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Form **990-EZ****Short Form
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)

► 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 \$500,000 and total assets less than \$1,250,000 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.

Department of the Treasury
Internal Revenue Service**2009****Open to Public
Inspection****A For the 2009 calendar year, or tax year beginning January 1, 2009, and ending December 31, 2009****B Check if applicable**

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization**Sioux Empire Arts Council**

Number and street (or P O box, if mail is not delivered to street address) Room/suite

309 E Falls Park Dr

City or town, state or country, and ZIP + 4

Sioux Falls SD 57104**D Employer identification number****46-0354287****E Telephone number****605-977-2002****F Group Exemption Number**

Number ►

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

G Accounting Method ☐ Cash ☒ Accrual
Other (specify) ►**I Website:** ► www.siouxempireartscouncil.com**J Tax-exempt status** (check only one) — ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**H Check** ► ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**K 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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ** ► \$**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
Revenue	1	Contributions, gifts, grants, and similar amounts received														88,647														
	2	Program service revenue including government fees and contracts														51,260														
	3	Membership dues and assessments														13,434														
	4	Investment income														202														
	5a	Gross amount from sale of assets other than inventory														0														
	b	Less: cost or other basis and sales expenses														0														
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)														0														
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► ☐																												
	a	Gross revenue (not including \$ of contributions reported on line 1)														2,632														
	b	Less: direct expenses other than fundraising expenses														0														
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)														2,632															
7a	Gross sales of inventory, less returns and allowances														0															
b	Less: cost of goods sold														0															
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)														0															
8	Other revenue (describe ►)														0															
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8														156,175															
Expenses	10	Grants and similar amounts paid (attach schedule)														0														
	11	Benefits paid to or for members														0														
	12	Salaries, other compensation, and employee benefits														72,885														
	13	Professional fees and other payments to independent contractors														0														
	14	Occupancy, rent, utilities, and maintenance														1,777														
	15	Printing, publications, postage, and shipping														8,014														
	16	Other expenses (describe ► See Attachment #1)														91,126														
	17	Total expenses. Add lines 10 through 16														173,802														
18	Excess or (deficit) for the year (Subtract line 17 from line 9)														-17,627															
Net Assets	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)														44,054														
	20	Other changes in net assets or fund balances (attach explanation)														0														
	21	Net assets or fund balances at end of year. Combine lines 18 through 20														26,427														

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	46,352	26,705
23	Land and buildings	0	0
24	Other assets (describe ► Sponsorships)	1,750	750
25	Total assets	48,102	27,455
26	Total liabilities (describe ► Payroll Liabilities; Use restricted funds)	4,048	1,028
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	44,054	26,427

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form **990-EZ** (2009)

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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose? **Provide education and advocacy in the arts**
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

28	Horse Barn Arts Center: Manage for benefit of regional artists and visitors. Organize exhibits and other arts events; encourage artists to share work with the public; hold classes for youth and artist workshops; maintain artist database; serve as arts information resource for community.		
(Grants \$	0) If this amount includes foreign grants, check here ☐	28a	15,823
29	Fiscal Sponsor: Assist arts start-ups, handle fiscal responsibilities and other organizational needs for various new events or organizations. In 2009 this included: First Night Sioux Falls, Bühnenkunst Theatre, filmdrome		
(Grants \$	0) If this amount includes foreign grants, check here ☐	29a	13,422
30	Youth Programming: Second Saturdays for Kids, Student Mentoring SculptureWalk, Summer Art Camps at the Horse Barn, and completion of the Community Youth Mosaic Wall took place in 2009.		
(Grants \$	2,250) If this amount includes foreign grants, check here ☐	30a	53,030
31	Other program services (attach schedule)		
(Grants \$	0) If this amount includes foreign grants, check here ☐	31a	2,381
32	Total program service expenses (add lines 28a through 31a)	32	84,656

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
David Merhib	President/Treasurer: 1 1/2	0	0	0
Jon Neiderhiser	Vice President: 1/4	0	0	0
Mary Teply	Secretary: 1/2	0	0	0
Sara Crosby	Director: 1/4	0	0	0
Russ DeCurtins	Director: 1/4	0	0	0
Paul Dezotell	Director: 1/4	0	0	0
Teri Ellis-Schmidt	Director: 1/4	0	0	0
Rob Joyce	Director: 1/4	0	0	0
Bernie Schramm	Director: 1/4	0	0	0
David Xenakis	Director: 1/4	0	0	0
Deb Klebanoff	Executive Director: 45	36,752	737	0
Steve Larson	Gallery Director: 40	22,880	0	0
Tara Barney	Gift Shop Manager: 15	7,232	0	0

		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	33	✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
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 why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	✓
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	✓
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 outstanding at the end of the period covered by this return? . . .	38a	✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► 0 ; section 4912 ► 0 ; section 4955 ► 0		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b	✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►		
d	Section 501(c)(3) and 501(c)(4) organizations. 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	✓
41	List the states with which a copy of this return is filed. ►		
42a	The organization's books are in care of ► Deb Klebanoff Telephone no. ► 605-977-2002 Located at ► 309 E Falls Park Dr, Sioux Falls SD ZIP + 4 ► 57104		
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	✓
	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	✓
	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	✓
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	

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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	46	☐	☒
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	☐	☒
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	☐	☒
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	☐	☒
b	If "Yes," was the related organization a section 527 organization?	49b	☐	☐
50	Complete this table for the organization's 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."			

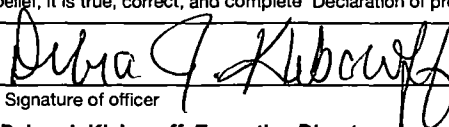
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 **0**

51 Complete this table for the organization's 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		

d Total number of other independent contractors each receiving over \$100,000 **0**

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 May 12, 2010	
Paid Preparer's Use Only	Debra J. Klebanoff, Executive Director Type or print name and title			
	Preparer's signature	Date	Check if self-employed ☐	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4		EIN	Phone no
May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No				

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. ▶ See separate instructions.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Sioux Empire Arts Council

Employer identification number

46 : 0354287

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

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

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

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

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

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

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

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

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

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

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

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

a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—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 supported organization(s).

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

[illegible]**Total**

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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	80,551	78,372	83,609	112,141	79,247	433,920
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
4 Total. Add lines 1 through 3	80,551	78,372	83,609	112,141	79,247	433,920
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)						37,750
6 Public support. Subtract line 5 from line 4.						396,170

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	80,551	78,372	83,609	112,141	79,247	433,920
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	312	871	1,040	551	202	2,976
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
11 Total support. Add lines 7 through 10						436,896
12 Gross receipts from related activities, etc. (see instructions)					12	46,254
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 2009 (line 6, column (f) divided by line 11, column (f))	14	91 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	91 %
16a 33⅓% support test—2009. If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ► ☒		
b 33⅓% support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ► ☐		
17a 10%-facts-and-circumstances test—2009. 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—2008. 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. ► ☐		

Sioux Empire Arts Council
309 E Falls Park Dr
Sioux Falls SD 57104

46-0354287

Attachment 1

Line 1(990-EZ) - Contributions, Gifts, Grants

1	Basic Corporate Contributions	1	7,216
2	Miscellaneous Cash Gifts	2	826
3	Non Cash Contributions	3	0
4	Buhnenkunst Theatre Co Donations	4	2,095
5	Horse Barn Support	5	1,500
6	Mayor's Awards Support	6	4,250
7	Youth Programming Support	7	10,407
8	Gifts over \$5,000	8	62,353
	Total		88,647

Line 6c (990-EZ) - Special Events

1	Canaries Doubles for Arts	1	1,558
2	Holiday Silent Auction Event	2	238
3	Monk's Beer Tasting Event	3	531
4	Balloon Ride Event	4	305
	Net Income		2,632

Line 16(990-EZ) - Other Expenses

1	Other Fees	1	1,236
2	Advertising & Promotion	2	5,480
3	Information Technology	3	3,463
4	Insurance	4	3,203
5	Programming Expenses	5	70,616
6	Miscellaneous Administrative	6	7,128
	Total		91,126

Line 31(990-EZ) - Other Program Services

1	Mayor's Awards for the Arts	1	2,381
	Total		2,381