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Form 990-EZ  Department of the Treasury Internal Revenue Service	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)	OMB No 1545-1150 2009
	▶ 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. ▶ <i>The organization may have to use a copy of this return to satisfy state reporting requirements.</i>	Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 01-01-2009 , and ending 12-31-2009				
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 AMERICAN COUNCIL ON RURAL SPECIAL EDUCATION		D Employer identification number 87-0510872
		Number and street (or P O box, if mail is not delivered to street address) 1500 UNIVERSITY DR		E Telephone number (406) 657-2931
		City or town, state or country, and ZIP + 4 BILLINGS, MT 59101		F Group Exemption 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.acres-sped.org 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.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)										
Revenue	1	Contributions, gifts, grants, and similar amounts received							1	6,000
	2	Program service revenue including government fees and contracts							2	34,373
	3	Membership dues and assessments							3	8,550
	4	Investment income							4	1,227
	5a	Gross amount from sale of assets other than inventory					5a		5c	
	b	Less cost or other basis and sales expenses					5b			
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)					5c			
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here							6c	
	a	Gross revenue (not including \$ _ of contributions reported on line 1)					6a			
	b	Less direct expenses other than fundraising expenses					6b			
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)					6c				
Expenses	7a	Gross sales of inventory, less returns and allowances					7a		7c	
	b	Less cost of goods sold					7b			
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)					7c			
	8	Other revenue (describe _____)							8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8							9	50,150
	10	Grants and similar amounts paid (attach schedule)							10	750
	11	Benefits paid to or for members							11	
Net Assets	12	Salaries, other compensation, and employee benefits							12	
	13	Professional fees and other payments to independent contractors							13	4,605
	14	Occupancy, rent, utilities, and maintenance							14	
	15	Printing, publications, postage, and shipping							15	8,827
	16	Other expenses (describe _____)							16	34,543
	17	Total expenses. Add lines 10 through 16							17	48,725
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)							18	1,425
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)							19	75,604
	20	Other changes in net assets or fund balances (attach explanation)							20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20							21	77,029

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	75,604	22 77,029
23 Land and buildings		23
24 Other assets (describe _____)		24
25 Total assets	75,604	25 77,029
26 Total liabilities (describe _____)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) .	75,604	27 77,029

[illegible]

Part VOther Information (Note the statement requirements in the instructions for Part V.)		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	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	No
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	No
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	No
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	No
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, section 4912, and section 4955		
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	No
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	No
41	List the states with which a copy of this return is filed		
42a	The organization's books are in care of EFFIE LAMAN TREASURER ELECT Telephone no 1700 GRANDE CT SE Located at RIO RANCHO, NM ZIP + 4 87124		
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)? 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.	42b	No
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country	42c	No
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	No
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	No

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	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		No
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
49a	Did the organization make any transfers to an exempt non-charitable related organization?		No
49b	If "Yes," was the related organization a section 527 organization?		

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				

50(f) Total number of other employees paid over \$100,000

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		

51(d) Total number of other independent contractors each receiving over \$100,000

Please 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		2010-03-19 Date		
	Effie Laman TREASURER elect Type or print name and title				
Paid Preparer's Use Only	Preparer's signature Daniel S Miller CPA		Date	Check if self-employed ☐	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 Anderson ZurMuehlen & Co PC 1601 Lewis Ave Ste 105 Billings, MT 59102				EIN
					Phone no (406) 245-5136
May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No					

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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 AMERICAN COUNCIL ON RURAL SPECIAL EDUCATION	Employer identification number 87-0510872
---	--

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 **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 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)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 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.")						
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 through 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
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 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	
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2009. 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—2008. If the organization did not check the 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—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		

Part IIISupport Schedule for Organizations Described in IRC 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	9,106	6,875	10,281	16,778	14,550	57,590
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	29,882	52,041	30,753	30,082	28,767	171,525
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total. Add lines 1 through 5	38,988	58,916	41,034	46,860	43,317	229,115
7aAmounts included on lines 1, 2, and 3 received from disqualified persons	6,000			6,000	6,000	18,000
bAmounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
cAdd lines 7a and 7b	6,000			6,000	6,000	18,000
8Public Support (Subtract line 7c from line 6)						211,115

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9Amounts from line 6	38,988	58,916	41,034	46,860	43,317	229,115
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	607	1,382	1,174	1,399	1,227	5,789
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
cAdd lines 10a and 10b	607	1,382	1,174	1,399	1,227	5,789
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13Total support (Add lines 9, 10c, 11 and 12.)	39,595	60,298	42,208	48,259	44,544	234,904
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here	☐					

Section C. Computation of Public Support Percentage

15Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	89.870 %
16Public support percentage from 2008 Schedule A, Part III, line 15	16	90.820 %

Section D. Computation of Investment Income Percentage

17Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	2.460 %
18Investment income percentage from 2008 Schedule A, Part III, line 17	18	1.870 %
19a33 1/3% support tests—2009. 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	☐	
b33 1/3% support tests—2008. 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	☐	
20Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	☐	

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Additional Data

Software ID:

Software Version:

EIN: 87-0510872

Name: AMERICAN COUNCIL ON RURAL SPECIAL EDUCATION

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
HARVEY RUde UNIVERSITY OF NORTHERN COLORADO GREELEY,CO 80639	CHAIR 3 00	0	0	0
JOHN SCHUSTER UNIVERSITY OF KENTUCKY LEXINGTON,KY 40506	TREASURER 3 00	0	0	0
LORI GARNES MINOT STATE UNIVERSITY MINOT,ND 58707	PAST CHAIR 3 00	0	0	0
NANCY GLOMB UTAH STATE UNIVERSITY LOGAN,UT 84322	CHAIR ELECT 3 00	0	0	0
ROSEMARIE DUGI MONTANA STATE UNIVERSITY - BILLINGS BILLINGS,MT 59101	DIRECTOR 3 00	0	0	0
STEVE STREET MINNESOTA STATE UNIVERSITY MOOREHEAD,MN 56563	HISTORIAN 3 00	0	0	0
BRITT FERGUSON National university La Jolla,CA 92037	DIRECTOR 3 00	0	0	0
CATHY GAYLON KERAMIDAS WEST VIRGINIA UNIVERSITY morGANTOWN,WV 26506	DIRECTOR 3 00	0	0	0
ANN GOLDADE MINNESOTA STATE UNIVERSITY MOOREHEAD,MN 56563	DIRECTOR 3 00	0	0	0
URSULA GARRETT DAKOTA STATE UNIVERSITY MADISON,SD 57042	DIRECTOR 3 00	0	0	0
VICKI HARTLEY DELTA STATE UNIVERSITY CLEVELAND,MS 38733	SECRETARY 3 00	0	0	0
CHARLES SALZBERG UTAH STATE UNIVERSITY LOGAN,UT 84322	DIRECTOR 3 00	0	0	0
MARY SUSAN FISHBAUGH MONTANA STATE UNIVERSITY - BILLINGS BILLINGS,MT 59101	HISTORIAN 3 00	0	0	0
KALIE KOSSAR CALIFORNIA UNIVERSITY OF PENNSYLVAN MORGANTOWN,WV 26505	DIRECTOR 3 00	0	0	0
EFFIE LAMAN NEW MEXICO HIGHLANDS UNIVERSITY RIO RANCHO,NM 87124	TREASURER ELECT 3 00	0	0	0
KATHRYN HARING UNIVERSITY OF OKLAHOMA NORMAN,OK 73019	DIRECTOR 3 00	0	0	0
LAURIE ZILIAK OAKLAND CITY UNIVERSITY OAKLAND CITY,IN 47639	DIRECTOR 3 00	0	0	0
SARAH HAWKINS MOREHEAD STATE UNIVERSITY MOREHEAD,KY 40351	DIRECTOR 3 00	0	0	0
BELVA COLLINS UNIVERSITY OF KENTUCKY LEXINGTON,KY 40506	DIRECTOR 3 00	0	0	0

TY 2009 Grants and Similar Amounts Paid Schedule**Name:** AMERICAN COUNCIL ON RURAL SPECIAL EDUCATION**EIN:** 87-0510872

Item No.	1
Class of Activity	SCHOLARSHIP
Donee's Name	commissioner Dwight Jones
Donee's Address	201 east colfax ave denver, CO 80203
Amount (FMV)	75
Purpose of Payment to Affiliate	
Relationship	none
Description	money
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	2
Class of Activity	sCHOLARSHIP
Donee's Name	Dr Lorna Idol
Donee's Address	PO BOX 995 Evergreen, CO 80437
Amount (FMV)	75
Purpose of Payment to Affiliate	
Relationship	none
Description	money
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	3
Class of Activity	sCHOLARSHIP
Donee's Name	Dr Ed Steinberg
Donee's Address	1560 Broadway Suite 1175 denver, CO 80202
Amount (FMV)	75
Purpose of Payment to Affiliate	
Relationship	none
Description	money
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	4
Class of Activity	sCHOLARSHIP
Donee's Name	Mr Chris Hinger
Donee's Address	309 Lewis Street Pagosa Springs, CO 81147
Amount (FMV)	75
Purpose of Payment to Affiliate	
Relationship	none
Description	money
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	5
Class of Activity	sCHOLARSHIP
Donee's Name	mr bill esterbrook
Donee's Address	308 Lewis street pagosa Springs, CO 81147
Amount (FMV)	75
Purpose of Payment to Affiliate	
Relationship	none
Description	money
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	6
Class of Activity	sCHOLARSHIP
Donee's Name	Dr Stevan Kukic
Donee's Address	4093 Specialty Place Longmont, CO 80504
Amount (FMV)	75
Purpose of Payment to Affiliate	
Relationship	none
Description	money
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	7
Class of Activity	sCHOLARSHIP
Donee's Name	Robert Gilmore
Donee's Address	1432 Knightsbridge turn Crofton, MD 21114
Amount (FMV)	75
Purpose of Payment to Affiliate	
Relationship	none
Description	money
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	8
Class of Activity	sCHOLARSHIP
Donee's Name	Doug Stutzman
Donee's Address	407 W Broadway Sterling, CO 80751
Amount (FMV)	75
Purpose of Payment to Affiliate	
Relationship	none
Description	money
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	9
Class of Activity	sCHOLARSHIP
Donee's Name	JJ Behrens
Donee's Address	407 W Broadway sterling, CO 80751
Amount (FMV)	75
Purpose of Payment to Affiliate	
Relationship	none
Description	money
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

Item No.	10
Class of Activity	sCHOLARSHIP
Donee's Name	Dianne Cox
Donee's Address	301 Hagen sterling, CO 80751
Amount (FMV)	75
Purpose of Payment to Affiliate	
Relationship	none
Description	money
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-06

TY 2009 Other Expenses Schedule

Name: AMERICAN COUNCIL ON RURAL SPECIAL EDUCATION

EIN: 87-0510872

Description	Amount
ADMINISTRATION FEE	10,554
CREDIT CARD FEE	40
CONFERENCE EXPENSES	19,152
BOARD INSURANCE	1,043
WEBSITE SERVICE	2,280
MISCELLANEOUS	508
TRAVEL	966

TY 2009 Transfers Personal Benefits Contracts Declaration

Name: AMERICAN COUNCIL ON RURAL SPECIAL EDUCATION

EIN: 87-0510872

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.