, line 19			a				
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances		a					
b Less: cost of goods sold		b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
11 a COMMISSION INCOME		711300	17,547.			17,547.	
b MISCELLANEOUS		711300	5,885.	5,885.			
c							
d All other revenue							
e Total. Add lines 11a-11d			23,432.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			445,264.	163,475.	0.	35,136.	

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	87,191.	17,632.	51,927.	17,632.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	8,334.	1,667.	5,000.	1,667.
10 Payroll taxes	7,591.	1,518.	4,555.	1,518.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	5,508.		5,508.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	2,645.		2,645.	
13 Office expenses	8,088.	348.	7,740.	
14 Information technology	511.		511.	
15 Royalties				
16 Occupancy	95,686.	2,202.	93,484.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	461.		461.	
20 Interest	7,021.		7,021.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,524.		13,524.	
23 Insurance	2,905.		2,905.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SUPPLIES & MATERIALS	32,008.	32,008.		
b CLASSES / WORKSHOP / IN	14,315.	14,315.		
c COMMISSIONS EXPENSE	12,437.	12,437.		
d HALLIE BROWN FORD GALLE	5,702.	5,702.		
e BANK CHARGES	2,515.		2,515.	
f All other expenses	2,731.	632.	821.	1,278.
25 Total functional expenses. Add lines 1 through 24f	309,173.	88,461.	198,617.	22,095.
26 Joint Costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	8,408.	1	20,503.
	2 Savings and temporary cash investments	62,421.	2	173,884.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost basis	10a 447,092.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 243,478.	216,738.	10c 203,614.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	287,567.	16	398,001.	
Liabilities	17 Accounts payable and accrued expenses		17	543.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	28,959.	23	16,982.
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	2,904.	25	496.
	26 Total liabilities. Add lines 17 through 25	31,863.	26	18,021.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	255,704.	27	306,822.
	28 Temporarily restricted net assets		28	73,158.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	255,704.	33	379,980.
	34 Total liabilities and net assets/fund balances	287,567.	34	398,001.

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 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?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

Yes No

2a		X
2b		X
2c		
3a		X
3b		

Department of the Treasury
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

UMPOUA VALLEY ARTS ASSOCIATION

Employer identification number

93-0594295

Part I	Reason for Public Charity Status (All organizations must complete this part.) (see instructions)
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The organization is not a private foundation because it is (Please check only **one** organization.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete the Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g ☐ Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

h ☐ Provide the following information about the organizations the organization supports.

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

[illegible]

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

Schedule A (Form 990 or 990-EZ) 2008

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.")						
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						
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						

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						
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						
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	%
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 ☐		

Schedule A (Form 990 or 990-EZ) 2008

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)**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.")	122,116.	191,320.	187,504.	171,364.	191,862.	864,166.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	80,910.	80,012.	88,449.	88,615.	85,444.	423,430.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge	4,000.	72,000.	72,000.		72,000.	220,000.
6 Total. Add lines 1 - 5	207,026.	343,332.	347,953.	259,979.	349,306.	1,507,596.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						1,507,596.

Section B. Total Support

Calendar year (or fiscal year beginning in)▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	207,026.	343,332.	347,953.	259,979.	349,306.	1,507,596.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,047.	737.	80,082.	8,964.	<632.>	91,198.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	2,047.	737.	80,082.	8,964.	<632.>	91,198.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	14,686.	5,590.	23,704.	26,718.	23,432.	94,130.
13 Total support (Add lines 9, 10c, 11, and 12)						1,692,924.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	89.05 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	88.42 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	5.39 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	7.61 %

19a 33 1/3% support tests - 2008. 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 - 2007. 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 ☐

Schedule A (Form 990 or 990-EZ) 2008

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

UMPOUA VALLEY ARTS ASSOCIATION

Employer identification number

93-0594295

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or pleasure)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of certified historic structure
☐ Preservation of open space	

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, 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) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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

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

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other _____

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

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 Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if organization answered "Yes" to 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					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► _____ %

b Permanent endowment ► _____ %

c Term endowment ► _____ %

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

(i) unrelated organizations

(ii) related organizations

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

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

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

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	447,092.		243,478.	203,614.
e Other				

Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) 203,614.

Schedule D (Form 990) 2008

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.** Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2008

Open To Public Inspection

Name of the organization

UMPOUA VALLEY ARTS ASSOCIATION

Employer identification number

93-0594295

Part I	Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.	
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- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
b ☐ Email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ **Yes**

☒ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name 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			
Total						

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

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 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 (Add col (a) through col (c))
		PALATE TO PALATE (event type)	SUMMER ARTS FESTIVAL (event type)	NONE (total number)	
Revenue	1 Gross receipts	26,975.	54,558.		81,533.
	2 Less: Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	26,975.	54,558.		81,533.
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	2,955.	11,653.		14,608.
	8 Direct expense summary. Add lines 4 through 7 in column (d)				14,608.
	9 Net income summary. Combine lines 3 and 8 in column (d)				66,925.

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 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: _____**a** Is the organization licensed to operate gaming activities in each of these states? _____**b** If "No," Explain: _____**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____**b** If "Yes," Explain: _____**11** Does the organization operate gaming activities with nonmembers? _____**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
9a		
10a		
11		
12		

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****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****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 ► \$ _____

Schedule G (Form 990 or 990-EZ) 2008

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

UMPQUA VALLEY ARTS ASSOCIATION

Employer identification number

93-0594295

FORM 990, PART I, ITEM K, OTHER ORGANIZATION TYPE:

501(C)(3)

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

SCULPTING AND OTHER WORKSHOPS

FORM 990, PART VI, SECTION A, LINE 6: UMPQUA VALLEY ARTS ASSOCIATION

SOLICITS MEMBERSHIPS FROM THE COMMUNITY AS A MEANS OF OPERATIONAL SUPPORT.

MEMBERS ARE REQUIRED TO PAY DUES AND INVITED TO PARTICIPATE IN ANNUAL

MEETINGS AND ELECTION OF BOARD MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A: MEMBERS ARE ALLOWED TO VOTE AT

ANNUAL MEETING ON BOARD MEMBERS.

FORM 990, PART VI, SECTION A, LINE 10: THE COMPLETED FORM 990 WILL BE

PROVIDED TO THE BOARD OF DIRECTORS WHO WILL REVIEW AND APPROVE IT FOR THE

EXECUTIVE DIRECTOR TO SIGN AND SUMIT FOR FILING.

FORM 990, PART VI, SECTION B, LINE 12C: AT BOARD MEETINGS WHENEVER A VOTE

IS CALLED THE PRESIDENT ASKS MEMBERS TO DISCLOSE CONFLICTS OF INTEREST. IF

A CONFLICT IS DISCLOSED THE BOARD MEMBER ABSTAINS FROM VOTING ON THE ISSUE

IN QUESTION.

FORM 990, PART VI, SECTION C, LINE 19: ORGANIZATION PROVIDES MONTHLY

FINANCIAL STATEMENTS AND ANNUAL TAX RETURNS AVAILABLE DURING BUSINESS HOURS

IN THE BUSINESS OFFICE UPON REQUEST.

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

Schedule O (Form 990) 2008

832211
12-18-08

UMPQUA VALLEY ARTS ASSOCIATION [9211 UMP ART]
Depreciation Expense

Financial

11/01/2008 - 10/31/2009

Business % Applied to Depreciation

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation/ (Sec. 179)	Sec. 179/ Bonus/ (Cur. Yr. Only)	Current Depreciation	Total Depreciation/ (Sec. 179)
Unassigned										
0011		GALLERY	06/30/87 SL / N/A		31.5000	66,482	44,609	0	2,111	46,720
0012		FAR MAIN GALLERY	07/01/87 SL / N/A		10.0000	437	437	0	0	437
0013		POTTERY STUDIO	04/01/87 SL / N/A		31.5000	4,337	2,950	0	138	3,088
0014		MISCELLANEOUS	03/24/89 SL / N/A		7.0000	426	426	0	0	426
0015		SECURITY SYSTEM	01/06/89 SL / N/A		7.0000	1,180	1,180	0	0	1,180
0016		NORTH ENTRY	01/01/89 SL / N/A		31.5000	74,153	46,802	0	2,354	49,156
0017		AWNINGS	03/01/89 SL / N/A		31.5000	1,558	855	0	49	904
0018		AWNINGS	07/01/89 SL / N/A		31.5000	6,230	3,655	0	198	3,853
0019		CLASS ROOM B	04/01/91 SL / N/A		31.5000	7,173	4,042	0	228	4,270
0020		STUDIO PROJECT	06/01/91 SL / N/A		31.5000	1,920	1,002	0	61	1,063
0021		FIRE DOORS	06/01/91 SL / N/A		31.5000	3,000	1,661	0	95	1,756
0022		GALLERY 2 CARPET	06/08/92 SL / N/A		7.0000	1,065	1,065	0	0	1,065
0023		STUDIO PROJECT	06/30/92 SL / N/A		31.5000	3,151	1,645	0	100	1,745
0024		STUDIO PROJECT	06/30/93 SL / N/A		39.0000	32,849	14,001	0	842	14,843
0025		KITCHEN REMODELING	06/30/95 SL / N/A		39.0000	46,559	18,346	0	1,194	19,540
0026		LIGHTING	06/30/96 SL / N/A		39.0000	1,524	948	0	39	987
0027		LIGHTING	06/30/96 SL / N/A		39.0000	356	220	0	9	229
0028		ENTRY AWNING	08/24/95 SL / N/A		39.0000	727	263	0	19	282
0029		SIGN	05/24/96 SL / N/A		39.0000	2,756	923	0	71	994
0030		SIGN	11/11/95 SL / N/A		39.0000	498	176	0	13	189
0031		FURNITURE AND FIXTURES	01/01/84 SL / N/A		10.0000	1,475	1,475	0	0	1,475
0032		FILE CABINET	09/14/84 SL / N/A		10.0000	184	184	0	0	184
0033		ART TABLE & 10 CHAIRS	10/17/84 SL / N/A		10.0000	1,798	1,798	0	0	1,798
0034		TYPEWRITER	12/01/90 SL / N/A		7.0000	494	494	0	0	494
0035		START PRINTER	02/01/91 SL / N/A		7.0000	430	430	0	0	430
0036		TYPEWRITER	07/01/91 SL / N/A		7.0000	150	150	0	0	150
0037		FILE CABINET	11/11/91 SL / N/A		7.0000	99	99	0	0	99
0038		COMPUTER	07/01/93 SL / N/A		5.0000	600	600	0	0	600
0039		COMPUTER	07/01/93 SL / N/A		5.0000	600	600	0	0	600
0040		LASER PRINTER	08/01/93 SL / N/A		5.0000	500	500	0	0	500
0041		COMPUTER DESK	08/01/93 SL / N/A		5.0000	200	200	0	0	200
0042		PRINTER	07/01/93 SL / N/A		5.0000	100	100	0	0	100
0043		VIDEO EQUIPMENT	06/30/95 SL / N/A		5.0000	1,675	1,675	0	0	1,675
0044		SIGN	06/30/95 SL / N/A		7.0000	7,450	7,450	0	0	7,450
0045		TABLES	11/11/95 SL / N/A		5.0000	500	500	0	0	500
0046		ENLARGER	02/14/96 SL / N/A		5.0000	500	500	0	0	500
0047		VIDEO CAMERA	06/30/95 SL / N/A		5.0000	775	775	0	0	775
0048		COMPUTER	09/30/96 SL / N/A		5.0000	3,293	3,293	0	0	3,293
0049		COMPUTER NETWORK	11/30/96 SL / N/A		5.0000	487	487	0	0	487
0050		COMPUTER NETWORK	02/28/97 SL / N/A		5.0000	235	235	0	0	235
0051		FURNACE	06/30/97 SL / N/A		39.0000	16,210	4,579	0	416	4,995
0052		FURNACE	01/01/97 SL / N/A		39.0000	1,500	962	0	38	1,000
0053		FURNACE	01/23/97 SL / N/A		39.0000	589	212	0	15	227
0054		FURNACE	02/28/97 SL / N/A		39.0000	8,000	2,234	0	205	2,439
0055		TABLE AND CHAIRS	06/30/98 SL / N/A		5.0000	564	564	0	0	564

UMPQUA VALLEY ARTS ASSOCIATION [9211 UMP ART]
Depreciation Expense

Financial

11/01/2008 - 10/31/2009

Business % Applied to Depreciation

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation/ (Sec. 179)	Sec. 179/ Bonus/ (Cur. Yr. Only)	Current Depreciation	Total Depreciation/ (Sec. 179)
Unassigned										
0056		POTTERY STUDIO	11/30/97	SL / N/A	39.0000	1,275	367	0	33	400
0057		POTTERY STUDIO	12/31/97	SL / N/A	39.0000	400	110	0	10	120
0058		POTTERY STUDIO	01/31/97	SL / N/A	39.0000	250	66	0	6	72
0059		TABLES	01/31/98	SL / N/A	5.0000	1,553	1,553	0	0	1,553
0060		POTTERY STUDIO	06/30/99	SL / N/A	39.0000	52,156	12,479	0	1,337	13,816
0061		POTTERY STUDIO	01/01/00	SL / N/A	39.0000	32,216	7,296	0	826	8,122
0062		COPY MACHINE DIGITAL STUDIO / VIDEO	02/23/00	SL / N/A	5.0000	4,156	4,156	0	0	4,156
0063		EQUIP	06/25/01	SL / N/A	5.0000	3,894	3,894	0	0	3,894
0064		SIGN	10/25/00	SL / N/A	5.0000	1,254	1,254	0	0	1,254
0065		AWNING	03/25/02	SL / N/A	39.0000	7,500	1,264	0	192	1,456
0066		PRINTER	05/30/03	SL / N/A	5.0000	3,823	3,823	0	0	3,823
0067		CARPET	10/25/02	SL / N/A	7.0000	4,252	3,642	0	607	4,249
0068		COMPUTER	10/18/02	SL / N/A	5.0000	1,403	1,403	0	0	1,403
0069		MAC COMPUTER	03/01/03	SL / N/A	5.0000	2,000	1,999	0	0	1,999
0070		TENTS	07/25/02	SL / N/A	5.0000	1,047	1,047	0	0	1,047
0071		PUGMILL	09/24/03	SL / N/A	7.0000	500	361	0	71	432
0082		COMPUTER	02/02/04	SL / N/A	5.0000	1,591	1,511	0	80	1,591
0083		COMPUTER	02/02/04	SL / N/A	5.0000	1,549	1,472	0	77	1,549
0084		BUILDING IMPROVEMENTS	03/31/04	SL / N/A	39.0000	12,275	1,444	0	315	1,759
0085		DISHWASHER	03/14/05	SL / N/A	5.0000	3,250	2,383	0	650	3,033
0086		COMPUTER	10/31/05	SL / N/A	5.0000	1,160	696	0	232	928
0087		COMPUTER	12/31/05	SL / N/A	5.0000	764	433	0	153	586
0088		TELEPHONE SYSTEM	01/31/06	SL / N/A	5.0000	3,635	1,999	0	727	2,726
0089		COMPUTER (STAPLES)	08/31/09	SL / N/A	5.0000	400	0	0	13	13
Subtotal: Unassigned						447,092	229,954	0	13,524	243,478
Less dispositions and exchanges:						0	0	0	0	0
Net for: Unassigned						447,092	229,954	0	13,524	243,478
Subtotal:						447,092	229,954	0	13,524	243,478
Less dispositions and exchanges:						0	0	0	0	0
Grand Totals:						447,092	229,954	0	13,524	243,478