

Short Form

Form 990-EZ

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

2003

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2003 calendar year, or tax year beginning July 1, 2003, and ending June 30, 2004

B Check if applicable

- Address change
Name change
Initial return
Final return
Amended return
Application pending

11743 *****AUTO**3-DIGIT 510
ORANGE CITY ARTS COUNCIL
PO BOX 202
ORANGE CITY IA 51041-0202

D Employer identification number 42-1287752

E Telephone number (712) 707-4885

F Group Exemption Number

Accounting method [X] Cash [] Accrual or (specify)

Section 501(c)(3) or

I Website:

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

J Organization type (check only one) [X] 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.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 37 of the instructions.)

Table with 3 columns: Description, Line Number, Amount. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Total revenue is 43,584. Total expenses is 44,890. Net assets at end of year is 12,557.

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

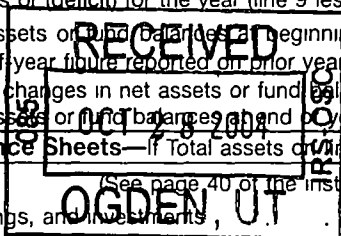
Table with 4 columns: Description, (A) Beginning of year, (B) End of year, Line Number. Rows include Cash, Land and buildings, Other assets, Total assets, Total liabilities, and Net assets or fund balances.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 106421

Form 990-EZ (2003)

SCANNED NOV 04 2004



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Part III Statement of Program Service Accomplishments (See page 41 of the instructions.)		Expenses
What is the organization's primary exempt purpose? _____		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		
28	Dutch Folk Arts & Crafts Sale handmade Dutch arts & crafts for sale benefited 2201 people (Grants \$ _____)	28a 6,137
29	St. Paul Chamber Orchestra community performance benefited 507 people (Grants \$ 1000)	29a 6,068
30	Jung Lin, pianist community performance & 2 assemblies for high schools benefited 815 people (Grants \$ 1800)	30a 3,354
31	Other program services (attach schedule) (Grants \$ 1071)	31a 8,475
32	Total program service expenses (add lines 28a through 31a)	32 24,034

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 41 of the instructions.)				
(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
Joyce Bloemendaal 221 2nd St. N.E. Orange City, IA	Executive Dir. 20 hrs	16,025		
Jeff Sajdak 217 3rd St. N.W. Orange City, IA	President 1 hour	0		
Karen Barker 321 Albany N.E. Orange City, IA	Vice. Pres. 1/2 hr.	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?		n/a
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?		n/a
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved. 38b n/a		
39	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9 39a n/a		
b	Gross receipts, included on line 9, for public use of club facilities 39b n/a		
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 ▶ n/a		
d	Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ n/a		
41	List the states with which a copy of this return is filed. ▶ None, not required in Iowa		
42	The books are in care of ▶ Joyce Bloemendaal Telephone no. ▶ (712) 707-4885 Located at ▶ 125 Central Ave. S.E. Orange City, IA ZIP + 4 ▶ 51041-0202		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 n/a		

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.

Preparer: _____
Date: 10/21/04
nt, Orange City Arts Council

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)		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
3a Do you make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4	X

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 33 1/3%** 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 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) (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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	27,378	24,028	26,057	22,431	99,894
16 Membership fees received	0	0	0	0	0
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	12,547	21,654	20,960	17,650	72,811
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	226	313	473	476	1,488
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.	0	0	0	0	0
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.	1,800	1,800	1,800	1,800	7,200
22 Other income. Attach a schedule Do not include gain or (loss) from sale of capital assets	0	305	352	351	1,008
23 Total of lines 15 through 22.	41,951	46,300	49,642	42,708	180,601
24 Line 23 minus line 17.	29,404	24,646	28,682	25,058	107,790
25 Enter 1% of line 23	420	463	496	427	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. . . . ▶	26a	2,156	
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 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶	26b	0	
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶	26c	107,790	
d Add: Amounts from column (e) for lines: 18 <u>1488</u> 19 <u>0</u> 22 <u>1008</u> 26b <u>0</u> ▶	26d	2,496	
e Public support (line 26c minus line 26d total) ▶	26e	105,294	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶	26f	97.6 %	

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:

(2002) (2001) (2000) (1999)

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:

(2002) (2001) (2000) (1999)

c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶	27c	
d Add: Line 27a total _____ and line 27b total _____ ▶	27d	
e Public support (line 27c total minus line 27d total). ▶	27e	
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e). . ▶	27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)). ▶	27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)). ▶	27h	%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, 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.

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Orange City Arts Council 42-1287752
990-EZ 2003 report
Part III-attached schedule

<u>Program Service</u>	<u>Description</u>	<u># Benefiting</u>	<u>Expense</u>	<u>Grant</u>
Community Band	4 concerts, area musicians	1292	\$ 2473	
Children's Theatre Co. of Minneapolis	theatre performance for area children	155	\$ 2078	\$1071
ArtWorks	afterschool art classes for 3rd-8th grade students	56	\$ 1089	
Summer Suites	3 performing groups in 3 local garden locations for community	172	\$ 828	
Fax Gilbert, mime	assemblies at 3 area schools	904	\$ 750	
Art Fest/Ice Cream Social	art activities and music perf. for persons of all ages	483	\$ 366	
Barb Funke, puppeteer	one week residency for local elementary students	378	\$ 346	
Jack Du Mez, guitarist	community performance	160	\$ 190	
Fons Koster, african drumming	one week residency for local middle school students	304	\$ 133	
Michael Carey, poet	one week residency for local high school students	445	\$ 116	
Jacqueline Thompson, dance	one week residency for local elementary students	363	\$ 106	

Orange City Arts Council 42-1287752

990-EZ 2003 report

Part IV-continued list of directors

Greta Carlson 207 Iowa Ave. N.W. Orange City	Secretary IA 51041	None (1/2 hr)
Kathy Brogan 404 1st St. N.E. Orange City IA	Treasurer 51041	None (1/2 hr)
Bill Herzog 214 Kentucky S.W. Orange City	Director IA 51041	None
Andrea Van Beek 806 Arizona N.W. Orange City	Director IA 51041	None
Janie Van Dyke 413 Delaware S.W. Orange City	Director IA 51041	None
Ann Juhl 507 2nd St. S.W. Orange City	Director IA 51041	None
Martha Rankin 421 2nd St. S.W. Orange City	Director IA 51041	None
Margene Eekhoff 519 Delaware S.W. Orange City	Director IA 51041	None
Perry Borchard 203 Louisiana S.W. Orange City	Director IA 51041	None
Bonnie De Jong 426 Central S.W. Orange City	Director	None

Orange City Arts Council 42-1287752
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Part V

In regards to line 35:

The Orange City Arts Council did not report revenue from line 2 on a Form 990-T because all of the admission revenue listed on line 2 is directly related to the purpose of the Orange City Arts Council, that is, promoting the arts in our community. All admission receipts are placed into the account and used for further programming.