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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)

► 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.

OMB No 1545-1150

2009**Open to Public Inspection**

| | |
|--|---|
| A For the 2009 calendar year, or tax year beginning Jul 1 , 2009, and ending Jun 30 , 2010 | |
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization Aberdeen Area Arts Council, Inc. Number and street (or P O box, if mail is not delivered to street address) Room/suite 225 3rd Ave SE City or town, state or country, and ZIP + 4 Aberdeen SD 57401 |
| D Employer identification number 23-7181353 | E Telephone number (605) 226-1557 |
| 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).

| | |
|---|---|
| I Website: www.aberdeenareaartscouncil.com | G Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶ |
| J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c) (3) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF) |
| K Check <input type="checkbox"/> 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 ▶ \$ 152,109. | |

| Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.) | |
|--|------------------|
| 1 Contributions, gifts, grants, and similar amounts received | 1 94,092. |
| 2 Program service revenue including government fees and contracts | 2 29,137. |
| 3 Membership dues and assessments | 3 10,575. |
| 4 Investment income | 4 15,575. |
| 5a Gross amount from sale of assets other than inventory 5a 2,730. | |
| 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 2,730. | |
| 6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/> | |
| 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 | |
| 7a Gross sales of inventory, less returns and allowances 7a | |
| 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 ▶ 9 152,109. | |
| 10 Grants and similar amounts paid (attach schedule) 10 40. | |
| 11 Benefits paid to or for members 11 | |
| 12 Salaries, other compensation, and employee benefits 12 42,459. | |
| 13 Professional fees and other payments to independent contractors 13 6,433. | |
| 14 Occupancy, rent, utilities, and maintenance 14 7,340. | |
| 15 Printing, publications, postage, and shipping 15 8,212. | |
| 16 Other expenses (describe ▶ See Other Expenses Statement) 16 54,075. | |
| 17 Total expenses. Add lines 10 through 16 ▶ 17 118,559. | |
| 18 Excess or (deficit) for the year (Subtract line 17 from line 9) 18 33,550. | |
| 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 99,863. | |
| 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 ▶ 21 133,413. | |

| 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 | 96,576. | 22 131,061. |
| 23 Land and buildings | 3,243. | 23 2,797. |
| 24 Other assets (describe ▶ See L-24 Stmt) | 44. | 24 44. |
| 25 Total assets | 99,863. | 25 133,902. |
| 26 Total liabilities (describe ▶ See L-26 Stmt) | 0. | 26 489. |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 99,863. | 27 133,413. |

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

Form 990-EZ (2009)

TEEA0812 01/30/10

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SCANNED DEC 2 2 2010

| Part III Statement of Program Service Accomplishments (See the instructions.) | | Expenses | |
|---|---|---|---------|
| What is the organization's primary exempt purpose? <u>Arts Programming</u> | | (Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts; optional for others) | |
| 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, or other relevant information for each program title | | | |
| 28 | Provide arts programming & education in Aberdeen and the surrounding area in the fields of dance, crafts and theatre by sponsoring various events. (Grants \$ 37,073.) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a | 58,831. |
| 29 | ----- ----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a | |
| 30 | ----- ----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a | |
| 31 | Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 31a | |
| 32 | Total program service expenses (add lines 28a through 31a) <input type="checkbox"/> | 32 | 58,831. |

| Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instrs) | | | | |
|--|--|--|---|--|
| (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 and deferred compensation | (e) Expense account and other allowances |
| Kathy Anderson 1702 S 4th St Aberdeen SD 57401 | President 2.00 | 0. | 0. | |
| Michelle Bacon 379306 S Shore Dr Aberdeen SD 57401 | Treasurer 2.00 | 0. | 0. | |
| Nathen Cantwell 12753 389th Ave Aberdeen SD 57401 | 1st VP 2.00 | 0. | 0. | |
| Brad Tennant 1500 N Main Aberdeen SD 57401 | 2nd VP 2.00 | 0. | 0. | |
| Darci Bultema PO Box 673 NSU Aberdeen SD 57401 | Director 2.00 | 0. | 0. | |
| Sarah Christensen-Blair 1200 S Jay Aberdeen SD 57401 | Director 2.00 | 0. | 0. | |
| Barb Cutler 1721 S Roosevelt ST Aberdeen SD 57401 | Director 2.00 | 0. | 0. | |
| David Eckert 1516 S Main Aberdeen SD 57401 | Director 2.00 | 0. | 0. | |
| Brenda Ehrmantraut 1420 N State St Aberdeen SD 5740 | Director 1.00 | 0. | 0. | |
| Stacy Johnson 305 6th Ave SE Aberdeen SD 57401 | Director 1.00 | 0. | 0. | |
| Katie King Peterson 1 Court St Aberdeen SD 57401 | Director 1.00 | 0. | 0. | |
| See List of Officers, Directors, Trustees, & Key Employees Stmt | | | | |

Part V Other Information (Note the statement requirements in the instrs 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 | | X |
| 34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes | | X |
| 35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining 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? | | X |
| b If 'Yes,' has it filed a tax return on Form 990-T for this year? | | X |
| 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 | | X |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0. | | |
| b Did the organization file Form 1120-POL for this year? | | X |
| 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? | | X |
| 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 40a ; section 4912 40a ; section 4955 40a | | |
| 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 | | X |
| 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 40c | | |
| d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40d | | |
| e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T 40e | | X |
| 41 List the states with which a copy of this return is filed 41 | | |
| 42a The organization's books are in care of 42a Stacy Braun Telephone no 42a (605) 226-1557 Located at 42a PO Box 126 Aberdeen, SD ZIP + 4 42a 57402-0126 42a 225 3rd Ave SE 42a 57401-4245 | | |
| 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 42b | | X |
| 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 | | X |
| 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43 | | |
| 44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44 | | X |
| 45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 45 | | X |

Part VI Section 501(c)(3) organizations 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.

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

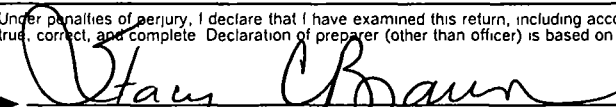
| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account and other allowances |
|--|--|------------------|---|--|
| None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

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 | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

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

| | | | |
|--------------------------|--|---|---|
| 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. | | |
| | <div style="display: flex; justify-content: space-between;"> <div>  Signature of officer Stacy C. Braun, Executive Director Type or print name and title </div> <div> Date 11/17/10 </div> </div> | | |
| Paid Preparer's Use Only | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> |
| | Firm's name (or yours if self-employed), address, and ZIP + 4 Guthmiller Accounting, LTD 613 8th Avenue NW Aberdeen SD 57401 | Preparer's Identifying Number (See instructions) 20-1927158 EIN 20-1927158 Phone no. (605) 225-7279 | |

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

☒ Yes ☐ No

BAA

Form 990-EZ (2009)

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 'unusual grants'.) | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public 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. 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 2009 (line 6, column (f) divided by line 11, column (f))

14

%

15 Public support percentage from 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 the 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 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 – 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 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 yr 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 'unusual grants'.) | 45,013. | 44,402. | 55,658. | 65,335. | 104,667. | 315,075. |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose | 49,919. | 45,789. | 30,038. | 3,343. | 2,730. | 131,819. |
| 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 | | | | | | |
| 6 Total. Add lines 1 through 5 | 94,932. | 90,191. | 85,696. | 68,678. | 107,397. | 446,894. |
| 7a Amounts included on lines 1, 2, 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 amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 446,894. |

Section B. Total Support

| Calendar year (or fiscal yr beginning in) ▶ | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | 94,932. | 90,191. | 85,696. | 68,678. | 107,397. | 446,894. |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 8,086. | 15,544. | 8,594. | 5,435. | 15,575. | 53,234. |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 8,086. | 15,544. | 8,594. | 5,435. | 15,575. | 53,234. |
| 11 Net income from unrelated business activities not included on 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.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | 500,128. |
| 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. ▶ <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|--|-----------|--------|
| 15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) | 15 | 89.36% |
| 16 Public support percentage from 2008 Schedule A, Part III, line 15 | 16 | 90.39% |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|--------|
| 17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) | 17 | 10.64% |
| 18 Investment income percentage from 2008 Schedule A, Part III, line 17 | 18 | 9.61% |

- 19a 33-1/3 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. ▶ ☒
- b 33-1/3 support tests – 2008.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐

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

[illegible]

Supporting Statement of:

Form 990-EZ/Line 1

| Description | Amount |
|-------------|----------------|
| | 29,755. |
| Misc Grants | 14,065. |
| Donations | 19,396. |
| Grants | 30,876. |
| Total | <u>94,092.</u> |

Supporting Statement of:

Form 990-EZ/Line 4

| Description | Amount |
|------------------------------|----------------|
| Change in FMV of Investments | 11,349. |
| Dividend Income | 3,840. |
| Interest | 386. |
| Total | <u>15,575.</u> |

Supporting Statement of:

Form 990-EZ/Line 13

| Description | Amount |
|-------------|---------------|
| Tax prep | 437. |
| Web Site | 761. |
| Dues | 415. |
| Web Site | 4,820. |
| Total | <u>6,433.</u> |

Supporting Statement of:

Form 990-EZ/Line 14

| Description | Amount |
|-----------------|---------------|
| Electricity | 597. |
| Office Rent | 4,200. |
| Phone/Internet | 1,741. |
| Equipment Maint | 802. |
| Total | <u>7,340.</u> |

Supporting Statement of:

Form 990-EZ/Line 15

| Description | Amount |
|-----------------|---------------|
| Postage | 2,081. |
| Printing/copies | 6,131. |
| Total | <u>8,212.</u> |

**Form 990-EZ
Part II**

Other Assets and Liabilities

2009

Name as Shown on Return
Aberdeen Area Arts Council, Inc.

Employer Identification No
23-7181353

| Line 24 - Other Assets: | Beginning of Year | End of Year |
|---|----------------------|----------------|
| Prepaid Expenses | 44. | 44. |
| Investments | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Totals to Form 990-EZ, Part II, line 24 | 44. | 44. |

| Line 26 - Total Liabilities: | Beginning of Year | End of Year |
|---|----------------------|----------------|
| Accounts Payable & Accrued Expenses | 0. | 489. |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Totals to Form 990-EZ, Part II, line 26 | 0. | 489. |

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)

| | |
|-----------------------|---------|
| Insurance | 362. |
| Advertising/Promotion | 7,442. |
| Artistic Fees | 18,920. |
| Contract Fees | 589. |
| Hospitality | 1,535. |
| Miscellaneous | 11,621. |
| Sales Tax | 737. |
| Subscriptions | 534. |
| Depreciation | 740. |
| Interest | 215. |
| Supplies | 2,426. |
| Computer Software | 21. |
| Travel/Lodging | 8,933. |
| Total | 54,075. |

Form 990-EZ, Page 2, Part IV

List of Officers, Directors, Trustees, & Key Employees Stmt

| (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 and deferred compensation | (e) Expense account and other allowances |
|--|--|---|---|--|
| Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> Kim Klostergaard 426 N Hwy 281 #4 Aberdeen SD 57401 Foreign city _____ Foreign country _____ | Title Director Hours/Week 1.00 | 0. | 0. | |
| Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> Kevin Nelson 1206 12th Ave NE Aberdeen SD 57401 Foreign city _____ Foreign country _____ | Title Director Hours/Week 1.00 | 0. | 0. | |
| Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> Rod Tobin 415 S Main St Aberdeen SD 57401 Foreign city _____ Foreign country _____ | Title Director Hours/Week 1.00 | 0. | 0. | |
| Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> Dan VanDover 1112 5th Ave NE Aberdeen SD 57401 Foreign city _____ Foreign country _____ | Title Director Hours/Week 1.00 | 0. | 0. | |

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545 0172

2009Attachment
Sequence No **67**

Name(s) shown on return

Aberdeen Area Arts Council, Inc.

Identifying number

23-7181353

Business or activity to which this form relates

Form 990 / Form 990EZ

Part I Election To Expense Certain Property Under Section 179

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

| | | | |
|----|---|------------------------------|------------------|
| 1 | Maximum amount See the instructions for a higher limit for certain businesses | 1 | \$250,000. |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | \$800,000. |
| 4 | Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2008 Form 4562 | 10 | |
| 11 | Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs) | 11 | |
| 12 | Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

| | | | |
|----|---|----|-------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | -740. |

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

| | | | |
|----|--|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2009 | 17 | |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

Section B — Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only — see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|-----------------------------------|--|--|------------------------|-------------------|---------------|-------------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs | | S/L | |
| h Residential rental property | | | 27.5 yrs | MM | S/L | |
| i Nonresidential real property | | | 39 yrs | MM | S/L | |

Section C — Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|--------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs | | S/L | |
| c 40-year | | | 40 yrs | MM | S/L | |

Part IV Summary (See instructions)

| | | | |
|----|---|----|------|
| 21 | Listed property Enter amount from line 28 | 21 | |
| 22 | Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations — see instructions | 22 | 740. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

BAA For Paperwork Reduction Act Notice, see separate instructions.

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Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

| 24a Do you have evidence to support the business/investment use claimed? | | | | | Yes | No | 24b If 'Yes,' is the evidence written? | | Yes | No |
|---|-------------------------------|---|----------------------------|--|------------------------|--------------------------|--|---------------------------------|-----|----|
| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/Convention | (h) Depreciation deduction | (i) Elected section 179 cost | | |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) | | | | | | | | 25 | | |
| 26 Property used more than 50% in a qualified business use: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 27 Property used 50% or less in a qualified business use: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 | | | | | | | | 28 | | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 | | | | | | | | 29 | | |

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| | (a) Vehicle 1 | | (b) Vehicle 2 | | (c) Vehicle 3 | | (d) Vehicle 4 | | (e) Vehicle 5 | | (f) Vehicle 6 | |
|--|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| 30 Total business/investment miles driven during the year (do not include commuting miles) | | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year. Add lines 30 through 32 | | | | | | | | | | | | |
| | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| 34 Was the vehicle available for personal use during off-duty hours? | | | | | | | | | | | | |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | | | | | | | |

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

| | | |
|--|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | Yes | No |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) | | |
| Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles. | | |

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|--|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2009 tax year (see instructions): | | | | | |
| | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2009 tax year | | | | | 43 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | | 44 |