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Form

990Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013Open to Public
Inspection**A** For the 2013 calendar year, or tax year beginning **07/01/13**, and ending **06/30/14****B** Check if applicable:☐ Address change☒ Name change☐ Initial return☐ Terminated☐ Amended return☐ Application pending**C** Name of organization**SOUTHWEST MINNESOTA ARTS COUNCIL**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

114 N. 3RD ST., PO BOX 55

City or town, state or province, country, and ZIP or foreign postal code

MARSHALL MN 56258**F** Name and address of principal officer:**GRETA MURRAY****114 N. 3RD ST., PO BOX 55****MARSHALL MN 56258****D** Employer identification number**41-6168522****E** Telephone number**507-537-1471****G** Gross receipts \$ **785,211****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website: **www.swmnarts.org****H(c)** Group exemption number**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation **1974****M** State of legal domicile **MN****Part I Summary****1** Briefly describe the organization's mission or most significant activities**TO PROVIDE FUNDS AND SERVICES TO PROMOTE AND SUPPORT THE ARTS IN THE 18 COUNTIES OF SOUTHWEST MINNESOTA.****2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a)**3 14****4** Number of independent voting members of the governing body (Part VI, line 1b)**4 14****5** Total number of individuals employed in calendar year 2013 (Part V, line 2a)**5 4****6** Total number of volunteers (estimate if necessary)**6 26****7a** Total unrelated business revenue from Part VIII, column (C), line 12**7a 0****b** Net unrelated business taxable income from Form 990-T, line 34**7b 0****8** Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

762,499**772,886****9** Program service revenue (Part VIII, line 2g)**3,776****4,824****10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)**8,616****7,501****11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)**774,891****785,211****12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)**493,702****449,622****13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)**194,020****206,780****14** Benefits paid to or for members (Part IX, column (A), line 4)**78,257****82,192****15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)**765,979****738,594****16a** Professional fundraising fees (Part IX, column (A), line 11e)**8,912****46,617****b** Total fundraising expenses (Part IX, column (D), line 25) **5,448****17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)**638,267****600,829****18** Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)**246,451****161,836****19** Revenue less expenses Subtract line 18 from line 12**391,816****438,993**

Revenue

Expenses

Net Assets or Fund Balances

20 Total assets (Part X, line 16)**21** Total liabilities (Part X, line 26)**22** Net assets or fund balances Subtract line 21 from line 20**Part II Signature Block**

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.

Sign
Here

Signature of officer

PAULA NEMES

Type or print name and title

TREASURER

Date

10/24/15

Paid

Print/Type preparer's name

MATT TAUBERT

Preparer's signature

Matt Taubert

Date

01/13/15Check ☐ if

self-employed

PTIN

P00901322Preparer
Use OnlyFirm's name **Meulebroeck, Taubert & Co., PLLP**Firm's EIN **41-1987097**Firm's address **216 East Main St****Pipestone, MN 56164**

Prepared By

Phone no

507-825-4288

May the IRS discuss this return with the preparer shown above? (see instructions)

MEULEBROECK, TAUBERT & CO., PLLP☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

FEB 02 2015
FEB 02 2015
PIPESTONE, MINNESOTA 56164

Form 990 (2013)

917-2021

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒**1** Briefly describe the organization's mission**TO PROVIDE FUNDS AND SERVICES TO PROMOTE AND SUPPORT THE ARTS IN THE 18 COUNTIES OF SOUTHWEST MINNESOTA.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported**4a** (Code) (Expenses \$ **607,384** including grants of \$ **449,622**) (Revenue \$)**GRANTS PROGRAMS-**

SMAC RECEIVED FUNDS FROM THE MINNESOTA STATE ARTS BOARD GENERAL FUND AND MINNESOTA ARTS & CULTURAL HERITAGE FUNDS AS APPROPRIATED BY THE MINNESOTA STATE LEGISLATURE, THE MCKNIGHT FOUNDATION AND OTHERS TO REDISTRIBUTE TO INDIVIDUAL ARTISTS, LOCAL ARTS ORGANIZATIONS, NON-PROFIT ORGANIZATIONS, UNITS OF GOVERNMENT AND SCHOOLS FOR ARTS PRODUCTION AND SPONSORSHIP ACTIVITIES. GRANT PROGRAMS INCLUDE ART PROJECTS, ART LEGACY PROJECTS, ART LEGACY PROJECT PLANNING, CULTURAL BANK, ARTS ORGANIZATION START-UP, OPERATING SUPPORT, ARTS ORGANIZATION DEVELOPMENT/EQUIPMENT & FACILITIES IMPROVEMENT, ARTS IN THE SCHOOLS, ARTS STUDY OPPORTUNITY FOR YOUTH, INDIVIDUAL ARTIST (DEVELOPING),

4b (Code) (Expenses \$ **10,620** including grants of \$) (Revenue \$)**ART GALLERY-**

AN ART GALLERY IN THE SMAC OFFICE SPACE PROVIDES AN OPPORTUNITY FOR REGIONAL ARTISTS TO HAVE A SOLO EXHIBIT IN AN ACCESSIBLE SPACE. SIX REGIONAL VISUAL ARTISTS HAD THEIR WORK EXHIBITED IN THE GALLERY IN FISCAL YEAR 2014. OVER 500 PEOPLE VIEWED THE EXHIBITS. IT WAS NOT POSSIBLE TO ACCURATELY COUNT ALL WHO ATTENDED. EXHIBITS ARE ADVERTISED VIA PRESS RELEASES, EMAIL, FACEBOOK, OUR NEWSLETTER AND THE SMAC WEBPAGE. ARTWORK BY 24 ADDITIONAL REGIONAL ARTISTS IS ON DISPLAY IN THE MEETING ROOM, OFFICES AND HALLWAY OF THE OFFICE. TEN REGIONAL MUSICIANS PERFORMED DURING THE EXHIBIT RECEPTIONS.

4c (Code) (Expenses \$ **56,680** including grants of \$) (Revenue \$)**TECHNICAL ASSISTANCE-**

SERVICES PROVIDED BY SMAC TO SW MINNESOTA ARE INFORMATION AND REFERRAL SERVICES TO PROMOTE THE GROWTH AND DEVELOPMENT OF ARTISTS, STAFF AND VOLUNTEER ASSISTANCE FOR THE ORGANIZATIONAL AND LEADERSHIP DEVELOPMENT OF LOCAL ARTS GROUPS AND PRESENTATION OF TECHNICAL ASSISTANCE AND NETWORKING CONFERENCES FOR ARTISTS, CULTURAL ORGANIZATIONS AND SCHOOLS. INFORMATION PROVIDED VIA TELEPHONE NUMBER, EMAIL, MAIL, WEBSITE, FACEBOOK, AND IN PERSON CONTACT. SMAC STAFF TRAVELS THROUGHOUT THE REGION TO MEET WITH CONSTITUENTS ON REQUEST. SMAC STAFF ALSO WORKS WITH STATEWIDE ARTS ORGANIZATIONS TO COORDINATE WORKSHOPS AND MEETINGS WITHIN THE SMAC REGION THAT WILL BENEFIT SMAC REGION RESIDENTS. THE NEWSLETTER VOICES WAS

4d Other program services (Describe in Schedule O)(Expenses \$ **20,769** including grants of \$) (Revenue \$)**4e** Total program service expenses **695,453**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 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
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization 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		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a 37		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a 4		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		3b	
4a 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)?		4a	4a X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	5a X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	5b X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a	6a X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	7b X
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	7c X
d If "Yes," indicate the number of Forms 8282 filed during the year.	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e	7e X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	7f X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	7g X
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	7h X
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8	
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?		9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?		9b	
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12.	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders.	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b		
c Enter the amount of reserves on hand.	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a	14a X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		14b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

Section A. Governing Body and Management

	1a	14		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		14			
b Enter the number of voting members included in line 1a, above, who are independent.	1b	14			
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?			3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5		X
6 Did the organization have members or stockholders?			6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:					
a The governing body?			8a	X	
b Each committee with authority to act on behalf of the governing body?			8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.			9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13.	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official.	15a	X	
b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	15b	X	
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **▶ MN**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization **▶ GRETA MURRAY** **114 N. 3RD ST., PO BOX 55**
MARSHALL **MN 56258** **507-537-1471**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOHN WHITE										
DIRECTOR	1.00 0.00	X						0	0	0
(2) JANE LINK										
DIRECTOR	1.00 0.00	X						0	0	0
(3) MARILEE STROM										
DIRECTOR	1.00 0.00	X						0	0	0
(4) JOYCE MEYER										
DIRECTOR	1.00 0.00	X						0	0	0
(5) SUSAN MARCO										
DIRECTOR	1.00 0.00	X						0	0	0
(6) KELLY MULDOON										
DIRECTOR	1.00 0.00	X						0	0	0
(7) DAN WAHL										
DIRECTOR	1.00 0.00	X						0	0	0
(8) TOM WIRT										
DIRECTOR	1.00 0.00	X						0	0	0
(9) SYDNEY MASSEE										
DIRECTOR	1.00 0.00	X						0	0	0
(10) KATE AYDIN										
DIRECTOR	1.00 0.00	X						0	0	0
(11) KATHY FRANSEN										
DIRECTOR	1.00 0.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) JANET OLNEY	1.00									
PRESIDENT ELECT	0.00	X						0	0	0
(13) PAULA NEMES	1.00									
TREASURER	0.00			X				0	0	0
(14) ELLEN COPPERUD	1.00									
PAST PRESIDENT	0.00			X				0	0	0
(15) CINDY REVERTS	1.00									
PRESIDENT	0.00			X				0	0	0
(16)										
(17)										
(18)										
(19)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

- 3** Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

- 2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	23,929			
	c Fundraising events	1c	165			
	d Related organizations	1d				
	e Government grants (contributions)	1e	658,792			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	90,000			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		772,886			
Program Service Revenue		Busn. Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		4,824			4,824
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real (ii) Personal				
	b Less rental exps					
	c Rental inc or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less cost or other basis & sales exps					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ 165 of contributions reported on line 1c) See Part IV, line 18	a	3,500			
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events		3,500			
	9a Gross income from gaming activities See Part IV, line 19	a				
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a				
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code				
11a MISCELLANEOUS/EXPENSE REIMB.		2,856	2,856			
b EQUIPMENT PURCHASE TRANSFER		1,145	1,145			
c						
d All other revenue						
e Total. Add lines 11a-11d		4,001				
12 Total revenue. See instructions		785,211	4,001	0	4,824	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	373,888	373,888		
2 Grants and other assistance to individuals in the U S. See Part IV, line 22	75,734	75,734		
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	152,906	130,333	19,931	2,642
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	10,159	8,571	1,339	249
9 Other employee benefits	32,380	27,319	4,269	792
10 Payroll taxes	11,335	9,564	1,494	277
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	869	771	84	14
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	17,316	15,758	1,362	196
17 Travel	18,527	15,536	2,991	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,688		2,688	
23 Insurance	1,442	1,217	190	35
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a PURCHASED SERVICES	18,815	17,753	996	66
b SUPPLIES	7,520	5,465	1,477	578
c PRINTING/DUPLICATING	5,635	5,231	329	75
d POSTAGE	3,076	2,499	217	360
e All other expenses	6,304	5,814	326	164
25 Total functional expenses Add lines 1 through 24e	738,594	695,453	37,693	5,448
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	13,973	1	11,536
	2 Savings and temporary cash investments	595,164	2	571,940
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	7,596	4	2,702
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	13,317	9	7,977
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 32,599		
	b Less accumulated depreciation	10b 25,925	10c 8,217	6,674
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	638,267	16	600,829	
Liabilities	17 Accounts payable and accrued expenses	10,119	17	20,060
	18 Grants payable	236,307	18	128,898
	19 Deferred revenue	25	19	12,878
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	246,451	26	161,836
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	391,816	27	438,993
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	391,816	33	438,993
34 Total liabilities and net assets/fund balances	638,267	34	600,829	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	785,211
2	Total expenses (must equal Part IX, column (A), line 25)	2	738,594
3	Revenue less expenses Subtract line 2 from line 1	3	46,617
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	391,816
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	560
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	438,993

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**Complete if the organization is a section 501(c)(3) organization or a section
4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013Open to Public
Inspection

Name of the organization

SOUTHWEST MINNESOTA ARTS COUNCIL

Employer identification number

41-6168522**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions

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

- 1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state.
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s).

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

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

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

Schedule A (Form 990 or 990-EZ) 2013

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	711,771	708,404	650,229	762,499	772,886	3,605,789
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	711,771	708,404	650,229	762,499	772,886	3,605,789
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						3,605,789

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	711,771	708,404	650,229	762,499	772,886	3,605,789
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			5,533	3,776	4,824	14,133
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						3,619,922
12 Gross receipts from related activities, etc. (see instructions)					12	7,501

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 2013 (line 6, column (f) divided by line 11, column (f))	14	99.61 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	99.71 %
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test—2012. 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 type="checkbox"/>		
17a 10%-facts-and-circumstances test—2013. 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 type="checkbox"/>		
b 10%-facts-and-circumstances test—2012. 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 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 type="checkbox"/>		

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)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(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						
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.)						
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 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2013. 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—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐

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. 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)

SWMAHC SOUTHWEST MINNESOTA ARTS COUNCIL
Federal Statements

41-6168522

FYE: 6/30/2014

Schedule A, Part II, Line 1(e)

Description	Amount
	\$ 23,929
	13,883
	644,909
	90,000
	165
	<u>\$ 772,886</u>

Schedule A, Part II, Line 8(e)

Description	Amount
	\$ 4,824
Total	<u>\$ 4,824</u>

Schedule A, Part II, Line 12

Description	Amount
MISCELLANEOUS/EXPENSE REIMB.	\$ 2,856
EQUIPMENT PURCHASE TRANSFER	1,145
ANNUAL MEETING	3,500
Total	<u>\$ 7,501</u>

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013Open to Public
Inspection

Name of the organization

Employer identification number

SOUTHWEST MINNESOTA ARTS COUNCIL**41-6168522****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 6

1 Total number at end of year

2 Aggregate contributions to (during year)

3 Aggregate grants from (during year)

4 Aggregate value at end of year

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes ☐ No**Part II Conservation Easements.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e.g., recreation or education)☐ Preservation of an historically important land area☐ Protection of natural habitat☐ Preservation of a certified historic structure☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

Held at the End of the Tax Year

2a

2b

2c

2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☐ %
 c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		7,775	2,735	5,040
e Other		24,824	23,190	1,634
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				6,674

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ►		

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ►		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ►	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ►	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements		1	785,771
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c	560	
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	560
3	Subtract line 2e from line 1		3	785,211
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1.			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	785,211

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total expenses and losses per audited financial statements		1	738,594
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	738,594
4	Amounts included on Form 990, Part IX, line 25, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)		5	738,594

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information (continued)

**SCHEDULE I
(Form 990)****Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

2013**Open to Public
Inspection**

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

SOUTHWEST MINNESOTA ARTS COUNCIL**41-6168522****Part I General Information on Grants and Assistance****1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States☒ Yes ☐ No**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	APPLETON 52 WING RESTORATION COMMITTEE 140 N BORDSON ST APPLETON MN 56028	11-3742736	3	5,200				ART PROJ; SM EQUIP
(2)	BIG STONE ARTS COUNCIL 61 DAHLE ST ORTONVILLE MN 56278	41-1907453	3	8,209				DEV & EQUIP; ART PROJ
(3)	BLUE MOUND AREA THEATRE 1003 CAROL ST LUVERNE MN 56156	41-1372640	3	18,182				ORG DEV&EQ; ART PROJ
(4)	CITY OF NEW LONDON PO BOX 252 NEW LONDON MN 56273	41-6005408	GOV	6,189				ARTS ORG DEV & EQUIP
(5)	CROW RIVER PLAYERS 17301 COUNTY ROAD 9 NE NEW LONDON MN 56273	41-1927142	3	27,171				ORG DEV&EQ; PROJ; OP
(6)	CULTURAL AWARENESS ORGANIZATION 13577 NYSTROM AVE FULDA MN 56131	20-1285056	3	10,000				ART PROJECT LEGACY
(7)	DAWSON BOYD ARTS ASSOCIATION PO BOX 626 DAWSON MN 56232	41-2000934	3	9,456				OP SUPPORT; ORG DEV
(8)	FRIENDS OF THE ORCHESTRA 2264 190TH AVE LYND MN 56157	41-1799954	3	17,610				ART PROJECT
(9)	GRANITE AREA ARTS COUNCIL 1071 BERGESON DR GRANITE FALLS MN 56241	30-0564224	3	10,302				OP SUPP; SM EQ; PROJ

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

▶ 21

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2013)

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013**Open to Public
Inspection**

Name of the organization

Employer identification number

SOUTHWEST MINNESOTA ARTS COUNCIL**41-6168522****Part I General Information on Grants and Assistance****1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States☐ Yes ☐ No**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	HUTCHINSON CENTER FOR THE ARTS 15 FRANKLIN ST. HUTCHINSON MN 55350	26-2263988	3	30,783				PROJ; OP SUPP; SM EQ
(2)	HUTCHINSON PARK, REC, COMM. ED 900 HARRINGTON ST SW HUTCHINSON MN 55350	41-6002222	GOV	17,927				PROJ; SM EQ; ORG DEV
(3)	LAC QUI PARLE COUNTY HISTORICAL SOC 270 150TH ST DAWSON MN 56232	41-6084181	3	8,452				ART PROJECT LEGACY
(4)	LAKE BENTON OPERA HOUSE 414 S FREMONT ST LAKE BENTON MN 56149	41-1294389	3	11,382				ORG DEV & EQUIP
(5)	MARSHALL AREA FINE ARTS COUNCIL P.O. BOX 531, 107 N 3RD ST. MARSHALL MN 56258	41-1658646	3	21,219				ORG DEV&EQ; PROJ; OP
(6)	MILAN VILLAGE ARTS SCHOOL 3424 240TH ST DAWSON MN 56232	41-1640340	3	8,506				OPERATING SUPPORT
(7)	PRAIRIE DANCE ALLIANCE 1225 PATRICIA COURT MARSHALL MN 56258	41-1736692	3	8,264				ART PROJECT
(8)	WILLMAR AREA ARTS COUNCIL P.O. BOX 165 WILLMAR MN 56201	41-1881519	3	23,164				ART PROJECT; OP SUPP
(9)	WILLMAR COMMUNITY THEATRE 314 4TH ST.S.W. WILLMAR MN 56201	41-1687711	3	10,000				ART PROJECT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table**3** Enter total number of other organizations listed in the line 1 table

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

DAA

Schedule I (Form 990) (2013)

**SCHEDULE I
(Form 990)**Department of the Treasury
Internal Revenue Service**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013**Open to Public
Inspection**

Name of the organization

Employer identification number

41-6168522**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

☐ Yes ☐ No**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	WORTHINGTON OKABENA WINDSURFERS 1209 SMITH AVE WORTHINGTON MN 56187	01-0747599	3	18,200				ART PROJECT LEGACY
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2013)

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 INDIVIDUAL ARTIST CAREER	9	43,500			
2 IND. ARTIST DEVELOPMENT	8	11,924			
3 INDIVIDUAL ARTIST STUDY	2	810			
4 LEGACY	2	14,000			
5 PRAIRIE DISCIPLE	1	500			
6 RURAL ARTS & CULTURE					
7 PRAIRIE STAR	1	5,000			
Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information					

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds
TAXPAYER HAS A FORMAL GRANT APPLICATION PROCESS. APPLICATIONS ARE REVIEWED
BY THE GOVERNING BOARD. APPROVAL IS MADE AT THE BOARD LEVEL. THE RECIPIENT
FILES REPORTS TO THE ORGANIZATION ON THE PROJECT HELD.

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013Open to Public
Inspection

Name of the organization

SOUTHWEST MINNESOTA ARTS COUNCIL

Employer identification number

41-6168522**Form 990, Part III, Line 4a - First Accomplishment**

INDIVIDUAL ARTIST (ESTABLISHED CAREER), LEGACY PROJECT FOR CAREER ARTISTS, RURAL ARTS & CULTURE SUMMIT SCHOLARSHIPS, BOARD INITIATED PROJECTS AND PRAIRIE DISCIPLE AWARD. A TOTAL OF 133,129 PEOPLE SERVED INCLUDES 39,116 YOUTH AND 2,865 ARTISTS THROUGH 114 GRANTS AWARDED TO NONPROFIT ORGANIZATIONS, UNITS OF GOVERNMENT (CITIES, SCHOOLS) AND ARTISTS.

Form 990, Part III, Line 4c - Third Accomplishment

PUBLISHED TEN TIMES IN FY14 AND CONTAINS FEATURE ARTICLES, CALENDAR EVENTS AND ANNOUNCEMENTS TO READERS. IT CONTAINS NO ADVERTISEMENTS. DURING THE FISCAL YEAR VOICES WAS MAILED TO APPROXIMATELY 500 PEOPLE PER ISSUE. VOICES WAS SENT VIA EMAIL TO APPROXIMATELY 1400 PEOPLE PER ISSUE AND IS POSTED ON THE SMAC WEBSITE.

Form 990, Part III, Line 4d - All Other Accomplishment**CONFERENCE/WORKSHOPS-**

SMAC ALSO GIVES ASSISTANCE TO ARTISTS, ARTS ORGANIZATIONS AND EDUCATORS BY PROVIDING TECHNICAL ASSISTANCE, INFORMATION AND NETWORKING OPPORTUNITIES IN CONFERENCE OR WORKSHOP SETTINGS TO THE SW MINNESOTA AREA. IN FISCAL YEAR 2014, 25 ARTS ORGANIZATION REPRESENTATIVES REGISTERED/10 ATTENDED (DUE TO A BLIZZARD) A CULTURAL DATA PROJECT WORKSHOP IN MARSHALL, 36 PEOPLE FROM 9 ARTS ORGANIZATIONS ATTENDED A NONPOFITS ASSISTANCE FUND WORKSHOP ON "FINANCIAL ASSESSMENT & PLANNING FOR ARTS ORGANIZATIONS" IN MARSHALL, AND 42 ARTISTS ATTENDED AN ARTIST RETREAT AT DANEBOF FOLK SCHOOL IN TYLER. TWENTY GRANT WRITING WORKSHOPS HELD IN HUTCHINSON, JACKSON, LUVERNE,

Name of the organization

SOUTHWEST MINNESOTA ARTS COUNCIL

Employer identification number

41-6168522

MARSAHLL, MONTEVIDEO, MORTON, ORTONVILLE, PIPESTONE, REDWOOD FALLS, RENVILLE, WILLMAR, AND WORTHINGTON WERE ATTENDED BY A TOTAL OF 118 PEOPLE. SMAC'S ANNUAL ARTS CELEBRATION, ATTENDED BY 93 PEOPLE, WAS HELD AT LAKE SHETEK, MN, AND INCLUDED 7 REGIONAL ARTIST BOOTHS, AND A MUSIC PERFORMANCE.

Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents
TAXPAYER DID A NAME CHANGE WITH THE STATE OF MN WHICH REQUIRED AN AMENDMENT TO THE ARTICLES IF INC. SEE ATTACHED.

Form 990, Part VI, Line 7a - Election of Members and Their Rights
MEMBERS MAY ELECT MEMBERS OF THE GOVERNING BODY.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
AN AUDIT COMMITTEE CONSISTING OF THE EXECUTIVE DIRECTOR, TREASURER, AND ONE ADDITIONAL BOARD MEMBER WILL REVIEW THE 990 AND REPORT TO THE SMAHC BOARD PRIOR TO APPROVAL, THE IRS FORM 990 WILL BE MADE AVAILABLE TO THE SMAHC BOARD OF DIRECTORS VIA THE SMAHC BOARD WEBSITE FOR REVIEW PRIOR TO ACTION TAKEN BY THE BOARD OF DIRECTORS. THE SMAHC BOARD OF DIRECTORS WILL VOTE TO APPROVE THE IRS FORM 990 PRIOR TO ITS SUBMISSION TO THE IRS.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy
EACH BOARD MEMBER SIGNS THE GRANT CONFLICT OF INTEREST POLICY & PROCEDURE. SMAHC BOARD & PANELISTS AGREE TO DECLARE A CONFLICT OF INTEREST ON ANY GRANT APPLICATION AND TO REFRAIN FROM DISCUSSION OR VOTING ON AN APPLICATION WITH WHICH THEY HAVE A CONFLICT.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

Name of the organization

SOUTHWEST MINNESOTA ARTS COUNCIL

Employer identification number

41-6168522

ANNUALLY THE SMAHC EXECUTIVE COMMITTEE WILL MEET AND CONSIDER APPROPRIATE EMPLOYEE SALARY & BENEFITS FOR THE NEXT FISCAL YEAR. COMPENSATION WILL BE BASED ON DATA FROM COMPENSATION SURVEYS/STUDIES FOR SIMILAR POSTIONS IN MINNESOTA, AVAILABILITY OF SMAHC FUNDS AND INFORMATION FROM EMPLOYEE EVALUATIONS. SMAHC BOARD WILL APPROVE EMPLOYEE SALARY AND BENEFITS.

Form 990, Part VI, Line 15b - Compensation Process for Officers
PROCEDURE IS THE SAME AS FOR PART VI SECTION B LINE 15a.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
AVAILABLE UPON REQUEST.

Form 990, Part XI, Line 9 - Reconciliation of Changes - Other

Recoveries of Prior Year Grants	\$	560
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Form

4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2013Attachment
Sequence No **179**Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

SOUTHWEST MINNESOTA ARTS COUNCIL

Identifying number

41-6168522

Business or activity to which this form relates

Indirect Depreciation**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 instructions)	1	500,000
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	2,000,000
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 2012 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	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 2014 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	2,688

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 2013	17	0
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 2013 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 2013 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	2,688
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	

For Paperwork Reduction Act Notice, see separate instructions

Form **4562** (2013)

SWMAHC SOUTHWEST MINNESOTA ARTS COUNCIL

41-6168522

Federal Asset Report

FYE: 6/30/2014

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
Prior MACRS:											
9	FIRE PROOF SAFE	9/30/93	90				90	5	HY 200DB	90	0
			90				90			90	0
Other Depreciation:											
1	IBM SELEC 2 TYPEWRITER	8/01/77	615				615	10	MO S/L	615	0
2	SHEEP DESK CALC	11/01/78	155				155	10	MO S/L	155	0
4	STEEL SHELVING UNIT	9/01/79	22				22	10	MO S/L	22	0
11	TABLE	10/31/94	68				68	5	MO S/L	68	0
33	PHONE EQUIPMENT	12/31/99	2,188				2,188	5	MO S/L	2,188	0
34	OFFICE CHAIRS	2/01/00	222				222	5	MO S/L	222	0
37	SLIDE PROJECTOR	6/28/00	518				518	5	MO S/L	518	0
40	REFRIGERTOR	8/16/00	150				150	5	MO S/L	150	0
41	FOLDING TABLE	1/15/01	104				104	5	MO S/L	104	0
42	BULLETIN BOARD	4/20/01	32				32	5	MO S/L	32	0
43	THREE PANEL DISPLAY SYSTEM	6/30/01	223				223	5	MO S/L	223	0
45	3 USED OFFICE DESKS (DONATED)	7/01/01	0				0	0	-- Memo	0	0
46	1 USED- 4 DRAWER FILING CABINET (7/01/01	0				0	0	-- Memo	0	0
47	USED METAL BOOK SHELF (DONATEI	7/01/01	0				0	0	-- Memo	0	0
50	BOOKCASES	1/19/02	364				364	5	MO S/L	364	0
51	6 4-DRAWER FILE CABINETS	4/01/02	240				240	5	MO S/L	240	0
53	DIGITAL COPIER	3/11/03	5,526				5,526	5	MO S/L	5,526	0
54	DIGITAL CAMERA & ACCESS	3/14/03	361				361	5	MO S/L	361	0
55	BLACK OFFICE CHAIR	8/16/04	300				300	5	MO S/L	300	0
56	LP 600 Projector	2/16/06	1,599				1,599	5	MO S/L	1,599	0
57	3 Computers/3 Monitors	2/16/06	5,082				5,082	5	MO S/L	5,082	0
59	2 OFFICE CHAIRS	3/31/08	634				634	5	MO S/L	634	0
60	COMPUTER	4/30/10	1,187				1,187	5	MO S/L	752	237
61	CHAIR	5/31/10	300				300	5	MO S/L	185	60
62	AIR PURIFIER	9/30/10	200				200	5	MO S/L	110	40
63	COPIER	10/31/10	3,895				3,895	5	MO S/L	2,077	779
64	OFFICE CHAIR-CLERICAL	4/30/11	225				225	5	MO S/L	98	45
65	LAPTOP COMPUTER,PROJECTOR SCR	6/30/11	524				524	5	MO S/L	210	104
66	COMPUTER EQUIPMENT	6/29/12	5,509				5,509	5	MO S/L	1,102	1,102
67	IPAD	6/29/12	426				426	5	MO S/L	85	86
68	VACUUM CLEANER	7/05/12	532				532	5	MO S/L	106	107
69	PRINTER & FAX	12/04/12	163				163	5	MO S/L	19	33
70	SIGNS FOR OFFICE	2/14/14	484				484	5	MO S/L	0	40
71	CONFERENCE PHONE AND MICS	2/14/14	661				661	5	MO S/L	0	55
Total Other Depreciation			32,509				32,509			23,147	2,688
Total ACRS and Other Depreciation			32,509				32,509			23,147	2,688
Grand Totals			32,599				32,599			23,237	2,688
Less: Dispositions and Transfers			0				0			0	0
Less: Start-up/Org Expense			0				0			0	0
Net Grand Totals			32,599				32,599			23,237	2,688

Taxable Interest on Investments

<u>Description</u>		<u>Amount</u>	<u>Unrelated</u> <u>Business Code</u>	<u>Exclusion</u> <u>Code</u>	<u>Postal</u> <u>Code</u>	<u>Acquired after</u> <u>6/30/75</u>	<u>US</u> <u>Obs (\$ or %)</u>
		\$ 4,824		14			
Total		\$ 4,824					

SWMAHC SOUTHWEST MINNESOTA ARTS COUNCIL
 41-6168522
 FYE: 6/30/2014

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
PHONE/INTERNET	\$ 2,342	\$ 2,248	\$ 56	\$ 38
SUBSCRIPTIONS/MEMBERSHIPS	2,079	2,072	6	1
EQUIPMENT PURCHASE TRANSF	1,145	966	151	28
WORKSHOP STIPEND	425	425		
MISCELLANEOUS	243	33	113	97
HIRING, TRAINING, AND DEV	70	70		
Total	\$ 6,304	\$ 5,814	\$ 326	\$ 164

Southwest Minnesota Arts Council 41-6168522

R-1048

NP-business name



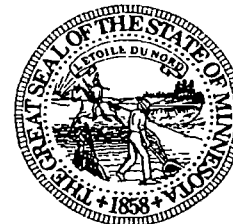
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Office of the Minnesota Secretary of State

Minnesota Business & Nonprofit Corporations

Amendment to Articles of Incorporation

Minnesota Statutes, Chapter 302A or 317A



Read the instructions before completing this form.

Filing Fee: \$55 for expedited service in-person and online filings, \$35 for mail

1. Corporate Name: (Required)

Southwest Minnesota Arts and Humanities Council

List the name of the company prior to any desired name change

2. This amendment is effective on the day it is filed with the Secretary of State, unless you indicate another date, no later than 30 days after filing with the Secretary of State.

Format (mm/dd/yyyy)

3. The following amendment(s) to articles regulating the above corporation were adopted. (Insert full text of newly amended article(s) indicating which article(s) is (are) being amended or added.) If the full text of the amendment will not fit in the space provided, attach additional pages.

ARTICLE 1 & 2

1. The name of the organization shall be Southwest Minnesota Arts Council.

2. The purpose of the organization shall be to promote and encourage the development of the arts in the 18 counties of Southwest Minnesota.

4. This amendment has been approved pursuant to Minnesota Statutes, Chapter 302A or 317A.

5. I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

Greta Murray, Executive Director/Corporate Secretary 9/30/13
Signature of Authorized Person or Authorized Agent Date

Email Address for Official Notices

Enter an email address to which the Secretary of State can forward official notices required by law and other notices

info@swmnarts.org

☒ Check here to have your email address excluded from requests for bulk data, to the extent allowed by Minnesota law.

List a name and daytime phone number of a person who can be contacted about this form:

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

Greta Murray

507-537-1471

Contact Name

Phone Number

OCT 07 2013

Entities that own, lease, or have any financial interest in agricultural land or land capable of being farmed must register with the MN Dept. of Agriculture's Corporate Farm Program.

Mark Ritchie
Secretary of State

Does this entity own, lease, or have any financial interest in agricultural land or land capable of being farmed?

Yes ☐ No ☒

Form

8868**Application for Extension of Time To File an Exempt Organization Return**

OMB No 1545-1709

(Rev. January 2014)

Department of the Treasury
Internal Revenue Service

► File a separate application for each return.

► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	SOUTHWEST MINNESOTA ARTS COUNCIL	41-6168522
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions 114 N. 3RD ST., PO BOX 55	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MARSHALL MN 56258	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

GRETA MURRAY**114 N. 3RD ST., PO BOX 55**

- The books are in the care of ► **MARSHALL**

MN 56258Telephone No ► **507-537-1471**

FAX No ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **02/15/15**, to file the exempt organization return for the organization named above. The extension is for the organization's return for

► ☐ calendar year _____ or► ☒ tax year beginning **07/01/13**, and ending **06/30/14**

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	0
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	0

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

DAA

Processed by
C. L. H. Public Accountants
Feb 11-15 07:57 PM 2015
PIPSTONE, MINNESOTA 56258

Form **8868** (Rev. 1-2014)