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## 2012 Tax Return(s)

**Prepared for** Western Colorado Center for the Arts Inc  
Client Code: 9335

**Account Number** 795828  
**Release Number** 2012.05010

**Prepared by** James R Grisier & Associates, LLC  
2135 N Seventh St  
Grand Junction, CO  
81501  
  
970-243-8245

**Processing** Date: 01/20/2014  
Time: 14:04:48

**Special  
Instructions**

**Messages**

## Return Information

### INFORMATIONAL

Form: 990 Page 11

- Form 990, Page 11, Line 11b. If the organization is reporting publicly traded stock for which the organization holds 5% or more of the outstanding shares of the same class or publicly traded stock in a corporation that comprises more than 5% of the organization's total assets it should be reported on line 12 of the balance sheet as "Other Securities." (32999)

Form: 990 Page 12

- Form 990. Page 12, Part XII, line 2b. This question has been answered as "Yes," to indicate that the organization's financial statements were audited by an independent accountant. If these financial statements contained a footnote regarding the organization's liability for uncertain tax positions under FIN 48 a statement must be included on Schedule D, Part XIV providing the text of this footnote. Use Interview Form 990-17, Box 170 to prepare this statement. Refer to the official instructions for Schedule D (Form 990), Part X for specific reporting requirements. (34659)

Form: Extension Entity: 1

- Form 8868. Form 8868 has been prepared to request an extension of time to file Form 990. Form 8868 must be filed by November 15, 2013.

If Form 8868 is NOT being filed electronically.

Mail Form 8868 to: Internal Revenue Service Center  
Ogden, UT 84201-0045

Note that specific extension filing instructions may be prepared by making the appropriate entry on Interview Form 4, Box 46 and/or Interview Form 6, Box 47. (30120)

Form: DP-8 Sheet: 1 Box: 31

- Depreciation. The mid-quarter convention has been used since more than 40% of the business portion of the basis of tangible personal property is placed in service during the last 3 months of the taxable year. (30153)

## Return Information

Form: FD eFile

- Electronic Filing. Form 8868, Part I has been prepared for Form 990 for electronic filing. The filing due date (11/15/13) for Form 8868, Part I has passed. The extension diagnostics have been suppressed and the extension menu is no longer available. If applicable, the extension menu can be turned back on by using the Unlock feature on Interview Form EXT-1. Note that the IRS will not accept an extension that is filed after the due date (including the 5-day perfection period, if applicable). (33520)
- Electronic Filing. The following EFIN 840469 is being used to electronically file Form 990. Be sure that this EFIN is listed in the IRS database and is in accepted status for processing of Exempt Organization returns. The IRS Ogden help desk (866 255-0654) may be contacted to update this EFIN for electronic filing of Exempt Organization returns if necessary. (37015)

Form: EF-1 Sheet: 1 Box: 37

- Electronic Filing. The following Name Control WEST has been computed and is being used to electronically file Form 990 for Western Colorado Center for the Arts Inc. This Name Control is used to match the organization's Name and EIN with the IRS e-File database. If this information does not match the IRS database the return will be rejected and must be corrected before being resubmitted. The IRS help desk (800 829-4933) may be contacted to verify the information in the e-File database. If the Name Control cannot be computed correctly because the organization's name shown on Form 990 does not match the IRS database it can be overridden on Interview Form EF-1, Box 37. (37026)

Form: FD eFile

- Electronic Filing. Form 990 has qualified for electronic filing. If a printed copy of the return is generated and electronic processing of the return is completed, do not mail the printed copy of the return to the IRS. Form 8879-EO must be retained by the electronic return originator for three years. (39494)

MS WORD LETTERS

- The following MS Word letters were created for this return:

Transmittal Letter

ELECTRONIC FILING STATUS REPORT

TAXING AUTHORITY	RETURN STATUS	ELECTRONIC FILING STATUS	DATE EXPORTED
Federal Form 990	Qualified		01/20/2014
Federal 8868	Prev Exported		11/12/2013

## Input Overrides

NAME: **Western Colorado Center for the Arts Inc**

ID Number: **84-0579106**

Unit	Form	Entity	Box	Description	Amount/Percentage
990	990-14		34	Compensation of Current Officers - Program Services	24,135.
990	990-14		35	Compensation of Current Officers - Mgmt & General	7,720.
990	990-14		36	Compensation of Current Officers - Fundraising	16,551.
990-D	990D-3		100	End of Year Balance - Current Year Endowment Funds	573,585.
990-D	990D-3		101	End of Year Balance - Prior Year Endowment Funds	531,549.
990-D	990D-3		102	End of Year Balance - Two Years Back Endowment Funds	509,662.
990-D	990D-3		103	End of Year Balance - Three Years Back Endowment Funds	311,279.
990-D	990D-3		104	End of Year Balance - Four Years Back Endowment Funds	298,494.
990	990-16		49	Buildings and Equipment - End of Year	983,082.
990	990-16		51	Accumulated Depreciation - End of Year	716,719.
990	990-16		53	Land - End of Year	53,905.
990	990-13		164	Total Revenue	449,388.
990	990-15		65	Total Expenses	454,149.
990	990-15		66	Revenue Less Expenses	-4,761.

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JRG - 01/18/14 01:54PM 990 Page 1

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See 9335 2012 FYE 063013 BS, P&L, Worksheets.xlsx P&L by Class  
for CCH Entry tab.

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JRG - 01/18/14 01:54PM 990 Page 1

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See 9335 2012 FYE 063013 BS, P&L, Worksheets.xlsx P&L by Class  
for CCH Entry tab.

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JRG - 01/18/14 01:47PM Interview Form 990-3

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See 9335 2012 FYE 063013 BS, P&L, Worksheets.xlsx P&L by Class  
for CCH Entry tab.

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JRG - 01/18/14 01:48PM Interview Form 990-2

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See 9335 2012 FYE 063013 BS, P&L, Worksheets.xlsx P&L by Class  
for CCH Entry tab.

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JRG - 01/18/14 01:48PM Interview Form 990-2

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See 9335 2012 FYE 063013 BS, P&L, Worksheets.xlsx P&L by Class  
for CCH Entry tab.

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JRG - 01/18/14 01:48PM Interview Form 990-3

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See 9335 2012 FYE 063013 BS, P&L, Worksheets.xlsx P&L by Class  
for CCH Entry tab.

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KMT - 11/04/13 12:17PM Interview Form 990-6

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wp 29

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KMT - 11/04/13 12:17PM Interview Form 990-6

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wp 27

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JRG - 01/18/14 01:51PM 990 Page 9

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See 9335 2012 FYE 063013 BS, P&L, Worksheets.xlsx P&L by Class  
for CCH Entry tab.

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JRG - 01/18/14 01:55PM 990 Page 9

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See 9335 2012 FYE 063013 BS, P&L, Worksheets.xlsx P&L by Class  
for CCH Entry tab.

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JRG - 01/18/14 01:50PM 990 Page 10

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See 9335 2012 FYE 063013 BS, P&L, Worksheets.xlsx P&L by Class  
for CCH Entry tab.

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Notes

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JRG - 01/18/14 01:52PM 990 Page 10

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See 9335 2012 FYE 063013 BS, P&L, Worksheets.xlsx P&L by Class for CCH Entry tab.

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KMT - 01/13/14 02:31PM Interview Form 990D-2

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Took blurb in box 45 below from 2012 audit, page 9

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JRG - 01/18/14 02:33PM Interview Form 990D-3

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See w/p 32

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JRG - 01/18/14 02:33PM Interview Form 990D-3

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See w/p 32

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JRG - 01/18/14 02:33PM Interview Form 990D-3

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See w/p 32

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JRG - 01/18/14 02:33PM Interview Form 990D-3

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See w/p 32

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KMT - 01/13/14 03:00PM Interview Form 990D-2

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below was sent to us from Camille via email 1/13/14.

I did not attach the list, as per diagnostics, you can't attach PDF's to the return and still efile.

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KMT - 11/04/13 09:28AM Interview Form 990G-2

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input for this page is all from Sch G tab of BS, P&L, Worksheets Excel workbook, items in pink shading.

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KMT - 11/11/13 04:34PM Interview Form 990M-1

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Art Center chooses not to capitalize, there would be no revenue reported, and this will be "0" or "none" per tax prep partner 26,020.

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KMT - 11/04/13 02:22PM Interview Form 10

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Current president per wp 30

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KMT - 09/26/12 10:41AM Interview Form 990-9

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Per 990 instructions W2 wages, box 5 (medicare wages) for the calendar year ending within the organizations fiscal year.

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Notes

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KMT - 10/15/12 03:54PM Interview Form 990-9

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Company match on Simple IRA - calendar year

KMT - 10/16/12 10:03AM Interview Form DP-1

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per wp 37

KMT - 10/16/12 10:04AM Interview Form DP-1

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per wp 37

kmt - 10/31/13 09:28AM Interview Form DP-1

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Program as used to display art

KMT - 11/02/11 09:42AM Interview Form DP-1

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department heading

KMT - 11/02/11 09:42AM Interview Form DP-1

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Department Heading

KMT - 11/02/11 09:48AM Interview Form DP-1

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Department Heading

KMT - 11/02/11 09:51AM Interview Form DP-1

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Department Heading

KMT - 11/02/11 09:58AM Interview Form DP-1

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Department Heading

KMT - 11/02/11 10:02AM Interview Form DP-1

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Department Heading

KMT - 10/28/11 04:11PM Interview Form EF-1

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picks up from input sheet 10

kmt - 10/31/13 03:36PM Interview Form 990-11

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Amount from Sch G tab of Excel workbook BS, P&L, shaded in blue.

the amount for Statement of Revenue, line 8a comes from input sheet 990G-2, boxes 33,37 & 41 for events reported on Sch G IF this box is not filled in. Since only the events grossing over \$5,000 are used for Sch G, use this box to enter contributions

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Notes



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for ALL fundraising events. (this note copied from 2011)

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**Notes**

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KMT - 11/04/13 11:04AM Interview Form 990-14

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wages	23,432.00
company paid IRA	703.00
	<hr/>
	24,135.00
	<hr/>

KMT - 11/04/13 11:23AM Interview Form 990-14

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Gross wage	7,514.00
IRA	206.00
	<hr/>
	7,720.00
	<hr/>

KMT - 11/04/13 11:23AM Interview Form 990-14

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gross wage	16,069.00
IRA	482.00
	<hr/>
	16,551.00
	<hr/>

JRG - 01/19/14 09:13AM Interview Form 990-16

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Original amount	689,628.00
Adjust to audited f/s	-306.00
	306.00
	<hr/>
	689,628.00
	<hr/>

JRG - 01/19/14 09:13AM Interview Form 990-16

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Original amount	716,719.00
Adjuste to audit	-306.00
	306.00
	<hr/>
	716,719.00
	<hr/>

JRG - 01/19/14 09:46AM Interview Form 990-18

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Per trial balance	23,123.00
Additional reconcililation adj	
See notes on the t/b	9,163.00
	<hr/>
	32,286.00
	<hr/>

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KMT - 10/18/12 09:22AM Interview Form 990-16

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WF checking	50,556.00
FNBR Guild	3,960.00
Petty Cash	900.00
	<hr/>
	55,416.00
	<hr/>

KMT - 10/18/12 09:22AM Interview Form 990-16

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Wells Fargo Savings	25,239.00
Alpine Bank	39,440.00
	<hr/>
	64,679.00
	<hr/>

KMT - 10/18/12 09:28AM Interview Form 990-17

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total liabilities	53,932.00
less deferred revenue	-24,709.00
	<hr/>
	29,223.00
	<hr/>

KMT - 10/18/12 09:30AM Interview Form 990-18

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unrestricted fund balance	379,337.00
net income	-2,215.00
	<hr/>
	377,122.00
	<hr/>

KMT - 11/04/13 12:20PM Interview Form 990-16

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WF checking	45,048.00
FNBR Guild	5,198.00
Petty Cash	900.00
	<hr/>
	51,146.00
	<hr/>

KMT - 11/04/13 12:20PM Interview Form 990-16

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Wells Fargo savings	25,264.00
Alpine Bank	41,022.00
	<hr/>
	66,286.00
	<hr/>

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KMT - 11/04/13 12:23PM Interview Form 990-16

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misc receivable	1,352.00
prepaid exp	4,519.00
	<hr/>
	5,871.00
	<hr/>

KMT - 11/04/13 12:29PM Interview Form 990-17

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total liabilities	60,063.00
less deferred revenue	-23,626.00
	<hr/>
	36,437.00
	<hr/>

KMT - 11/04/13 12:30PM Interview Form 990-18

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unrestricted fund balance	373,359.00
net income	22,341.00
Additional reconciliation adj	
see the notes on the t/b	-9,163.00
	<hr/>
	386,537.00
	<hr/>

KMT - 01/13/14 12:10PM Interview Form 990M-1

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silent auction	54.00
live auction	29.00
	<hr/>
	83.00
	<hr/>

KMT - 10/31/11 03:36PM Interview Form 990-13

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tuition - education	105,131.00	113,941.00
		0.00
facility rental-education	4,201.00	4,242.00
admission rev-education	445.00	530.00
misc income-education	474.00	
	<hr/>	<hr/>
	110,251.00	118,713.00
	<hr/>	<hr/>

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KMT - 10/31/11 05:00PM Interview Form 990-13

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art sales-exhib	29,081.00	41,762.00
art supply sales-exhib		0.00
submission-exhib	3,760.00	4,005.00
admission-exhib	1,412.00	1,763.00
facility rental-exhib	4,294.00	5,761.00
facility rental-admin	6,576.00	5,236.00
admission-admin	57.00	
	<hr/>	<hr/>
	45,180.00	58,527.00
	<hr/>	<hr/>

KMT - 10/31/11 04:48PM Interview Form COM-1

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art sales-gift shop	7,954.00	9,161.00
art supply sales-gift shop	854.00	1,244.00
misc income-gift shop	86.00	36.00
art supply sales - education	9,115.00	7,572.00
items in orange on P&L		
	<hr/>	<hr/>
	18,009.00	18,013.00
	<hr/>	<hr/>

KMT - 10/31/11 04:53PM Interview Form COM-1

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inventory sold-gift shop	715.00	1,094.00
diff on inventory	-504.00	-33.00
inventory sold-education		
inventory sold-admin	82.00	26.00
	<hr/>	<hr/>
	293.00	1,087.00
	<hr/>	<hr/>

kmt - 10/31/13 02:47PM Interview Form 990-11

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events-donations	100.00	
events-grants	8,500.00	
guild-grants	1,850.00	
	<hr/>	
	10,450.00	
	<hr/>	

kmt - 10/31/13 02:48PM Interview Form 990-11

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From WCCA Foundation		
related-education	1,500.00	
related-admin	9,000.00	
related-capital projects	3,400.00	
	<hr/>	
	13,900.00	
	<hr/>	

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donations-education	5,150.00
donations-admin	33,954.00
grants-education	20,222.00
grants-exhibitions	43,450.00
grants-admin	0.00
donations-fundraising(not an event)	12,685.00
capital fund contrib-other inc	45,000.00
donations-exhibitions	10.00
	<hr/>
	160,471.00
	<hr/> <hr/>

KMT - 10/15/12 04:10PM Interview Form DP-1

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2010 990 return	1,577.00
less audit adjustment	-738.00
	<hr/>
	839.00
	<hr/> <hr/>

KMT - 10/18/12 11:38AM Interview Form A-2

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tuition	113,941.00
art sales	121,274.00
art supply sales	8,817.00
submission/entry fees	10,020.00
admission revenue	3,652.00
facility rental	19,739.00
guild income	7,904.00
more below-scroll down	
misc income	4,320.00
less fundraising income (blue)	-94,413.00
	<hr/>
	195,254.00
	<hr/> <hr/>

KMT - 11/01/11 04:44PM Interview Form A-2

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tuition, facility fee-Educatio  
Sales, facility fee, admission  
entry fees-exhibitions  
gift shop sales

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tuition	105,132.00
art sales	97,197.00
art supply sales	9,969.00
submission/entry fees	4,540.00
admission revenue	3,474.00
facility rental	19,471.00
guild income	8,790.00
more below-scroll down	
misc income	7,015.00
less fundraising income(blue)	-82,147.00
	<u>173,441.00</u>

kmt - 10/31/13 03:33PM Interview Form 990-11

art sales-events	57,656.00
art sales-guild	802.00
entry fee-events	780.00
admission-events	1,560.00
facility rental-events	4,400.00
guild income-guild	8,790.00
misc income-events	774.00
see more scroll down	
misc income-admin	5,681.00
art sales-education	1,704.00
contributions included in	
gross receipts (Sch G wksht)	23,135.00
less fundraising(not event)	-12,685.00
	<u>92,597.00</u>

kmt - 10/31/13 03:35PM Interview Form 990-11

food & bev-admin	3,210.00
artist commission-events	16,335.00
food & bev-events	678.00
contract serv-events	0.00
guild expenses-guild	2,531.00
note: all COGS except last	
	<u>22,754.00</u>

## 2012 Return Summary

Western Colorado Center for the Arts Inc

84-0579106

Form 990:

Total Revenue	473,668.
Total Expenses	452,970.
Excess <Deficit>	20,698.
Beginning Net Assets	421,481.
Changes in Net Assets	1,644.
Ending Net Assets (1)	443,823.

Balance Sheet Analysis

Ending Total Assets	503,886.
Ending Total Liabilities	60,063.
Ending Total Net Assets or Fund Balances (2)	443,823.

Ending Total Assets Minus Liabilities and Net Assets	0.
Ending Net Assets Difference Between Items (1) and (2)	0.



James R. Grisier and Associates, LLC

*Certified Public Accountant*

2135 North 7th Street  
Grand Junction, CO 81501  
Telephone - 970-243-8245  
Facsimile - 970-243-8291

James R. Grisier, CPA, CVA

January 20, 2014

Western Colorado Center for the Arts Inc  
1803 N 7<sup>th</sup> Street  
Grand Junction, CO 81501

Dear Robbie:

Enclosed is the organization's 2012 Exempt Organization return.

Specific filing instructions are as follows.

**FORM 990 RETURN:**

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

We have enclosed mailing envelopes for your convenience in filing the return.

Please review the return for completeness and accuracy.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

We have prepared the return from information you furnished us without verification. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Sincerely yours,

James R Grisier, CPA

**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)

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

**A For the 2012 calendar year, or tax year beginning JUL 1, 2012 and ending JUN 30, 2013**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> Western Colorado Center for the Arts Inc Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1803 N 7th St. City, town, or post office, state, and ZIP code Grand Junction, CO 81501 <b>F Name and address of principal officer:</b> Robbie Breaux same as C above	<b>D Employer identification number</b> 84-0579106 <b>E Telephone number</b> (970) 243-7337 <b>G Gross receipts \$</b> 501,950. <b>H(a) Is this a group return for affiliates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b) Are all affiliates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c) Group exemption number</b> ▶
<b>I Tax-exempt status:</b> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J Website:</b> ▶ gjartcenter.org		
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L Year of formation:</b> 1957 <b>M State of legal domicile:</b> CO

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>To promote the enjoyment and understanding of the arts.</u>			
Activities & Governance	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>		16
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>		16
	<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>5</b>		44
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>		0
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>		0.
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>		0.
Revenue			Prior Year	Current Year
	<b>8</b> Contributions and grants (Part VIII, line 1h)		196,401.	244,165.
	<b>9</b> Program service revenue (Part VIII, line 2g)		177,240.	155,431.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		1,631.	2,113.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		74,116.	71,959.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		449,388.	473,668.
Expenses				
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		213,909.	221,555.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 59,927.			
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		240,240.	231,415.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		454,149.	452,970.
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12		-4,761.	20,698.
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	<b>20</b> Total assets (Part X, line 16)		475,413.	503,886.
	<b>21</b> Total liabilities (Part X, line 26)		53,932.	60,063.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20		421,481.	443,823.

**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.

<b>Sign Here</b>	Signature of officer Robbie Breaux, President Type or print name and title	Date	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name James R Grisier, CPA Preparer's signature Date 01/18/14 Check <input checked="" type="checkbox"/> if self-employed PTIN P00018693	Firm's EIN ▶ 84-0854409	Phone no. 970-243-8245
	Firm's name ▶ James R Grisier & Associates, LLC		
	Firm's address ▶ 2135 N Seventh St Grand Junction, CO 81501		

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

1 Briefly describe the organization's mission: The Art Center is a community arts organization dedicated to improving quality of life by promoting the enjoyment and understanding of the visual arts and related arts through studio art instruction, educational programs for children and adults, exhibitions and the

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 [X] No

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

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 \$ 122,871. including grants of \$ ) (Revenue \$ 48,631.) Art exhibitions available for public viewing daily and during monthly openings, patronized by over 3,000 people.

4b (Code: ) (Expenses \$ 196,011. including grants of \$ ) (Revenue \$ 119,366.) Education programs providing art instruction to over 1,000 students.

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 318,882.

**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)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		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? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		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 and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		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? <i>If "Yes," complete Schedule J</i> .....		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i> .....		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	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i> .....		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> .....		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? <i>If "Yes," complete Schedule L, Part III</i> .....		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? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		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? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	X	
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		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? <i>If "Yes," complete Schedule R, Part I</i> .....		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		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? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

**Note.** All Form 990 filers are required to complete Schedule O .....

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Input box for Schedule O response

Main table with columns for question ID, question text, and Yes/No response. Includes rows 1a-1c, 2a-2b, 3a-3b, 4a-4a, 5a-5c, 6a-6b, 7a-7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, 14a-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 to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	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.		
	1a 16		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	1b 16		
<b>2</b>	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?		X
<b>3</b>	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?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	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?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	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		X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</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?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?		X
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official		X
<b>b</b>	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</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?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **CO**
- 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: **Camille Silverman - (970) 243-7337**  
**1803 N 7th St, Grand Junction, CO 81501**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question 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 organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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) Betty Bechtel Vice Pres-Current	0.00	X		X				0.	0.	0.
(2) Donna A. Bergman Director-Outgoing	0.00	X						0.	0.	0.
(3) John Hopkins Director	0.00	X						0.	0.	0.
(4) Jac Kephart Director-Outgoing	0.00	X						0.	0.	0.
(5) Luis Lopez Director	0.00	X						0.	0.	0.
(6) Kendra McDaniel Director	0.00	X						0.	0.	0.
(7) Greg A. Mikolai Director	0.00	X						0.	0.	0.
(8) Karen Moore Director	0.00	X						0.	0.	0.
(9) Flint Ogle Director	0.00	X						0.	0.	0.
(10) Chuck Shear Director	0.00	X						0.	0.	0.
(11) Ronna Capra Treasurer-Current	0.00	X		X				0.	0.	0.
(12) Heidi Ihrke Director	0.00	X						0.	0.	0.
(13) Steve Jones Director	0.00	X						0.	0.	0.
(14) Pat Tucker Director	0.00	X						0.	0.	0.
(15) Kathy Oshea Director	0.00	X						0.	0.	0.
(16) Jon Burnham Pres-Outgoing	0.00			X				0.	0.	0.
(17) Anita T. Pisciotte Secretary-Outgoing	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 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			
(18) Camille Silverman Executive Director	40.00			X				44,451.	0.	1,314.
(19) Robbie Breaux President-Current	0.00			X				0.	0.	0.
(20) Sue Samuelson Secretary-Current	0.00			X				0.	0.	0.
<b>1b Sub-total</b>								44,451.	0.	1,314.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								44,451.	0.	1,314.

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

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
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? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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
NONE		

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 to any question in this Part VIII

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b	51,600.			
	c Fundraising events	1c	10,450.			
	d Related organizations	1d	13,900.			
	e Government grants (contributions)	1e	7,500.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	160,715.			
	g Noncash contributions included in lines 1a-1f: \$		244.			
	h Total. Add lines 1a-1f		244,165.			
	Program Service Revenue	2 a Education Programs	Business Code 611610	110,251.	110,251.	
b Art Exhibitions		712110	45,180.	45,180.		
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			155,431.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,198.		2,198.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses		85.		
		c Gain or (loss)		-85.		
	d Net gain or (loss)		-85.		-85.	
8 a Gross income from fundraising events (not including \$ 10,450. of contributions reported on line 1c). See Part IV, line 18	a	82,147.				
	b Less: direct expenses	b	22,754.			
	c Net income or (loss) from fundraising events		59,393.		59,393.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a	18,009.				
	b Less: cost of goods sold	b	5,443.			
	c Net income or (loss) from sales of inventory		12,566.	12,566.		
Miscellaneous Revenue		Business Code				
11 a	a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions.		473,668.	167,997.	0.	61,506.	

**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 to any question 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 United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	48,406.	24,135.	7,720.	16,551.
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	148,645.	113,022.	12,870.	22,753.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,085.	2,453.	55.	577.
9 Other employee benefits				
10 Payroll taxes	21,419.	12,096.	6,410.	2,913.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	9,609.	5,294.	3,074.	1,241.
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 Sch O.)	70,439.	70,439.		
12 Advertising and promotion	3,355.	1,301.	200.	1,854.
13 Office expenses	65,445.	46,059.	11,204.	8,182.
14 Information technology	5,721.	3,157.	1,954.	610.
15 Royalties				
16 Occupancy	37,351.	30,185.	2,409.	4,757.
17 Travel	889.	736.	153.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	306.		306.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	28,706.	3,159.	25,547.	
23 Insurance	9,594.	6,846.	2,259.	489.
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 _____				
b _____				
c _____				
d _____				
e All other expenses _____				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	452,970.	318,882.	74,161.	59,927.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

Check if Schedule O contains a response to any question in this Part X

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	55,416.	<b>1</b>	51,146.	
	<b>2</b> Savings and temporary cash investments .....	64,679.	<b>2</b>	66,286.	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>		
	<b>4</b> Accounts receivable, net .....		<b>4</b>		
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>		
	<b>6</b> 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 instr). Complete Part II of Sch L .....		<b>6</b>		
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>		
	<b>8</b> Inventories for sale or use .....	11,064.	<b>8</b>	10,560.	
	<b>9</b> Prepaid expenses and deferred charges .....	3,135.	<b>9</b>	5,871.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,036,987.			
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 716,719.	295,147.	<b>10c</b> 320,268.	
	<b>11</b> Investments - publicly traded securities .....	45,972.	<b>11</b>	49,755.	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>		
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>		
	<b>14</b> Intangible assets .....		<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	475,413.	<b>16</b>	503,886.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	29,223.	<b>17</b>	36,437.	
	<b>18</b> Grants payable .....		<b>18</b>		
	<b>19</b> Deferred revenue .....	24,709.	<b>19</b>	23,626.	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>		
	<b>22</b> 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 .....		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>		
	<b>25</b> 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 .....		<b>25</b>		
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	53,932.	<b>26</b>	60,063.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets .....	377,122.	<b>27</b>	386,537.	
	<b>28</b> Temporarily restricted net assets .....	19,359.	<b>28</b>	32,286.	
	<b>29</b> Permanently restricted net assets .....	25,000.	<b>29</b>	25,000.	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>		
<b>33</b> Total net assets or fund balances .....	421,481.	<b>33</b>	443,823.		
<b>34</b> Total liabilities and net assets/fund balances .....	475,413.	<b>34</b>	503,886.		

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	473,668.
2	Total expenses (must equal Part IX, column (A), line 25)	2	452,970.
3	Revenue less expenses. Subtract line 2 from line 1	3	20,698.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	421,481.
5	Net unrealized gains (losses) on investments	5	1,644.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	443,823.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	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.		X
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?		X
3b	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		

Form 990 (2012)

**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. ▶ See separate instructions.

OMB No. 1545-0047

**2012**

Open to Public Inspection

Name of the organization <b>Western Colorado Center for the Arts Inc</b>	Employer identification number <b>84-0579106</b>
-----------------------------------------------------------------------------	-----------------------------------------------------

**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?
 

	Yes	No
(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).

(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	
<b>Total</b>									

**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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	206,885.	202,795.	168,234.	196,401.	244,165.	1,018,480.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	206,885.	202,795.	168,234.	196,401.	244,165.	1,018,480.
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						1,018,480.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>7</b> Amounts from line 4 .....	206,885.	202,795.	168,234.	196,401.	244,165.	1,018,480.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	1,786.	1,556.	1,617.	1,631.	2,198.	8,788.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>11 Total support.</b> Add lines 7 through 10						1,027,268.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	1,390,092.
<b>13 First five years.</b> 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 <b>stop here</b> .....	<input type="checkbox"/>					

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	99.14	%
<b>15</b> Public support percentage from 2011 Schedule A, Part II, line 14 .....	<b>15</b>	99.08	%
<b>16a 33 1/3% support test - 2012.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2011.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2012.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2011.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support.</b> (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**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2012.** 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 - 2011.** 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



**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

**2012**

Name of the organization

Employer identification number

Western Colorado Center for the Arts Inc

84-0579106

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization <b>Western Colorado Center for the Arts Inc</b>	Employer identification number <b>84-0579106</b>
-------------------------------------------------------------------------	-----------------------------------------------------

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Alpine Bank 225 North 5th St Grand Junction, CO 81501	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	Bank of the West 3201 F Road Clifton, CO 81520	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	Chuck & Kendra McDaniel 340 Iron Horse Court Grand Junction, CO 81507	\$ 7,952.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	Shear Inc. PO Box 426 Collbran, CO 81624	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	WCCA Endowment Foundation c/o The Art Center 1803 N 7th St Grand Junction, CO 81501	\$ 13,900.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	Wells Fargo Bank 359 Main Street Grand Junction, CO 81501	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization <b>Western Colorado Center for the Arts Inc</b>	Employer identification number <b>84-0579106</b>
-------------------------------------------------------------------------	-----------------------------------------------------

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<u>Chuck &amp; Robbie Breaux</u> <u>PO Box 507</u> <u>Fruita, CO 81521</u>	\$ <u>17,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	<u>Flint Ogle</u> <u>2031 Baseline Dr</u> <u>Grand Junction, CO 81507</u>	\$ <u>9,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	<u>The Colorado Trust</u> <u>1600 Sherman St</u> <u>Denver, CO 80703</u>	\$ <u>12,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	<u>Bacon Family Foundation</u> <u>PO Box 4570</u> <u>Grand Junction, CO 81502</u>	\$ <u>30,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	<u>State of Colorado Economic Development</u> <u>633 S. 17th St, STE 1700</u> <u>Denver, CO 80202</u>	\$ <u>7,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12	<u>US Bank</u> <u>422 White Ave</u> <u>Grand Junction, CO 81501</u>	\$ <u>6,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization <b>Western Colorado Center for the Arts Inc</b>	Employer identification number <b>84-0579106</b>
-------------------------------------------------------------------------	-----------------------------------------------------

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____

Name of organization <b>Western Colorado Center for the Arts Inc</b>	Employer identification number <b>84-0579106</b>
-------------------------------------------------------------------------	-----------------------------------------------------

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

**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. ▶ See separate instructions.

OMB No. 1545-0047

**2012**

Open to Public Inspection

Name of the organization

Western Colorado Center for the Arts Inc

Employer identification number

84-0579106

**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.

	(a) Donor advised funds	(b) Funds and other accounts
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? .....		<input type="checkbox"/> Yes <input type="checkbox"/> 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? .....		<input type="checkbox"/> Yes <input type="checkbox"/> 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.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register .....	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:

	Amount
c Beginning balance	<b>1c</b>
d Additions during the year	<b>1d</b>
e Distributions during the year	<b>1e</b>
f Ending balance	<b>1f</b>

- 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	531,549.	509,662.	311,279.	298,494.	311,833.
b Contributions	45,023.	21,890.	183,151.	1,170.	7,591.
c Net investment earnings, gains, and losses	11,320.	8,497.	29,165.	18,715.	-12,260.
d Grants or scholarships	13,900.	8,500.	13,923.	7,090.	8,720.
e Other expenditures for facilities and programs					
f Administrative expenses	407.		10.	10.	50.
g End of year balance	573,585.	531,549.	509,662.	311,279.	298,494.

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

- a Board designated or quasi-endowment  25.00 %
- b Permanent endowment  41.00 %
- c Temporarily restricted endowment  34.00 %

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)		X
3a(ii)	X	
3b	X	

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.** 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		53,905.		53,905.
b Buildings		756,210.	592,607.	163,603.
c Leasehold improvements				
d Equipment				
e Other		226,872.	124,112.	102,760.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				320,268.

**Part VII Investments - Other Securities.** 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)		
(I)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.** 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)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. FIN 48 (ASC 740) Footnote. 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**

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

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

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

**Part XIII Supplemental Information**

Complete this part to 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 III, line 1a: The Center has adopted a policy of not capitalizing collections in its financial statements, effective January 1, 2001.**

**Accordingly, no collection items are recognized as assets, whether they are purchased or received as a donation. Purchases of collection items reduce net assets in the period when purchased. Proceeds from sales or insurance recoveries are recorded as increases in net assets when received. Although the financial statements do not disclose the cumulative cost of the collection, each of the items in the collection is**

**Part XIII** Supplemental Information (continued)

cataloged, preserved and cared for, and activities verifying their existence and assessing their collection, the proceeds received are used only for the acquisition of other items which meet the characteristics for collection under the Center's policy. The collection includes nearly 300 works representing Western Colorado arts and artists. For the two years ending June 30, 2013, there were no purchases for the collection and no sales of collection items.

Part III, line 4: A very significant aspect of the Art Center's mission is the acquisition, preservation, and display of a permanent collection. We are proud to house and exhibit a collection of nearly 300 historic and contemporary works representing a thorough visual documentary of the art and artists of Western Colorado. Historic Native American artifacts comprise a significant portion of the collection, including numerous exceptional Navajo weavings donated by Dr. Arch Gould and fine pre-Columbian ceramics donated by Philip and Gail Holstein. The contemporary portion of the collection includes works by some of Colorado's most talented and reputable living artists. The collection continues to grow, highlighting the magnitude of the Art Center's vital role in documenting and preserving Western Colorado's artistic heritage, culture, and legacy.

Part V, line 4: To provide funds to support the mission of the Western Colorado Center for the Arts.

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

OMB No. 1545-0047

**2012**

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,  
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Open To Public  
Inspection

Name of the organization

Western Colorado Center for the Arts Inc

Employer identification number

84-0579106

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b> .....	▶					

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Art Auction	Art & Craft Fair	1	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	<b>1</b> Gross receipts .....	56,535.	15,635.	11,443.	83,613.
	<b>2</b> Less: Contributions .....	4,000.	3,000.	1,850.	8,850.
	<b>3</b> Gross income (line 1 minus line 2) .....	52,535.	12,635.	9,593.	74,763.
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....				
	<b>6</b> Rent/facility costs .....				
	<b>7</b> Food and beverages .....	678.			678.
	<b>8</b> Entertainment .....				
	<b>9</b> Other direct expenses .....	16,335.		2,531.	18,866.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				( 19,544 )
	<b>11</b> Net income summary. Combine line 3, column (d), and line 10 .....				55,219.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		<b>1</b> Gross revenue .....			
Direct Expenses	<b>2</b> Cash prizes .....				
	<b>3</b> Noncash prizes .....				
	<b>4</b> Rent/facility costs .....				
	<b>5</b> Other direct expenses .....				
	<b>6</b> Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....				( )	
<b>8</b> Net gaming income summary. Combine line 1, column d, and line 7 .....					

**9** Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
**a** Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
**b** If "Yes," explain: \_\_\_\_\_

- 11** Does the organization operate gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activity operated in:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c** If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

**17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2012**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**

Name of the organization  
**Western Colorado Center for the Arts Inc**

Employer identification number  
**84-0579106**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art .....	<input checked="" type="checkbox"/>	83		N/A
2 Art - Historical treasures .....				
3 Art - Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....				
10 Securities - Closely held stock .....				
11 Securities - Partnership, LLC, or trust interests .....				
12 Securities - Miscellaneous .....				
13 Qualified conservation contribution - Historic structures .....				
14 Qualified conservation contribution - Other .....				
15 Real estate - Residential .....				
16 Real estate - Commercial .....				
17 Real estate - Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ▶ ( _____ )				
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement ..... **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? .....		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? .....		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2012)

**Part II** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Schedule M, Line 33: Art Items Donated to be Auctioned at Fund

Raisers, total of 83 pieces received:

9x19 DeGrazia poster print

20x24 DiGrazia poster print

Pendant and Earrings

Petroglyph Gourd Rattle

Framed Stained Glass Panel

Hand-painted silk scarf

Hand-made scarf

Gaint Leaf pottery bowl (food safe)

3 Venetian masquerade ball masks

Weird deco-ish jar thing

Mixed media on canvas - "To the Victor go the Spoils."

Framed Print

Framed Print

Framed Dali photographic lithograph reproduction.

Framed Photograph

Venetian Mist

Marshes in Blue - pastel

Shattered in Teal

2 metal etched inlay artwork pictures on black lacquer - Seoul S Korea

cir-1971

Black lacquer and mothr of pearl inlay tray and re lacquer mother of

pearl cig box - Seoul S Korea cir-1971

Will paint an 8x10 landscape or still life of buyers chosen subject.

"Aspen Glade" painted wall hanging

**Part II** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

"Water world" watercolor

Stoneware Platter

two mounted copies of painting from the national gallery of art

3 pieces Whale Pottery

Pottery bowl

Hanging Potter vessel

Fostoria Crystal Cake dish

antique crystal cake dish

set Fostoria Cream and Sugar

Hand decorated gourd

hanging pottery planter

2 indian bracelets

4 bosson Heads, made in England

1 Bosson Owl made in England

pottery chip and dip holder and tray

Laminated Wood Bowl. Decorative - not food safe

Two, 16x24" gallery wrapped filter photographic prints "The Door" and

"No Entry"

Hand Painted stoneware pitcher by Peg Oswald

Eagle Mirror

8" Desert dish, crystalline porcelain

Square pot by Robbie Breaux

Piera Kllanxja bowl set

painting - Against the Light

painting - Under the Aspens II

8"x10" Pet Portrait in oil from your photo

Collage your heart out session



**Part II Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Large glass globe

Manga

Dinner and a Show

Aspens-Watercolor

Untitled - flowers-Watercolor

Nu au Chat-Signed Print

Over the River as seen from both above and below-Signed Print

Town Scene-Etching

Jimson Weed-etching

Season of Falling Leaves-etching

Thistle-etching

Untitled -etching

Canyon Sunset-Acrylic on Bent Birch Wood

#1Mixed media

Fall on Grand Mesa-Pastel

Indio Sky-Watercolor

Winter Shadow-Pastel

Canyon Fire-oil

Winter Aspens-Oil on Llinen

Chinese War Horse-Stoneware

Text Me-Mixed Media Collage on cradled board

Sea Grass-Carved porcelain

Double Dipping that Rocky Road-Stone

sea flower series 2-soda fire stoneware

Away-Water media

Wood vessel -Aspen tree bark inclusion, with worm holes

Fusion Burst-Acrylic on Bent Birch Wood



**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.

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

Western Colorado Center for the Arts Inc

Employer identification number

84-0579106

Form 990, Part III, Line 1, Description of Organization Mission:

acquisition, care and display of a permanent art collection.

Form 990, Part VI, Section B, line 11: Form 990 was made available to the board of directors for review prior to finalization.

Form 990, Part VI, Section B, Line 12c: Conflict of interest policy is monitored annually with a disclosure signed by each officer and director.

Form 990, Part VI, Section C, Line 19: Organization documents are available for public inspection in the office of the executive director.

Form 990, Part IX, Line 11g, Other Fees:

Artist Commissions:

Program service expenses	21,217.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	21,217.

Art Educator fees:

Program service expenses	45,650.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	45,650.

Exhibition fees:



**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization: **Western Colorado Center for the Arts Inc**  
Employer identification number: **84-0579106**

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
Western Colorado Center for the Arts Endowment Foundation Inc. - 84-1041826, 1803 N 7th St., Grand Junction, CO 81501	Operating support	Colorado	501(c)(3)	Line 11a, I	N/A		X



**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest <b>(ii)</b> annuities <b>(iii)</b> royalties or <b>(iv)</b> rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	X	
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
Western Colorado Center for the Arts (1) Endowment Foundation Inc.	C	13,900.	Cash deposit
(2)			
(3)			
(4)			
(5)			
(6)			







Asset Number	Description of property							
	Date placed in service	Method/IRC sec.	Life or rate	Line No.	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
	<b>Building Improvements</b>							
5	<b>Classroom Renovations</b>							
	06/30/00	SL	40.00	16	10,110.		3,034.	253.
6	<b>Storage rooms behind studio Colorado</b>							
	09/06/03	SL	40.00	16	3,384.		748.	85.
7	<b>Birds for roof</b>							
	05/20/04	SL	15.00	17	500.		286.	33.
8	<b>Wheelchair ramp, sidewalk, steps &amp; gutter</b>							
	10/07/04	SL	15.00	17	2,091.		1,190.	139.
9	<b>Exhaust fan</b>							
	08/23/04	SL	15.00	17	2,532.		1,423.	169.
10	<b>Roof mounted HVAC for North Gallery</b>							
	09/01/05	SL	15.00	17	14,863.		6,936.	991.
11	<b>Furnace &amp; cond. Unit</b>							
	03/27/07	SL	15.00	17	7,347.		2,449.	490.
12	<b>Parking lot repaving</b>							
	09/16/08	SL	15.00	17	8,281.		2,070.	552.
13	<b>Bldg renovation project</b>							
	11/04/10	SL	15.00	17	12,589.		1,678.	839.
38	<b>Kitchen remodel</b>							
	06/30/12	SL	15.00	17	9,189.		77.	613.
40	<b>Rheem rooftop HVAC-Studio Colorado</b>							
	08/22/12	SL	15.00	19E	18,271.			1,066.
	<b>* 990 Page 10 Total - Building Improvements</b>							
					89,157.	0.	19,891.	5,230.
	<b>WCCA Building</b>							
15	<b>Building</b>							
	01/01/81	SL	40.00	16	714,357.		562,557.	17,859.
16	<b>Roof</b>							
	12/31/01	SL	40.00	16	8,995.		2,792.	225.
17	<b>Roof</b>							
	09/03/02	SL	40.00	16	7,409.		1,929.	185.
18	<b>Roof</b>							
	08/22/03	SL	40.00	16	7,205.		1,651.	180.
19	<b>Roof</b>							
	03/24/04	SL	40.00	16	4,750.		990.	119.
	<b>* 990 Page 10 Total - WCCA Building</b>							
					742,716.	0.	569,919.	18,568.
	<b>Furniture &amp; Fixtures</b>							
21	<b>Carpet</b>							
	06/30/00	SL	7.00	17	11,968.		11,968.	0.
22	<b>Furniture &amp; Fixtures (see detail)</b>							
	02/01/96	SL	7.00	17	65,008.		65,008.	0.
23	<b>Desk &amp; Credenza</b>							
	08/21/03	SL	7.00	17	970.		970.	0.
24	<b>Swamp Cooler</b>							
	06/26/03	SL	7.00	17	2,663.		2,663.	0.
26	<b>Phone system</b>							
	03/18/05	SL	7.00	17	2,500.		2,500.	0.
27	<b>(D) Copier-Savin 2535</b>							
	11/01/07	SL	5.00	17	1,700.		1,530.	85.

Asset Number	Description of property							
	Date placed in service	Method/IRC sec.	Life or rate	Line No.	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
28	Potter's wheel-Pacifica GT 800 used							
	091608	SL	5.00	17	600.		450.	120.
29	Kiln rebuild project							
	093008	SL	7.00	17	10,649.		5,704.	1,521.
37	Refrigerator - 2 door turbo air							
	040212	SL	7.00	17	2,566.		46.	367.
39	Light Fixtures replaced throughout bldg							
	063012	SL	7.00	17	6,016.		107.	859.
41	Savin C3535 copier							
	121312	SL	7.00	19C	5,500.			491.
42	LED and Track lighting retrofit							
	053113	SL	7.00	19C	30,141.			538.
	* 990 Page 10 Total - Furniture & Fixtures							
					140,281.	0.	90,946.	3,981.
	Computer Equipment							
31	Multimedia projector-VT470							
	053105	SL	5.00	17	1,059.		1,059.	0.
32	Laptop-Dell Inspiron 9300 M730							
	052405	SL	5.00	17	1,456.		1,456.	0.
33	5 Dell Computers							
	043006	SL	5.00	17	5,481.		5,481.	0.
34	Desktop computer-HP P6620F							
	121010	SL	5.00	17	519.		156.	104.
36	Computer Server (Dell Poweredge T310)							
	093011	SL	5.00	17	4,113.		720.	823.
	* 990 Page 10 Total - Computer Equipment							
					12,628.	0.	8,872.	927.
	Project Clearing-not in service							
	* 990 Page 10 Total - Project Clearing-not in service							
					0.	0.	0.	0.
	Land							
1	Land							
	010180	L			26,847.			0.
2	Vacant Land							
	010100	L			27,058.			0.
	* 990 Page 10 Total - Land							
					53,905.	0.	0.	0.
	* Grand Total 990 Page 10 Depr							
					1,038,687.	0.	689,628.	28,706.

**Depreciation and Amortization** 990  
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Western Colorado Center for the Arts Inc Form 990 Page 10

Identifying number  
84-0579106

**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	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 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	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 2013. 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.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	18,906.

**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 2012	17	7,705.
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 2012 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		35,641.	7 Yrs.	MQ	SL	1,029.
d 10-year property						
e 15-year property		18,271.	15 Yrs.	MQ	SL	1,066.
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 2012 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 instr.	22	28,706.
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	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--------------------------------------------------	-------------------------------------	--------------------------------------------------	-------------------------------	--------------------------------------------------------------------	---------------------------	------------------------------	----------------------------------	---------------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use ..... **25**

**26** Property used more than 50% in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	:	:	%					
	:	:	%					
	:	:	%					

**27** Property used 50% or less in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 ..... **28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 ..... **29**

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) .....												
<b>31</b> Total commuting miles driven during the year .....												
<b>32</b> Total other personal (noncommuting) miles driven .....												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 .....												
<b>34</b> Was the vehicle available for personal use during off-duty hours? .....												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? .....												
<b>36</b> Is another vehicle available for personal use? .....												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
<b>39</b> Do you treat all use of vehicles by employees as personal use? .....		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? .....		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	------------------------------------	------------------------------	------------------------	---------------------------------------------	--------------------------------------

**42** Amortization of costs that begins during your 2012 tax year:

	:	:			
	:	:			

**43** Amortization of costs that began before your 2012 tax year ..... **43**

**44 Total.** Add amounts in column (f). See the instructions for where to report ..... **44**

# Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  **X**
- 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](http://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.*

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>Western Colorado Center for the Arts Inc</b>	Employer identification number (EIN) or <b>84-0579106</b>
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. <b>1803 N 7th St.</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Grand Junction, CO 81501</b>	

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	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

**Camille Silverman**

- The books are in the care of ▶ **1803 N 7th St - Grand Junction, CO 81501**  
 Telephone No. ▶ **(970) 243-7337** 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 **February 15, 2014**, 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 **JUL 1, 2012**, and ending **JUN 30, 2013**.

**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

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Form 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.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For calendar year 2012, or fiscal year beginning JUL 1, 2012, and ending JUN 30, 2013

**2012**

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**

Name of exempt organization

Employer identification number

**Western Colorado Center for the Arts Inc**

**84-0579106**

Name and title of officer

**Robbie Breaux  
President**

**Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

<b>1a</b> Form 990 check here ▶ <input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> <u>473668</u>
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, Part I, line 3c or Part II, line 8c) .....	<b>5b</b> _____

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2012 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize James R Grisier & Associates, LLC to enter my PIN 84057  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2012 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2012 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**84046984085**  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 01/18/14

**ERO Must Retain This Form - See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

2012 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - Western Colorado Center for the Arts Inc

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	Building Improvements											
5	Classroom Renovations	063000	SL	40.00	16	10,110.			10,110.	3,034.		253.
6	Storage rooms behind studio Color	090603	SL	40.00	16	3,384.			3,384.	748.		85.
7	Birds for roof	052004	SL	15.00	17	500.			500.	286.		33.
8	Wheelchair ramp, sidewalk, steps & g	100704	SL	15.00	17	2,091.			2,091.	1,190.		139.
9	Exhaust fan	082304	SL	15.00	17	2,532.			2,532.	1,423.		169.
10	Roof mounted HVAC for North Gallery	090105	SL	15.00	17	14,863.			14,863.	6,936.		991.
11	Furnace & cond. Unit	032707	SL	15.00	17	7,347.			7,347.	2,449.		490.
12	Parking lot repaving	091608	SL	15.00	17	8,281.			8,281.	2,070.		552.
13	Bldg renovation project	110410	SL	15.00	17	12,589.			12,589.	1,678.		839.
38	Kitchen remodel	063012	SL	15.00	17	9,189.			9,189.	77.		613.
40	Rheem rooftop HVAC-Studio Colorad	082212	SL	15.00	19E	18,271.			18,271.			1,066.
	* 990 Page 10 Total - Building Improve					89,157.		0.	89,157.	19,891.	0.	5,230.
	WCCA Building											
15	Building	010181	SL	40.00	16	714,357.			714,357.	562,557.		17,859.
16	Roof	123101	SL	40.00	16	8,995.			8,995.	2,792.		225.
17	Roof	090302	SL	40.00	16	7,409.			7,409.	1,929.		185.
18	Roof	082203	SL	40.00	16	7,205.			7,205.	1,651.		180.



2012 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - Western Colorado Center for the Arts Inc

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
19	Roof	03/24/04	SL	40.00	16	4,750.			4,750.	990.		119.
	* 990 Page 10 Total											
	- WCCA Building					742,716.		0.	742,716.	569,919.	0.	18,568.
	Furniture & Fixtures											
21	Carpet	06/30/00	SL	7.00	17	11,968.			11,968.	11,968.		0.
22	Furniture & Fixtures (see detail)	02/01/96	SL	7.00	17	65,008.			65,008.	65,008.		0.
23	Desk & Credenza	08/21/03	SL	7.00	17	970.			970.	970.		0.
24	Swamp Cooler	06/26/03	SL	7.00	17	2,663.			2,663.	2,663.		0.
26	Phone system	03/18/05	SL	7.00	17	2,500.			2,500.	2,500.		0.
	(D) Copier-Savin											
27	2535	11/01/07	SL	5.00	17	1,700.			1,700.	1,530.		85.
	Potter's											
28	wheel-Pacifica GT 80	09/16/08	SL	5.00	17	600.			600.	450.		120.
	Kiln rebuild											
29	project	09/30/08	SL	7.00	17	10,649.			10,649.	5,704.		1,521.
	Refrigerator - 2											
37	door turbo air	04/02/12	SL	7.00	17	2,566.			2,566.	46.		367.
	Light Fixtures											
39	replaced throughout	06/30/12	SL	7.00	17	6,016.			6,016.	107.		859.
41	Savin C3535 copier	12/13/12	SL	7.00	19C	5,500.			5,500.			491.
	LED and Track											
42	lighting retrofit	05/31/13	SL	7.00	19C	30,141.			30,141.			538.
	* 990 Page 10 Total											
	- Furniture & Fixt					140,281.		0.	140,281.	90,946.	0.	3,981.
	Computer Equipment											
	Multimedia											
31	projector-VT470	05/31/05	SL	5.00	17	1,059.			1,059.	1,059.		0.

2012 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - Western Colorado Center for the Arts Inc

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
32	Laptop-Dell Inspiron 9300 M730	052405	SL	5.00	17	1,456.			1,456.	1,456.		0.
33	Dell Computers Desktop computer-HP	043006	SL	5.00	17	5,481.			5,481.	5,481.		0.
34	P6620F Computer Server	121010	SL	5.00	17	519.			519.	156.		104.
36	(Dell Poweredge T31093011	093011	SL	5.00	17	4,113.			4,113.	720.		823.
	* 990 Page 10 Total - Computer Equipme Project Clearing-not in ser					12,628.		0.	12,628.	8,872.	0.	927.
	* 990 Page 10 Total - Project Clearing					0.		0.	0.	0.	0.	0.
	Land											
1	Land	010180	L			26,847.			26,847.			0.
2	Vacant Land	010100	L			27,058.			27,058.			0.
	* 990 Page 10 Total - Land					53,905.		0.	53,905.	0.	0.	0.
	* Grand Total 990 Page 10 Depr					1,038,687.		0.	1,038,687.	689,628.	0.	28,706.

2013 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL -

Western Colorado Center for the Arts Inc

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
	Building Improvements								
5	Classroom Renovations	063000	SL	40.00	10,110.		10,110.	3,287.	253.
6	Storage rooms behind studio Colorado	090603	SL	40.00	3,384.		3,384.	833.	85.
7	Birds for roof	052004	SL	15.00	500.		500.	319.	33.
	Wheelchair ramp, sidewalk, steps & gutter	100704	SL	15.00	2,091.		2,091.	1,329.	139.
9	Exhaust fan	082304	SL	15.00	2,532.		2,532.	1,592.	169.
10	Roof mounted HVAC for North Gallery	090105	SL	15.00	14,863.		14,863.	7,927.	991.
11	Furnace & cond. Unit	032707	SL	15.00	7,347.		7,347.	2,939.	490.
12	Parking lot repaving	091608	SL	15.00	8,281.		8,281.	2,622.	552.
13	Bldg renovation project	110410	SL	15.00	12,589.		12,589.	2,517.	839.
38	Kitchen remodel	063012	SL	15.00	9,189.		9,189.	690.	613.
40	Rheem rooftop HVAC-Studio Colorado	082212	SL	15.00	18,271.		18,271.	1,066.	1,218.
	* 990 Page 10 Total - Building Improvements				89,157.		89,157.	25,121.	5,382.
	WCCA Building								
15	Building	010181	SL	40.00	714,357.		714,357.	580,416.	17,859.
16	Roof	123101	SL	40.00	8,995.		8,995.	3,017.	225.
17	Roof	090302	SL	40.00	7,409.		7,409.	2,114.	185.
18	Roof	082203	SL	40.00	7,205.		7,205.	1,831.	180.
19	Roof	032404	SL	40.00	4,750.		4,750.	1,109.	119.
	* 990 Page 10 Total - WCCA Building				742,716.		742,716.	588,487.	18,568.
	Furniture & Fixtures								
21	Carpet	063000	SL	7.00	11,968.		11,968.	11,968.	0.
22	Furniture & Fixtures (see detail)	020196	SL	7.00	65,008.		65,008.	65,008.	0.
23	Desk & Credenza	082103	SL	7.00	970.		970.	970.	0.
24	Swamp Cooler	062603	SL	7.00	2,663.		2,663.	2,663.	0.
26	Phone system	031805	SL	7.00	2,500.		2,500.	2,500.	0.
28	Potter's wheel-Pacifica GT 800 used	091608	SL	5.00	600.		600.	570.	30.
29	Kiln rebuild project	093008	SL	7.00	10,649.		10,649.	7,225.	1,521.
37	Refrigerator - 2 door turbo air	040212	SL	7.00	2,566.		2,566.	413.	367.
	Light Fixtures replaced throughout								
39	bldg	063012	SL	7.00	6,016.		6,016.	966.	859.
41	Savin C3535 copier	121312	SL	7.00	5,500.		5,500.	491.	786.

2013 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL -

Western Colorado Center for the Arts Inc

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
42	LED and Track lighting retrofit	053113	SL	7.00	30,141.		30,141.	538.	4,306.
	* 990 Page 10 Total - Furniture & Fixtures				138,581.		138,581.	93,312.	7,869.
	Computer Equipment								
31	Multimedia projector-VT470	053105	SL	5.00	1,059.		1,059.	1,059.	0.
32	Laptop-Dell Inspiron 9300 M730	052405	SL	5.00	1,456.		1,456.	1,456.	0.
33	5 Dell Computers	043006	SL	5.00	5,481.		5,481.	5,481.	0.
34	Desktop computer-HP P6620F	121010	SL	5.00	519.		519.	260.	104.
	Computer Server (Dell Poweredge T310)								
36	* 990 Page 10 Total - Computer Equipment	093011	SL	5.00	4,113.		4,113.	1,543.	823.
	Project Clearing-not in service								
	Land								
1	Land	010180	L		26,847.		26,847.		0.
2	Vacant Land	010100	L		27,058.		27,058.		0.
	* 990 Page 10 Total - Land				53,905.		53,905.	0.	0.
	* Grand Total 990 Page 10 Depr				1,036,987.		1,036,987.	716,719.	32,746.