Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ For organizations with gross receipts less than $100,000 and total assets less than $250,000 at the end of the year

▶ *The organization may have to use a copy of this return to satisfy state reporting requirements.*

OMB No 1545-1150

2001

Open to Public Inspection

A For the 2001 calendar year, or tax year beginning Oct 1, 2001, 2001, and ending Sept 30, 2002

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: McCall Arts + Hum Council

Number and street (or P O box, if mail is not delivered to street address): PO Box 1391 — Room/suite:

City or town, state or country and ZIP + 4: McCall ID 83638

D Employer identification number: 94 3081836

E Telephone number: (208) 634-7136

F Enter 4-digit (GEN) ▶

• *Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).*

G Accounting method ☒ Cash ☐ Accrual
Other (specify) ▶

H Check ▶ ☒ if the organization is not required to attach Schedule B (Form 990 990-EZ or 990-PF)

I Web site. ▶

J Organization type (check only one)— ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization s gross receipts are normally not more than $25,000 The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Add lines 5b 6b and 7b to line 9 to determine gross receipts, if $100,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 59,381

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions on page 35)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1 18,544
	2	Program service revenue including government fees and contracts		2 21,864
	3	Membership dues and assessments		3
	4	Investment income		4 2,994
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)		5c
	6	Special events and activities (attach schedule)		
	a	Gross revenue (not including $ 0 of contributions reported on line 1)	6a 13,214	
	b	Less direct expenses other than fundraising expenses	6b 3902	
	c	Net income or (loss) from special events and activities (line 6a less line 6b)		6c 9312
	7a	Gross sales of inventory, less returns and allowances	7a 2765	
	b	Less cost of goods sold	7b 523	
	c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)		7c 2242
	8	Other revenue (describe ▶)		8
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c 7c, and 8) ▶		9 54,956
Expenses	10	Grants and similar amounts paid (attach schedule)		10
	11	Benefits paid to or for members		11
	12	Salaries, other compensation, and employee benefits		12 17,699
	13	Professional fees and other payments to independent contractors		13 13,379
	14	Occupancy, rent, utilities, and maintenance		14 6,221
	15	Printing, publications, postage and shipping		15 290
	16	Other expenses (describe ▶ materials + ART supplies)		16 4955
	17	**Total expenses** (add lines 10 through 16) ▶		17 42,544
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)		18 12,414
	19	Net assets or fund balances at beginning of year (from line 27 column (A)) (must agree with end-of-year figure reported on prior year's return)		19 115,966
	20	Other changes in net assets or fund balances (attach explanation)		20
	21	Net assets or fund balances at end of year (combine lines 18 through 20) ▶		21 128,380

Part II **Balance Sheets**—If Total assets on line 25, column (B) are $250,000 or more, file Form 990 instead of Form 990-EZ

(See Specific Instructions on page 39)

		(A) Beginning of year		(B) End of year
22	Cash, savings and investments	110,283	22	121,195
23	Land and buildings	0	23	
24	Other assets (describe ▶ Afghans)	5683	24	7,185
25	**Total assets**	115,966	25	128,380
26	**Total liabilities** (describe ▶)		26	
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)	115,966	27	128,380

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Part III Statement of Program Service Accomplishments (See Specific Instructions on page 40)

What is the organization's primary exempt purpose? Art presentation & education

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

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

28 Artschool: pays professional artist w/ 5th grade classes for 10 week residency (Grants $ 3200) — 28a 5,572

29 Kaleidoscope Kids Festival, Winter Independent Film Series, Creative Campus, Tillatson Concert Barefoot Bluegrass (Grants $ 1,000) — 29a 21,200

30 Support to Artists, Garden Cart Auction, Technical Assistance (Grants $) — 30a 4,565

31 Other program services (attach schedule) (Grants $) — 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ — 32 31,337

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated See Specific Instructions on page 40)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Barbara Nokes Knudsen 34 Ilka Lane McCall, ID	President - 5	0	0	0
Scott McDaniel 113 Coastrock Ln McCall, ID	Treasurer - 5	0	0	0
Jenny Frasier Rummele Box 408 McCall ID	Ex Director - 20	16,000	1699	0

Part V Other Information (**Note** the attachment requirement in General Instruction V, page 14)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
35	*If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T*		
a	Did the organization have unrelated business gross income of $1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a — 0 —		
b	Did the organization file **Form 1120-POL** for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved 38b		
39	*501(c)(7) organizations* Enter a initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	*501(c)(3) organizations* Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0, section 4912 ▶ 0, section 4955 ▶ 0		
b	*501(c)(3) and (4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation		X
c	Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ 0		
d	Enter Amount of tax on line 40c, above, reimbursed by the organization ▶ 0		
41	List the states with which a copy of this return is filed ▶ Idaho		
42	The books are in care of ▶ Scott McDaniel Telephone no ▶ (208) 634-7136		
	Located at ▶ 113 Coastrock Ln. ZIP + 4 ▶ 83638		
43	*Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of* **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		

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

[redacted] November 13 02

Date

DER

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No. 1545-0047

2001

Name of the organization: McCall Arts & Humanities Council

Employer identification number: 94 : 3081836

Part I **Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees** (See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over $50,000 ▶				

Part II **Compensation of the Five Highest Paid Independent Contractors for Professional Services** (See page 2 of the instructions. List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than $50 000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over $50,000 for professional services ▶		

Part III Statements About Activities (See page 2 of the instructions.)

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ _____ (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B)	1		X
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)*			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e	Transfer of any part of its income or assets?	2e		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)	3		X
4	Do you have a section 403(b) annuity plan for your employees?	4		X

Note: *Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.*

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)

6 ☐ A school. Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state** ▶ _____

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A.)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)

12 ☒ An organization that normally receives **(1) more than 33⅓%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions—subject to certain exceptions, and **(2) no more than 33⅓%** 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) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above, or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) ***Use cash method of accounting.***

Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

Calendar year (or fiscal year beginning in) ▶	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28)	24552	24,535	14,261	15,850	79,198
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	18,621	17,401	22915	19,313	78,250
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2994	2805	3254	5657	14,710
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	46,167	44741	40430	40830	172,168
24 Line 23 minus line 17	27564	27340	17515	21517	93,936
25 Enter 1% of line 23	461	474	404	408	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶ 26a

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts ▶ 26b

c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶ 26c

d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____ ▶ 26d

e Public support (line 26c minus line 26d total) ▶ 26e

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f %

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year

(2000) 0 (1999) 0 (1998) 0 (1997) 0

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (include in the list organizations described in lines 5 through 11, as well as individuals.) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year

(2000) 0 (1999) 0 (1998) 0 (1997) 0

c Add Amounts from column (e) for lines 15 74,198 16 0 17 78,250 20 0 21 0 ▶ 27c 157,448

d Add Line 27a total _____ and line 27b total _____ ▶ 27d 0

e Public support (line 27c total minus line 27d total) ▶ 27e 157,448

f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ▶ 27f 172,168

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g 91 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h 9 %

28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15.