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Short Form

Return of Organization Exempt From Income Tax

OMB No 1545 1150

2009

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

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

A For the 2009 calendar year, or tax year beginning		Jul 1	, 2009, and ending		Jun 30	, 2010	
B Check if applicable		C Name of organization				D Employer identification number	
<input type="checkbox"/> Address change	<input type="checkbox"/> Please use IRS label or print or type. See Specific Instructions.	Aberdeen Area Arts Council, Inc.				23-7181353	
<input type="checkbox"/> Name change		Number and street (or P O box, if mail is not delivered to street address)		Room/suite		E Telephone number	
<input type="checkbox"/> Initial return		225 3rd Ave SE				(605) 226-1557	
<input type="checkbox"/> Termination		City or town, state or country, and ZIP + 4				F Group Exemption Number	
<input type="checkbox"/> Amended return		Aberdeen		SD 57401			
<input type="checkbox"/> Application pending							
<p style="margin-left: 20px;">• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</p>						G Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ►	
I Website: ► www.aberdeenareaarts council.com						H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
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							
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.)																																																									
<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">1 Contributions, gifts, grants, and similar amounts received</td> <td style="width: 30%; text-align: right;">1 94,092.</td> </tr> <tr> <td>2 Program service revenue including government fees and contracts</td> <td style="text-align: right;">2 29,137.</td> </tr> <tr> <td>3 Membership dues and assessments</td> <td style="text-align: right;">3 10,575.</td> </tr> <tr> <td>4 Investment income</td> <td style="text-align: right;">4 15,575.</td> </tr> <tr> <td>5a Gross amount from sale of assets other than inventory</td> <td style="text-align: right;">5a 2,730.</td> </tr> <tr> <td> b Less cost or other basis and sales expenses</td> <td style="text-align: right;">5b</td> </tr> <tr> <td> c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)</td> <td style="text-align: right;">5c 2,730.</td> </tr> <tr> <td>6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here</td> <td style="text-align: right;">► <input type="checkbox"/></td> </tr> <tr> <td> a Gross revenue (not including \$ _____ of contributions reported on line 1)</td> <td style="text-align: right;">6a</td> </tr> <tr> <td> b Less direct expenses other than fundraising expenses</td> <td style="text-align: right;">6b</td> </tr> <tr> <td> c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)</td> <td style="text-align: right;">6c</td> </tr> <tr> <td>7a Gross sales of inventory, less returns and allowances</td> <td style="text-align: right;">7a</td> </tr> <tr> <td> b Less cost of goods sold</td> <td style="text-align: right;">7b</td> </tr> <tr> <td> c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)</td> <td style="text-align: right;">7c</td> </tr> <tr> <td>8 Other revenue (describe ► _____)</td> <td style="text-align: right;">8</td> </tr> <tr> <td>9 Total revenue. 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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.)																			
<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">22 Cash, savings, and investments</td> <td style="width: 30%; text-align: right;">(A) Beginning of year</td> </tr> <tr> <td>23 Land and buildings</td> <td style="text-align: right;">96,576.22</td> </tr> <tr> <td>24 Other assets (describe ► See L-24 Stmt _____)</td> <td style="text-align: right;">3,243.23</td> </tr> <tr> <td>25 Total assets</td> <td style="text-align: right;">44.24</td> </tr> <tr> <td>26 Total liabilities (describe ► See L-26 Stmt _____)</td> <td style="text-align: right;">99,863.25</td> </tr> <tr> <td>27 Net assets or fund balances (line 27 of column (B) must agree with line 21)</td> <td style="text-align: right;">0.26</td> </tr> <tr> <td></td> <td style="text-align: right;">(B) End of year</td> </tr> <tr> <td></td> <td style="text-align: right;">99,863.27</td> </tr> <tr> <td></td> <td style="text-align: right;">133,413.</td> </tr> </table>		22 Cash, savings, and investments	(A) Beginning of year	23 Land and buildings	96,576.22	24 Other assets (describe ► See L-24 Stmt _____)	3,243.23	25 Total assets	44.24	26 Total liabilities (describe ► See L-26 Stmt _____)	99,863.25	27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	0.26		(B) End of year		99,863.27		133,413.
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BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)

Part III Statement of Program Service Accomplishments (See the instructions.)What is the organization's primary exempt purpose? Arts Programming

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

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

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)		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.)

33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity 33 Yes No

34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes 34 Yes 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 35a Yes No
35b Yes No

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? 36 Yes No

b If 'Yes,' has it filed a tax return on **Form 990-T** for this year? 37a Yes No

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 Yes No

37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37b Yes No

b Did the organization file **Form 1120-POL** for this year? 38a Yes No

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? 38b Yes No

b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 39a Yes No
39b Yes No

39 Section 501(c)(7) organizations Enter: 40b Yes No

a Initiation fees and capital contributions included on line 9 40c Yes No

b Gross receipts, included on line 9, for public use of club facilities 40d Yes No

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____ 40e Yes No

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 41 Yes 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 42a Yes No

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 42b Yes No

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 42c Yes No

41 List the states with which a copy of this return is filed ► _____

42a The organization's books are in care of ► Stacy Braun Telephone no ► (605) 226-1557
 Located at ► PO Box 126 SD ZIP + 4 ► SD 57402-0126
225 3rd Ave SE 50401-4245

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 ► _____

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.

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 ► _____

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 Yes No

44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44 Yes 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 Yes 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
46	X	
47	X	
48	X	
49 a	X	
49 b		

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

49 a Did the organization make any transfers to an exempt non-charitable related organization?

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.	
	Signature of officer	Date
	Stacy C. Braun	11/17/10
	Type or print name and title	Stacy C. Braun, Executive Director

Paid Preparer's Use Only	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	► Guthmiller Accounting, LTD 613 8th Avenue NW Aberdeen	SD 57401	<input type="checkbox"/>	P000236535 ► 20-1927159
				EIN	Phone no ► (605) 225-7279

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

BAA

► Yes No

Form 990-EZ (2009)

SCHEDULE A
(Form 990 or 990-EZ)

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.

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

Aberdeen Area Arts Council, Inc.

Employer identification number
23-7181353

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 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 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 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?

Yes	No

(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 organizations

Total

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ

Schedule A (Form 990 or 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						<input checked="" type="checkbox"/>

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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>

BAA

Schedule A (Form 990 or 990-EZ) 2009

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 an 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 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)						
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 ▶ **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 ▶ <input checked="" type="checkbox"/>		
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 ▶ <input type="checkbox"/>		
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.

Supporting Statement of:

Form 990-EZ/Line 1

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

Supporting Statement of:

Form 990-EZ/Line 4

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

Supporting Statement of:

Form 990-EZ/Line 13

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

Supporting Statement of:

Form 990-EZ/Line 14

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

Supporting Statement of:**Form 990-EZ/Line 15**

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

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
<u>Prepaid Expenses</u>	44.	44.
<u>Investments</u>		
Totals to Form 990-EZ, Part II, line 24	44.	44.
Line 26 - Total Liabilities:	Beginning of Year	End of Year
<u>Accounts Payable & Accrued Expenses</u>	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	<u>54,075.</u>

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	Title Director Hours/Week 1.00	0.	0.	
Foreign city _____ Foreign country _____				
Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> Kevin Nelson 1206 12th Ave NE Aberdeen SD 57401	Title Director Hours/Week 1.00	0.	0.	
Foreign city _____ Foreign country _____				
Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> Rod Tobin 415 S Main St Aberdeen SD 57401	Title Director Hours/Week 1.00	0.	0.	
Foreign city _____ Foreign country _____				
Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> Dan VanDover 1112 5th Ave NE Aberdeen SD 57401	Title Director Hours/Week 1.00	0.	0.	
Foreign city _____ Foreign country _____				

Depreciation and Amortization
(Including Information on Listed Property)

2009

Name(s) shown on return

Aberdeen Area Arts Council, Inc.

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	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				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	

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

30	Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
		Yes	No										
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												
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	Yes	No
39	Do you treat all use of vehicles by employees as personal use?	Yes	No
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?	Yes	No
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)	Yes	No

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					
44 Total. Add amounts in column (f) See the instructions for where to report					
					43
					44