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## CHANGE IN ACCOUNTING PERIOD

Form **990-EZ** 

Department of the Treasury

## 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)

(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions).

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

2012

Open to Public Inspection

Inter	nal Reveni	ue Service	The organization may have to use a copy of this return to	satisfy sta	te reportin	g requirem	ents.	[	<u>.</u>		
A	For the	e 2012 calend	far year, or tax year beginning $01/01/13$ , and ending	06/3	0/13						
В	Check if a	applicable	C Name of organization				D Employer identification number				
$\Box$	Address of		Arts Council of Wilmington &				·				
$\Box$	Name cha		New Hanover County				56	56-2277053			
$\Box$	Initial retu	Ť	Number and street (or P O box, if mail is not delivered to street address)		Roor	n/suite		Telephone number			
H	Terminate		221 N. Front Street, Suite 101					910-343-0998			
H	Amended return City or town, state or country, and ZIP + 4							ıp Exempt			
H		on pending	Wilmington NC 28401				Num				
									anız-atıon is not		
								tach Sche			
.1				7(a)(1) or	527	i '		90-EZ, or 9			
K	Check		organization is not a section 509(a)(3) supporting organization or								
•			00. A Form 990-EZ or Form 990 return is not required though Form		_		_		-		
			oses to file a return, be sure to file a complete return.	550-14 (6	Postoaiu	, may be i	edouen (2	oo moude	uonaj. Dutii		
L	•	•	b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or m	nore or if to	tal accete /	Part II					
_			by to line 9 to determine gross receipts in gross receipts are \$200,000 or now) are \$500,000 or more, file Form 990 instead of Form 990-EZ	iore, or ir to	a33013 (	art II,	<b>&gt;</b> :	\$	74,912		
	art i		ue, Expenses, and Changes in Net Assets or Fund	Balanc	205 (500	the instr		<del></del>			
Ħ.	*****		if the organization used Schedule O to respond to any ques		•		10110113 10	aitij	$\overline{\mathbf{x}}$		
	1		gifts, grants, and similar amounts received	AUT III III	no i aiti		1	T	74,912		
	2		vice revenue including government fees and contracts				2	<del>                                     </del>	12,312		
	3	-	dues and assessments				3	1	<del></del>		
	1 .	Investment					4	<del> </del>	<del></del>		
	52	-	nt from sale of assets other than inventory	=			<del></del> -	1	<del></del>		
	5a		•	5a 5b							
	b		r other basis and sales expenses	30							
	C		from sale of assets other than inventory (Subtract line 5b from line 5a)				5c	<del> </del>			
ø	6	<del>-</del>	fundraising events								
ğ	a		ne from gaming (attach Schedule G if greater than	e_							
Revenue		\$15,000)	on from fundraiging events (not including \$	6a	tributions						
ď	Ь		ne from fundraising events (not including \$	or con	tributions						
			sing events reported on line 1) (attach Schedule G if the	64							
			gross income and contributions exceeds \$15,000)	6b				1			
	C	· · · · · · · · · · · · · · · · · · ·									
ee	d		or (loss) from gaming and fundraising events (add lines 6a and 6b	and subtr	aCl			1			
2013		line 6c)	of investory loss returns and allowance	1 1		•	60	<del></del>			
	i .	1	of inventory, less returns and allowances	7a				1			
$\bowtie$	b	Less cost o		[ <u>7b</u> ]			<b></b> -∤_	1			
ക	C						7c	+	<del></del>		
	8	Outer reven	ue. Add lines 1, 2, 3, 4, 50, 6d, 7c, and 8		•		8	<del>                                     </del>	74 012		
<u>-</u>	9	Constant	ue. Add lines 1, 2, 3, 4, 50, 66, 7c, and 8				9	+	74,912		
SCANNED OCT	10	Oranto ana	Similar dimodrito page de de la como de la c	•			10	+			
	11	•	d to or for members				11	+	30 677		
28 28	12	Salaries, oth	s, other compensation, and employee benefits					+	30,677		
Ses Ses	13	Protessiona	fees and other payments to undependent contractors				13	+	6,773		
S S S S	14		rent, utilities, and maintenance		-		14	<del> </del>	6,270		
∽cΠì	15		blications, postage, and shipping				15	<del> </del>	1,903		
	16		ises (describe in Schedule				16	+	24,309		
_	17		nses. Add lines 10 through 16				<b>▶</b> 17		69,932		
ģ	18		deficit) for the year (Subtract line 17 from line 9)				18		4,980		
Net Assets	19		or fund balances at beginning of year (from line 27, column (A)) (m	ust agree	with			1	00 400		
A		-	figure reported on pnor year's return)				19	+	90,420		
ž			ges in net assets or fund balances (explain in Schedule O)				20	<del> </del>	53,567		
_	21	Net assets	or fund balances at end of year. Combine lines 18 through 20				<b>2</b> 1	1	148,967		

1.00

1.00

1.00

Deloris Rhodes

J. Chris Wilson

Ed West

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0

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X

X

44d

45a

45a

45b

explanation in Schedule O

Form 990-EZ (see instructions)

Did the organization have a controlled entity within the meaning of section 512(b)(13)?

Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of

Form	990-EZ (2	2012) <b>Art</b>	s Council	of Wil	mington &		6-22	<u>77053                                   </u>		P.	age <b>4</b>
46			gage, directly or indire			ities on behalf	of or in o	pposition	46	Yes	No v
Pa	rt VI	Section 50 All section 50	office? If "Yes," comp 1(c)(3) organiza 01(c)(3) organization	tions only	<u> </u>	47–49b and	52, and	complete the tables fo	l;	i	<u> </u>
		50 and 51 Check if the	organization used	Schedule C	) to respond to a	ny question i	n this Pa	art VI			
47	Did the	organization eng	gage in lobbying activ	/ities or have	a section 501(h)	election in effec	ct during	the tax		Yes	No
	year? If	"Yes," complete	Schedule C, Part II						47		X
48		•	nool as described in s			•			48 49a		X
49a								49a 49b			
50	b 11 105, Was the folded organization a society of organization										
•			•	-				e is none, enter "None "	•		
	•		tle of each employee than \$100,000		(b) Average hours per week devoted to position	(c) Report compensa (Forms W-2/10	ation	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	e) Estimate other com		
No	one						·				
				<del></del>	<u> </u>				<del></del>		
			<del>* '</del>		<del> </del> -						
			······								
					1	 					
f	Total n	umber of other e	mployees paid over	\$100,000	_ <del></del>	<b>•</b>					
51	Comple	ete this table for t	the organization's five	e highest cor	mpensated indeper	ndent contracto	ors who e	each received more than			
			each independent contra				(b) Typ	e of service	(c) Compe	nsation	<u> </u>
No	one	· · · · · · · · · · · · · · · · · · ·	•	· · · · · · · · · · · · · · · · · · ·				***	<del></del>		
									· · ·		
		<del></del>									
	Total n	umbar of other in	ndependent contracto	ora onah raa	owne over \$100.00	00 ▶					
d 52	Did the	organization coi	mplete Schedule A? rusts must attach a c	Note All se	ction 501(c)(3) orga		4947(a)(	1)	X Ye	. $\square$	No
Unde	er penaltie	es of perjury. I decl		ed this return,	including accompany	ing schedules a	nd statem	ents, and to the best of my k			
_		12	Sant -		<u></u>			9-30-13			
Sig Her		Signature of office Clyde	Edgerton			Cha	irpe	rson			
		Type or print na		1.5				I Date			
Pai	.	Pnnt/Type preparer's i		1.	reparer's lignature	18h	M	Date Check	ployed PO		0.5
	·	<u>Charles L. Ea</u> Firm's name ▶	Earney &		harles L. Earn	ey, CPA		09/30/13 self-em	56-17	0856 7198	
	t	Firm's address	710 Milit	ary Cu	toff Rd S 28405-83						
Ma	y the IRS	discuss this reti	Wilmingto urn with the preparer				<del>.</del>	Phone no 91	.0-25€ ▶ 🕱 Y		No
			- Property					·	Form 99		

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.

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

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

2012

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

or section 509(a)(2).

Part I

Arts Council of Wilmington & New Hanover County

Employer identification number 56-2277053

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box ) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, 4 city, and state: 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.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). X 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 10 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. c Type III-Functionally integrated **b** Type II d Type III-Non-functionally integrated 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)

organization, check this box

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

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

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

If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting

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

above or IRC section		(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 US?		(vii) Amount of moneta support
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Yes	No	Yes	No	Yes	No	
		<del>  -</del> -						
		(described on lines 1–9 above or IRC section (see instructions))	above or IRC section governing (see instructions))	above or IRC section governing document? (see instructions))	above or IRC section governing document? col (i) (see instructions))	above or IRC section governing document? col (i) of your support?	above or IRC section governing document? col (I) of your (I) organic support? U	above or IRC section governing document? col (I) of your (I) organized in the support? U.S.?

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

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

Schedule A (Form 990 or 990-EZ) 2012

56-2277053

Page 2

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

<u>Se</u> c	tion A. Public Support						
Caler	ndar year (or fiscal year beginning in)	(a) 2008	<b>(b)</b> 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					57,209	57,209
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					57,209	57,209
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					•	57,209
	tion B. Total Support						
Caler	ndar year (or fiscal year beginning in)	(a) 2008	<b>(b)</b> 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7	Amounts from line 4					57,209	57,209
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						57,209
12	Gross receipts from related activities, etc.	(see instructions)				12	
13	First five years. If the Form 990 is for the	organization's firs	t, second, third, fo	urth, or fifth tax ye	ear as a section 50	1(c)(3)	
	organization, check this box and stop her						<b>▶</b> X
Sec	tion C. Computation of Public St	upport Percen	tage				
14	Public support percentage for 2012 (line 6	6, column (f) dıvıde	d by line 11, colun	nn (f))		14	%_
15	Public support percentage from 2011 Sch					15	%
16a	33 1/3% support test—2012. If the organ	nization did not che	ck the box on line	13, and line 14 is	33 1/3% or more,	check this	
	box and stop here. The organization qual						▶ [_]
b	33 1/3% support test—2011. If the organ				15 is 33 1/3% or n	nore,	. —
	check this box and stop here. The organi						▶ [_]
17a							
	10% or more, and if the organization mee						
	Part IV how the organization meets the "fa	acts-and-circumsta	inces" test. The or	ganization qualifie	es as a publicly sur	pported	<u>.</u> —
	organization						▶ [_
b	10%-facts-and-circumstances test—20						
	15 is 10% or more, and if the organization				•		
	Explain in Part IV how the organization m	eets the Tacts-and	i-circumstances" t	est. The organizat	ion qualifies as a p	Dublicly	
10	supported organization	d not shook a hav	on line 12 150 14	Sh 17a c= 17h -+	and this have and a	200	
18	<b>Private foundation.</b> If the organization di instructions	o not check a box	on ine 13, 10a, 10	טט, ווא, טדווים, Cr	IECK THIS DOX AND S	occ	<b>•</b>

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 or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

	If the organization fails to	qualify under tl	he tests listed b	pelow, please c	omplete Part I	l.)		
	tion A. Public Support					<b></b>		
Cale	ndar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 201	2	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")							
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose							
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							
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons							
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 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)							
_	tion B. Total Support							
Cale	alendar year (or fiscal year beginning in) (a) 2008 (b) 2009 (c) 2010 (d) 2011 (e) 2013							(f) Total
9	Amounts from line 6							
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		i			!		
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975							
c	Add lines 10a and 10b							
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.)					<u> </u>		
14	First five years. If the Form 990 is for the organization, check this box and stop her		st, second, third, fo	ourth, or fifth tax ye	ar as a section 50	1(c)(3)		▶ 🗌
Sec	tion C. Computation of Public Su	ipport Percen	tage					
15	Public support percentage for 2012 (line 8	= = =	•	nn (f))		:	15	%
16	Public support percentage from 2011 Sch	······································	16	%_				
	tion D. Computation of Investme				<del>_</del>		r —	
17	Investment income percentage for 2012 (I		•	3, column (f))			17	%_
18	Investment income percentage from 2011						18	%
19a	33 1/3% support tests—2012. If the orga							. —
	17 is not more than 33 1/3%, check this b							. ▶ 🗀
b	33 1/3% support tests—2011. If the orga							<b>⊾</b> □
20	line 18 is not more than 33 1/3%, check the Private foundation. If the organization did		=			•		

Schedule A (Form 990 or 990-EZ) 2012 Arts Council of Wilmington &

56-2277053

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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. Also complete this part for any additional information. (See instructions).

## SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

OMB No. 1545-0047 **2012**Open to Public

Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

Arts Council of Wilmington & New Hanover County

Employer identification number 56-2277053

Form 990-EZ, Part I, Line 16 - Other Expenses

Description			Amount
Expenses			
Advertising		\$	5,983
Office Expense		\$	697
Travel		\$	1,002
Insurance		\$	2,953
Telephone		<b>\$</b> .	1,214
Program expense		\$	11,005
Memberships		\$	200
Miscellaneous		\$	603
Bank charges		\$	243
Maintenance/repairs		\$	409
	Total	\$	24,309

Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

Description Amount

GAAP prior period adjustment by CPA \$ 53,567

Form 990-EZ, Part II, Line 24 - Other Assets

Description Beg. of Year End of Year Grants Receivable \$ 0 \$ 65,000 Total \$ 0 \$ 65,000

Form 990-EZ, Part III - Primary Exempt Purpose

Name of the organization

Arts Council of Wilmington &

Employer identification number 56-2277053

To establish the Cape Fear region as an arts destination, to promote arts-driven economic development, to significantly contribute to quality of life in the region, to provide a stream of funding to support the sustainability of artists and arts organizations, to facilitate communication and collaboration within the arts community, and to advocate for the arts at the local, state and national levels.