

**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)

OMB No. 1545-1150

**2005**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

► 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.

**A For the 2005 calendar year, or tax year beginning** July 1, 2005, and ending June 30, 2006

- 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.

ORANGE CITY ARTS COUNCIL  
PO BOX 202  
ORANGE CITY IA 51041-0202

**Employer identification number**  
I 42 : 1287752  
**Telephone number**  
R (712) 707-4885  
**Group Exemption Number**  
S

• 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) ►

**I Website:** ►

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

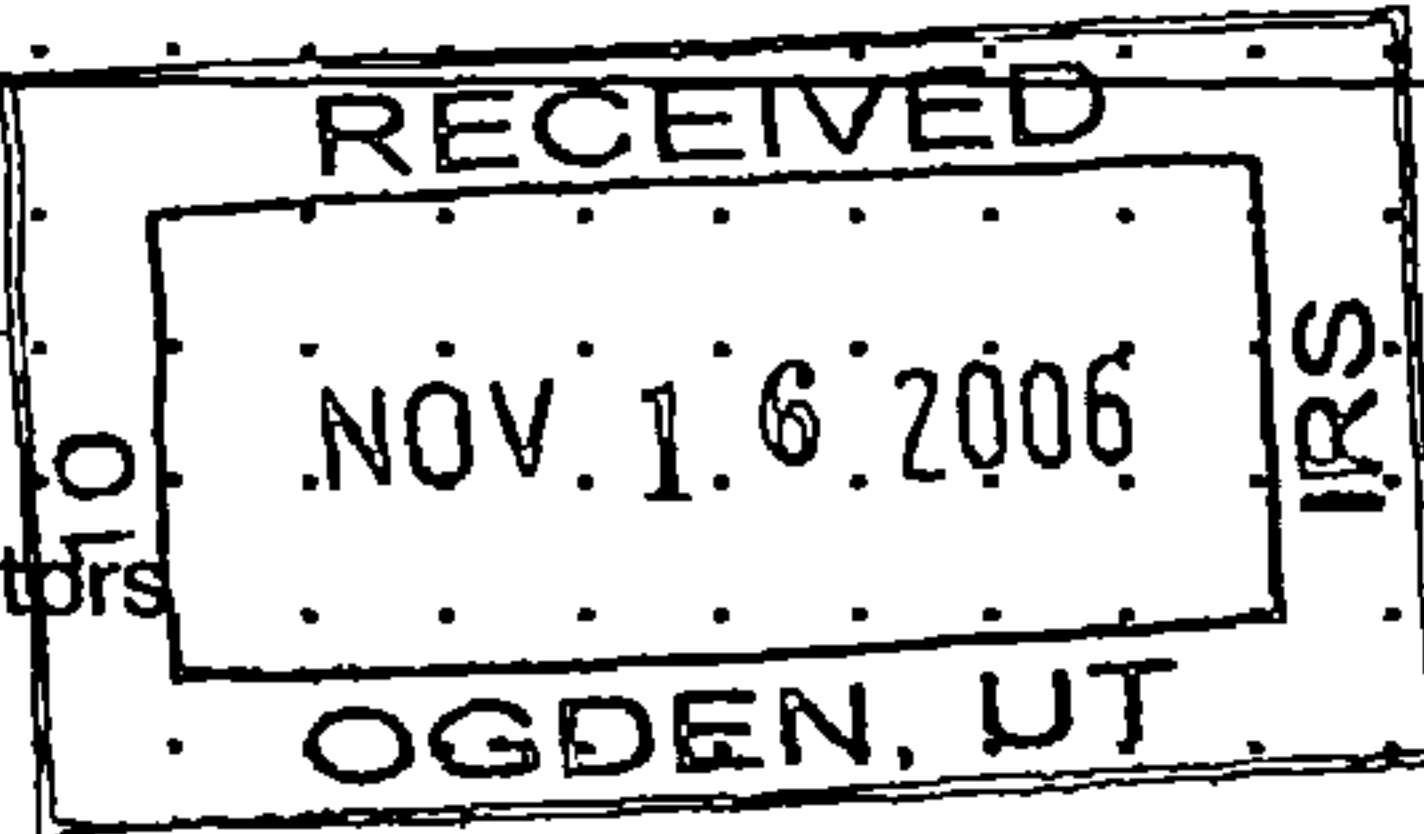
**J Organization type (check only one)**  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**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 chooses to file a return, be sure to file a complete return. 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 38 of the instructions.)**

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	42,376
	2	Program service revenue including government fees and contracts	2	1,999
	3	Membership dues and assessments	3	0
	4	Investment income	4	190
	5a	Gross amount from sale of assets other than inventory	5a	0
	5b	Less: cost or other basis and sales expenses	5b	0
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule).	5c	0
	6	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	0
	6b	Less: direct expenses other than fundraising expenses	6b	0
6c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c	0	
7a	Gross sales of inventory, less returns and allowances	7a	0	
7b	Less: cost of goods sold	7b	0	
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	0	
8	Other revenue (describe ► misc. income from projects )	8	1,572	
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8).	9	46,137	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	0
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	19,299
	13	Professional fees and other payments to independent contractors	13	23,815
	14	Occupancy, rent, utilities, and maintenance	14	0
	15	Printing, publications, postage, and shipping	15	3,000
	16	Other expenses (describe ► misc. expenses & project costs )	16	3,112
	17	<b>Total expenses</b> (add lines 10 through 16)	17	49,226
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)	18	(3,089)
	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	12,958
	20	Other changes in net assets or fund balances (attach explanation)	20	0
	21	<b>Net assets or fund balances at end of year</b> (combine lines 18 through 20)	21	9,869



**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 page 41 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	12,958	22 9,869
23 Land and buildings	0	23 0
24 Other assets (describe ► )	0	24 0
25 <b>Total assets</b>	12,958	25 9,869
26 <b>Total liabilities</b> (describe ► )	0	26 0
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	12,958	27 9,869

Part III Statement of Program Service Accomplishments (See page 42 of the instructions.)		Expenses
What is the organization's primary exempt purpose? <u>to promote the arts in Orange City</u> 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.		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
28	<u>Antonio Sacre, bi-lingual storyteller</u> <u>2 community, 6 school, college, factory, library performances</u> <u>benefited 2318 people</u> (Grants \$ <u>8961</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a 17,080
29	<u>Quink, a vocal quintet from the Netherlands</u> <u>evening community performance, daytime college master class</u> <u>benefited 148 people</u> (Grants \$ <u>1500</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a 4,746
30	<u>Orange City Community Band</u> <u>4 concerts given in summer</u> <u>benefited 1196 people</u> (Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a 2,452
31	Other program services (attach schedule) . . . . . (Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a 2,156
32	<b>Total program service expenses (add lines 28a through 31a)</b> . . . . .	<b>32</b>

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 42 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. 22 hrs	\$17,624		
Karen Barker 321 Albany N.E. Orange City, IA	President 1 hr	0		
Keith Allen 601 Delaware S.E. Orange City, IA	Vice Pres. 1/2 hr	0		
Greta Carlson 207 Iowa N.W. Orange City, IA	Secretary 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.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements? . . . . .		x
35b	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.) . . . . .		n/a
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <u>37a</u> 0		
37b	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
38b	b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved . . . . .		n/a
39	501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9 . . . . .		n/a
39b	b Gross receipts, included on line 9, for public use of club facilities . . . . .		n/a
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0</u> ; section 4912 ▶ <u>0</u> ; section 4955 ▶ <u>0</u>		
40b	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 Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ <u>n/a</u>		
	d Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ <u>n/a</u>		

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

11 List the states with which a copy of this return is filed. ▶ None, not required in Iowa

12a The books are in care of ▶ Joyce Bloemendaal Telephone no. ▶ (712) 707-4885  
Located at ▶ 125 Central S.E. Orange City, IA ZIP + 4 ▶ 51041-0202

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

	Yes	No
42b		x
42c		x

If "Yes," enter the name of the foreign country: ▶ \_\_\_\_\_

See the instructions for exceptions and filing requirements for Form TD F 90-22.1.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . .

If "Yes," enter the name of the foreign country: ▶ \_\_\_\_\_

13 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 | 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.

**Please sign here**  
▶ Karen Barker 11/9/06  
Signature of officer Date

▶ Karen Barker, President, Orange City Arts Council  
Type or print name and title.

<b>Preparer's Use Only</b>	Preparer's signature ▶	Date	Check if self-employed ▶ <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	EIN ▶	Phone no. ▶ ( )	



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

	Yes	No
<b>1</b> 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.		
<b>2</b> 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.)		
<b>a</b> Sale, exchange, or leasing of property? . . . . .		X
<b>b</b> Lending of money or other extension of credit? . . . . .		X
<b>c</b> Furnishing of goods, services, or facilities? . . . . .		X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .		X
<b>e</b> Transfer of any part of its income or assets? . . . . .		X
<b>3a</b> 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.) . . . . .		X
<b>b</b> Do you have a section 403(b) annuity plan for your employees? . . . . .		X
<b>c</b> During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		X
<b>4a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds? . . . . .		X
<b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services? . . . . .		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)(ii). 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)** sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ▶  Type 1  Type 2  Type 3

Provide the following information about the supported organizations. (See page 6 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	30,400	31,181	27,378	24,028	112,987
<b>16</b> Membership fees received	0	0	0	0	0
<b>17</b> 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	11,934	12,237	12,547	21,654	58,372
<b>18</b> 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	157	166	226	313	862
<b>19</b> Net income from unrelated business activities not included in line 18.	0	0	0	0	0
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
<b>21</b> 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
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	305	305
<b>23</b> Total of lines 15 through 22	44,291	45,384	41,951	46,300	177,926
<b>24</b> Line 23 minus line 17	32,357	33,147	29,404	24,646	119,554
<b>25</b> Enter 1% of line 23	443	454	420	463	
<b>26 Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24					<b>26a</b> 2,391
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 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					<b>26b</b> 0
c Total support for section 509(a)(1) test: Enter line 24, column (e)					<b>26c</b> 119,554
d Add: Amounts from column (e) for lines: 18 <u>862</u> 19 <u>0</u> 22 <u>305</u> 26b <u>0</u>					<b>26d</b> 1,167
e Public support (line 26c minus line 26d total)					<b>26e</b> 118,387
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					<b>26f</b> 99 %
<b>27 Organizations described on line 12:</b> 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:  (2004) ..... (2003) ..... (2002) ..... (2001) .....					
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 11b, 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:  (2004) ..... (2003) ..... (2002) ..... (2001) .....					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					<b>27c</b> _____
d Add: Line 27a total _____ and line 27b total _____					<b>27d</b> _____
e Public support (line 27c total minus line 27d total)					<b>27e</b> _____
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					<b>27f</b> _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27g</b> _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					<b>27h</b> _____ %
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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
<b>29</b>	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? . . . . .		
<b>30</b>	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? . . . . .		
<b>31</b>	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.) ..... ..... .....		
<b>32</b>	Does the organization maintain the following:		
<b>a</b>	Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<b>32a</b>	
<b>b</b>	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<b>32b</b>	
<b>c</b>	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<b>32c</b>	
<b>d</b>	Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	<b>32d</b>	
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
<b>33</b>	Does the organization discriminate by race in any way with respect to:		
<b>a</b>	Students' rights or privileges? . . . . .	<b>33a</b>	
<b>b</b>	Admissions policies? . . . . .	<b>33b</b>	
<b>c</b>	Employment of faculty or administrative staff? . . . . .	<b>33c</b>	
<b>d</b>	Scholarships or other financial assistance? . . . . .	<b>33d</b>	
<b>e</b>	Educational policies? . . . . .	<b>33e</b>	
<b>f</b>	Use of facilities? . . . . .	<b>33f</b>	
<b>g</b>	Athletic programs? . . . . .	<b>33g</b>	
<b>h</b>	Other extracurricular activities? . . . . .	<b>33h</b>	
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
<b>34a</b>	Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<b>34a</b>	
<b>b</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.	<b>34b</b>	
<b>35</b>	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 . . . . .	<b>35</b>	

**Orange City Arts Council 42-1287752**

**990-EZ 2005 report**

**Part I-attached schedule**

**In regards to line 1:**

The City of Orange City, 125 Central S.E. Orange City, IA 51041 pd. \$16,600 to support the Orange City Arts Council in fiscal year 2005-06.

**Orange City Arts Council 42-1287752**  
**990-EZ 2005 report**  
**Part III-attached schedule**

<u>Program Service</u>	<u>Description</u>	<u># Benefiting</u>	<u>Expense</u>	<u>Grant</u>
Summer Suites	3 performing groups in 3 local garden locations, for community	169	\$1086	
Summer Singing Sensation	community chorus performance in downtown park	380	\$ 673	
Art Fest/Ice Cream Social	art activities and music perf. for persons of all ages	329	\$ 174	
Joey Gulizia, jazz musician	one week residency for local elementary school students	419	\$ 112	
Fax Gilbert, mime artist	one week residency for middle school students	321	\$ 111	

**Orange City Arts Council 42-1287752**  
**990-EZ 2005 report**  
**Part IV-continued list of directors**

Perry Borchard 203 Louisiana S.W. Orange City	Treasurer IA 51041	0 (1/2 hr)
Margene Eekhoff 519 Delaware S.W. Orange City	Director IA 51041	0
Bonnie De Jong 426 Central S.W. Orange City	Director IA 51041	0
Coleman McAllister 125 Frankfort S.E. Orange City	Director IA 51041	0
Lori Kroeze 505 Florida S.W. Orange City	Director IA 51041	0
Marilyn Van Engelenhoven 320 Iowa S.W. Orange City	Director IA 51041	0
Kim Starckenburg 524 Arizona S.W. Orange City	Director IA 51041	0
Leanne Bonnecroy 4757 Jackson Ave. Orange City	Director IA 51041	0
Dori Wooldridge 112 Colorado N.W. Orange City	Director IA 51041	0

**Orange City Arts Council 42-1287752**  
**990-EZ 2005 report**  
**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.