

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning _____, and ending _____

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
HELEN DAY ART CENTER, INC.
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 PO BOX 411 _____
 City or town, state or province, country, and ZIP or foreign postal code
 STOWE VT 05672

D Employer identification number
03-0284825

E Telephone number
802-253-8358

F Name and address of principal officer:
DIANE ARNOLD
PO BOX 411
STOWE VT 05672

G Gross receipts \$ 491,926

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: WWW.HELENDAY.COM

K Form of organization: Corporation Trust Association Other

L Year of formation: 1982 **M** State of legal domicile: VT

H(c) Group exemption number

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE HELEN DAY ART CENTER IS A MEMBER SUPPORTED, COMMUNITY ARTS AND EDUCATION NON-PROFIT ORGANIZATION, WHOSE MISSION IS TO ENHANCE THE HUMAN EXPERIENCE THROUGH THE VISUAL ARTS.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	17
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	12
	6 Total number of volunteers (estimate if necessary)	6	124
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	240,056	249,145
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	81,280	143,421
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-2,103	7,156
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	54,272	41,088
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	373,505	440,810
	14 Benefits paid to or for members (Part IX, column (A), line 4)		874
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	206,115	205,743
	b Total fundraising expenses (Part IX, column (D), line 25)	56,410	0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	147,730	214,701
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	353,845	421,318
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	19,660	19,492
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	213,400	240,249
	22 Net assets or fund balances. Subtract line 21 from line 20	31,326	27,035
		182,074	213,214

Part III Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: _____ Date: _____
 DIANE ARNOLD CHAIRPERSON
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: DEBORAH L. VERZILLI, CPA Preparer's signature: DEBORAH L. VERZILLI, CPA Date: 11/08/18 Check if self-employed PTIN: P00295703
 Firm's name: MARCKRES NORDER AND COMPANY, INC. Firm's EIN: 03-0322133
 Firm's address: MORRISVILLE, VT 05661 Phone no.: 802-888-7781

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 or note to any line in this Part III

1 Briefly describe the organization's mission:

THE HELEN DAY ART CENTER IS A MEMBER SUPPORTED, COMMUNITY ARTS AND EDUCATION NON-PROFIT ORGANIZATION, WHOSE MISSION IS TO ENHANCE THE HUMAN EXPERIENCE THROUGH THE VISUAL ARTS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 287,671 including grants of \$ 874) (Revenue \$ 149,292)

EDUCATION-ADULT AND YOUTH PROGRAMS OFFERED OVER 80 CLASSES, WORKSHOPS, AND FAMILY EVENTS THIS YEAR. EXHIBITIONS - CURATED AND PRODUCED 13 EXHIBITIONS. PUBLIC PROGRAMMING IN THE FORM OF ARTIST TALKS, ACADEMIC PANELS, AND WORKSHOPS ACCOMPANY THE EXHIBITIONS. WE WORK WITH LOCAL AND REGIONAL SCHOOLS WHO RECEIVE GUIDED TOURS OF THE EXHIBITS AND TRANSPORTATION STIPENDS TO PAY FOR BUSSING FEES. WE OFFER PUBLIC ACTIVITIES, A HANDS-ON ROOM WITH ACTIVITIES FOR EVERY EXHIBITION, DROP-IN PRE-K ART PLAY AND TEEN STUDIOS, AND ADMISSION TO THE GALLERY AND PUBLIC TALKS ARE ALWAYS FREE.

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

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 287,671

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-19 contain various questions about organizational requirements and schedules, with 'Yes' or 'No' marked in the respective columns.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 20a through 38 regarding hospital facilities, financial statements, grants, compensation, tax-exempt bonds, excess benefit transactions, and other organizational activities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Form 990-Part V grid with rows 1a-14b and columns for Yes/No. Includes questions about backup withholding, employee reporting, foreign accounts, and charitable contributions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (17); 1b Enter the number of voting members included in line 1a, above, who are independent (17); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (X)

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b 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? (X); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. (X); 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b 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? (X)

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
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 [X] 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, address, and telephone number of the person who possesses the organization's books and records: HEIDI BROWN, PO BOX 411, STOWE, VT 05672, 802-253-8358

HEIDI BROWN
STOWE

PO BOX 411

VT 05672

802-253-8358

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DIANE ARNOLD CHAIRPERSON	1.00 0.00			X				0	0	
(2) LANCE VIOLETTE VICE CHAIR	1.00 0.00			X				0	0	
(3) GIULIA ELIASON SECRETARY	1.00 0.00			X				0	0	
(4) ELLISA DOIRON TREASURER	1.00 0.00			X				0	0	
(5) RACHEL MOORE EXECUTIVE DIRECTOR	40.00 0.00			X			71,900	0	0	
(6) ADAM BLUE TRUSTEE	1.00 0.00	X						0	0	
(7) GUNNEL CLARKE TRUSTEE	1.00 0.00	X						0	0	
(8) CHRISTOPHER DOYLE TRUSTEE	1.00 0.00	X						0	0	
(9) JAY ERICSON CHAIR/VICE CHAIR	1.00 0.00			X				0	0	
(10) BRIAN HAMOR TRUSTEE	1.00 0.00	X						0	0	
(11) REMY JOSEPH TRUSTEE	1.00 0.00	X						0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) DIANE LOONEY	1.00									
TRUSTEE	0.00	X					0	0	0	
(13) LISBETH BRUCE	1.00									
TRUSTEE	0.00	X					0	0	0	
(14) MOLLY TRIFFIN	1.00									
TRUSTEE	0.00	X					0	0	0	
(15) YU-WEN WU	1.00									
TRUSTEE	0.00	X					0	0	0	
(16) JILL ZBOROVANCIK	1.00									
TRUSTEE	0.00	X					0	0	0	
(17) KIM DRESLIN	1.00									
TRUSTEE	0.00	X					0	0	0	
(18) GREG POPA	1.00									
TRUSTEE	0.00	X					0	0	0	
1b Sub-total							71,900			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							71,900			

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 former 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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	26,235				
	c Fundraising events	1c	40,832				
	d Related organizations	1d					
	e Government grants (contributions)	1e	10,000				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	172,078				
	g Noncash contributions included in lines 1a-1f: \$		10,937				
	h Total. Add lines 1a-1f		249,145				
Program Service Revenue	2a EXHIBITIONS & ART SALES	Busn. Code 711300	70,325	70,325			
	b TUITION	611600	70,106	70,106			
	c FACILITY RENTAL	532000	2,990	2,990			
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		143,421				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,285			1,285	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		b Less: rental exps.					
		c Rental inc. or (loss)					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis & sales exps.					
		c Gain or (loss)					
		d Net gain or (loss)		5,871	5,871		
	8a Gross income from fundraising events (not including \$ 40,832 of contributions reported on line 1c). See Part IV, line 18	a	82,020				
		b Less: direct expenses	b	40,932			
		c Net income or (loss) from fundraising events		41,088			
	9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code					
11a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total revenue. See instructions.			440,810	149,292	0	1,285	

Part IX Statement of Functional Expenses

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

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	874	874		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	72,041	32,418	18,010	21,613
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	112,485	78,762	22,654	11,069
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	21,217	12,783	4,676	3,758
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	10,938		10,938	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,843	1,843		
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	85,204	73,754	750	10,700
12 Advertising and promotion	8,012	6,478	1,778	-244
13 Office expenses	18,880	11,942	4,341	2,597
14 Information technology	7,469	3,719	3,750	
15 Royalties				
16 Occupancy				
17 Travel	858	450	151	257
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	479		349	130
20 Interest	102		102	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,191	4,191		
23 Insurance	10,844	10,185	571	88
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 BUSING/TRANSPORTATION/TRA	17,606	13,451	1,701	2,454
b SUPPLIES	16,081	12,924	2,739	418
c COST OF ART SOLD	9,955	9,955		
d HOSPITALITY	7,840	4,186	833	2,821
e All other expenses	14,399	9,756	3,894	749
25 Total functional expenses. Add lines 1 through 24e	421,318	287,671	77,237	56,410
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest bearing	43,171	1	64,171
	2	Savings and temporary cash investments	9,628	2	6,887
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	370	4	2,542
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	3,503	9	2,558
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	277,089	10a	
	b	Less: accumulated depreciation	247,272	10b	
	11	Investments—publicly traded securities	111,077	11	29,817
	12	Investments—other securities. See Part IV, line 11		12	122,631
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets	11,678	14	11,093
	15	Other assets. See Part IV, line 11	550	15	550
16	Total assets. Add lines 1 through 15 (must equal line 34)	213,400	16	240,249	
Liabilities	17	Accounts payable and accrued expenses	7,997	17	15,118
	18	Grants payable		18	
	19	Deferred revenue	13,241	19	11,016
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	9,951	23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	137	25	901
	26	Total liabilities. Add lines 17 through 25	31,326	26	27,035
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds	182,074	32	213,214
33	Total net assets or fund balances	182,074	33	213,214	
34	Total liabilities and net assets/fund balances	213,400	34	240,249	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	440,810
2	Total expenses (must equal Part IX, column (A), line 25)	2	421,318
3	Revenue less expenses. Subtract line 2 from line 1	3	19,492
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	182,074
5	Net unrealized gains (losses) on investments	5	11,648
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	213,214

Part XII Financial Statements and Reporting

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

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

2017

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

HELEN DAY ART CENTER, INC.

Employer identification number

03-0284825

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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990 or 990-EZ) 2017

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

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Percentage, %. Rows include: 14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2016 Schedule A, Part II, line 14; 16a 33 1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 16b 33 1/3% support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; 17b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	167,703	227,538	232,497	240,056	249,145	1,116,939
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	179,792	159,633	171,607	179,698	225,441	916,171
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	347,495	387,171	404,104	419,754	474,586	2,033,110
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	14,170	15,285	21,433	29,687	15,177	95,752
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		33,750	11,700	41,188	44,062	130,700
c Add lines 7a and 7b	14,170	49,035	33,133	70,875	59,239	226,452
8 Public support. (Subtract line 7c from line 6.)						1,806,658

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6	347,495	387,171	404,104	419,754	474,586	2,033,110
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,524	1,562	1,322	1,454	1,285	7,147
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	1,524	1,562	1,322	1,454	1,285	7,147
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	349,019	388,733	405,426	421,208	475,871	2,040,257

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

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	88.55%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	88.80%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2017. 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—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows include questions 1 through 10b regarding supported organizations, including their status, control, and support.

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
b A family member of a person described in (a) above?
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

Table with 3 columns: Question, Yes, No. Rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

- 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year?
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization?
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
a The organization satisfied the Activities Test. Complete line 2 below.
b The organization is the parent of each of its supported organizations. Complete line 3 below.
c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive?
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in?
3 Parent of Supported Organizations. Answer (a) and (b) below.
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations?
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

Table with 3 columns: Question, Yes, No. Rows 2a, 2b, 3a, 3b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4).	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Table with 2 columns: Section D - Distributions (lines 1-10) and Current Year.

Table with 4 columns: Section E - Distribution Allocations (see instructions), (i) Excess Distributions, (ii) Underdistributions Pre-2017, and (iii) Distributable Amount for 2017. Includes lines 1-10.

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Dotted lines for supplemental information input.

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2017

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization HELEN DAY ART CENTER, INC.	Employer identification number 03-0284825
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Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	<input checked="" type="checkbox"/> 501(c)(3) (enter number) organization
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	<input type="checkbox"/> 527 political organization
Form 990-PF	<input type="checkbox"/> 501(c)(3) exempt private foundation
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation
	<input type="checkbox"/> 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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't 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 its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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) (2017)

Name of organization

HELEN DAY ART CENTER, INC.

Employer identification number

03-0284825

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	KENT & ANNETTE STROBEL 1041 SINCLAIR DR STOWE VT 05672	\$ 10,177	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	MR. & MRS. STEPHEN LEVIN 4358 NORTH BAY RD MIAMI BEACH FL 33140	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	JAMES ROBISON FAMILY FOUNDATION PO BOX 732 MORRISVILLE VT 05661	\$ 12,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	VAC CULTURAL FACILITIES 136 STATE STREET MONTPELIER VT 05633-6001	\$ 5,812	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	GINNY NEAL PO BOX 700 STOWE VT 05672	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	STEVEN & GAIL BLUMSACK PO BOX 1136 STOWE VT 05672	\$ 5,250	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HELEN DAY ART CENTER, INC.	Employer identification number 03-0284825
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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	TOWN OF STOWE PO BOX 730 STOWE VT 05672	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	DIANE ARNOLD & DEAN GOODERMOTE PO BOX 1117 STOWE VT 05672	\$ 15,250	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	SHAP AND PEGGY SMITH PO BOX 550 STOWE VT 05672	\$ 2,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	SHAP AND PEGGY SMITH PO BOX 550 STOWE VT 05672	\$ 3,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	ACABAY INC. 105 W VIEW RD COLCHESTER VT 05446	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	CARLSON MANAGEMENT CONSULTING 444 WASHINGTON STREET WOBUN MA 01801	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

HELEN DAY ART CENTER, INC.

Employer identification number

03-0284825

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
1	105 SHARES ABBVIE INC.	\$ 10,177	12/01/17
	\$
	\$
	\$
	\$
	\$
	\$
	\$

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

Employer identification number

HELEN DAY ART CENTER, INC.

03-0284825

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of 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?, 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?

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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 (sub-rows 2a-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?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)?, 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" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue, Assets. Rows include: 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. 1b 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) Revenue included on 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 Revenue included on 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 [X] Public exhibition
b [] Scholarly research
c [X] 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 [X] No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? [] Yes [] No

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

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

Table with 2 columns: Description, Amount. Rows 1c, 1d, 1e, 1f.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? [] Yes [] No

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

Part V Endowment Funds.

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows 1a-1g.

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

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

The percentages on 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

Table with 2 columns: Yes, No. Rows 3a(i), 3a(ii), 3b.

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

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

Part VI Land, Buildings, and Equipment.

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

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows 1a-1e and Total.

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CREDIT CARD PAYABLE	510
(3) SALES TAX PAYABLE	391
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	901

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

PART III, LINE 4 - COLLECTIONS AND RELATION TO EXEMPT PURPOSE

MINOR COLLECTIONS OF WORK FROM ARTISTS WITH WHOM THE CENTER HAS HAD A
RELATIONSHIP OR WHOSE FAMILIES (IF DECEASED) CARE TO SUPPORT THE CENTER
THROUGH DONATION OF ORIGINAL WORK. HELEN DAY ART CENTER, INC. EXHIBITS
THESE WORKS FROM TIME TO TIME AS PART OF THEIR EXHIBITIONS PROGRAMMING
WHICH IS IN LINE WITH THEIR MISSION TO ENHANCE THE HUMAN EXPERIENCE THROUGH
THE VISUAL ARTS.

Part XIII Supplemental Information (continued)

Area with horizontal dotted lines for supplemental information.

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

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2017

Department of the Treasury
Internal Revenue Service

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

▶ Go to www.irs.gov/Form990 for the latest instructions.

Open to Public Inspection

Name of the organization

HELEN DAY ART CENTER, INC.

Employer identification number

03-0284825

Part I Fundraising Activities. Complete if the organization answered "Yes" on 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

2a 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 10 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			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

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" on 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
		<u>SPRING BENEFIT</u> (event type)	_____ (event type)	<u>NONE</u> (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	117,602		117,602
	2	Less: Contributions	35,582		35,582
	3	Gross income (line 1 minus line 2)	82,020		82,020
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages	24,417		24,417
	8	Entertainment			
	9	Other direct expenses	16,515		16,515
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				41,088

Part III Gaming. Complete if the organization answered "Yes" on 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))	
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	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	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct 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 conduct 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 conducted in:

13a		%	
13b		%	

 - a The organization's facility
 - b An outside facility
- 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. 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 provide any additional information. See instructions.

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

HELEN DAY ART CENTER, INC.

Employer identification number

03-0284825

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

HELEN DAY ART CENTER, INC. IS ORGANIZED WITH MEMBERS.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

THE MEMBERS OF HELEN DAY ART CENTER, INC. ELECT THE BOARD MEMBERS AT THE ANNUAL MEETING.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE 990 TAX RETURN IS REVIEWED BY THE BOARD OF DIRECTORS PRIOR TO FILING.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

BOARD OF DIRECTORS REVIEWS AND COMPARES COMPENSATION DATA FOR THE EXECUTIVE DIRECTOR.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION

PROGRAM SERVICE

MGT & GENERAL

FUNDRAISING

CONTRACT LABOR

\$ 6,500

\$ 0

\$ 0

GRANT WORK

\$ 0

\$ 0

\$ 10,700

BOARD DEVELOPMENT FACILATOR

Name of the organization

Employer identification number

HELEN DAY ART CENTER, INC.

03-0284825

\$ 0 \$ 750 \$ 0

STIPENDS

\$ 38,131 \$ 0 \$ 0

INSTRUCTOR FEES

\$ 29,123 \$ 0 \$ 0

TOTAL

\$ 73,754 \$ 750 \$ 10,700

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2017

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment
Sequence No. **179**

Name(s) shown on return

HELEN DAY ART CENTER, INC.

Identifying number

03-0284825

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000
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 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,606

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a	Class life			S/L	
b	12-year		12 yrs.	S/L	
c	40-year		40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,606
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, 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? 24b If "Yes," is the evidence written? 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 (see instructions) 26 Property used more than 50% in a qualified business use: 27 Property used 50% or less in a qualified business use: 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

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.

30 Total business/investment miles driven during the year (don't include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 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 aren't more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 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 39 Do you treat all use of vehicles by employees as personal use? 40 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? 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)

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

Part VI Amortization

42 Amortization of costs that begins during your 2017 tax year (see instructions): 43 Amortization of costs that began before your 2017 tax year 44 Total. Add amounts in column (f). See the instructions for where to report

Federal Statements**Taxable Interest on Investments**

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

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
DIVIDENDS	\$ 1,255		14			
TOTAL	\$ 1,255					

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONTRACT LABOR	\$ 6,500	\$ 6,500	\$	\$
GRANT WORK	10,700			10,700
BOARD DEVELOPMENT FACILATOR	750		750	
STIPENDS	38,131	38,131		
INSTRUCTOR FEES	29,123	29,123		
TOTAL	\$ 85,204	\$ 73,754	\$ 750	\$ 10,700

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
PRODUCTION	\$ 5,682	\$ 5,198	\$	\$ 484
CREDIT CARD FEES	2,843	2,843		
PAYROLL PROCESSING FEES	1,402	845	309	248
TELEPHONE	1,110		1,110	
DUES & SUBSCRIPTIONS	869		869	
RECRUITMENT	599		599	
CASUAL LABOR	423	163	260	
REPAIRS & MAINTENANCE	379	379		
EXPENDABLE EQUIPMENT	360		360	
SCHOLARSHIPS	283	283		
FACILITIES CLEANING	223		223	
BANK SERVICE CHARGES	171		164	7
BAD DEBTS	45	45		
RESEARCH	10			10
TOTAL	\$ 14,399	\$ 9,756	\$ 3,894	\$ 749

HEL4825 HELEN DAY ART CENTER, INC.

03-0284825

FYE: 12/31/2017

Federal Statements

Schedule A, Part III, Line 10a(e)

Description	Amount
INTEREST	\$ 30
DIVIDENDS	1,255
TOTAL	\$ 1,285

HEL4825 HELEN DAY ART CENTER, INC.

03-0284825

Federal Statements

FYE: 12/31/2017

SPRING BENEFIT

Other Direct Fundraising or Gaming Expenses

<u>Description</u>	<u>Amount</u>
TRANSPORTATION	\$ <u>1,013</u>
TOTAL	\$ <u><u>1,013</u></u>

Asset	Description	Date In Service	Cost	Bus Sec % 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:								
1	FURNITURE/BOOKS/ETC	7/01/90	3,000		3,000	7 MO S/L	3,000	0
2	LEASEHOLD IMPROVEMENTS 94-95	7/07/95	57,303		57,303	19 MO S/L	57,303	0
3	LEASEHOLD IMPROVEMENTS 96	12/16/96	29,240		29,240	18 MO S/L	29,240	0
4	MINOLTA COPIER (IKON)	6/18/97	3,195		3,195	5 MO200DB	3,195	0
5	COMPUTER EQUIPMENT (SPRINGER)	7/28/97	4,742		4,742	5 MO200DB	4,742	0
6	CTOGRAPH PROJECTOR (SOUND VIS	9/12/97	650		650	7 MO200DB	650	0
7	LEASEHOLD IMPROVEMENTS 97	9/30/97	38,653		38,653	17 MO S/L	38,653	0
8	PHONE SYSTEM - KAISER	2/26/98	1,908		1,908	7 MO200DB	1,908	0
9	COMPUTER - SPRINGER	5/05/98	500		500	5 MO200DB	500	0
10	PROJECTOR/VCR	7/20/98	4,288		4,288	7 MO200DB	4,288	0
11	LEASEHOLD IMPROVEMENTS 98	12/09/98	10,133		10,133	16 MO S/L	10,133	0
12	OFFICE FURNITURE	5/18/99	498		498	7 MO200DB	498	0
13	SOFTWARE UPGRADES - SPRINGER	5/31/99	1,525		1,525	3 MO S/L	1,525	0
14	TABLES - COSTCO	8/25/99	660		660	7 MO200DB	660	0
15	OTHER EQUIPMENT	9/30/99	298		298	5 MO200DB	298	0
16	LEASEHOLD IMPROVEMENTS 99	11/26/99	29,254		29,254	15 MO S/L	29,254	0
17	WALL SIGNS	2/17/00	350		350	7 MO200DB	350	0
18	VERMONT SATELLITE	3/17/00	3,717		3,717	5 MO200DB	3,717	0
19	COMPUTER - SPRINGER	4/14/00	1,915		1,915	5 MO200DB	1,915	0
20	BLACK OUT SHADES	6/08/00	2,184		2,184	7 MO200DB	2,184	0
21	HP DESKJET PRINTER	1/31/01	260		260	3 MO S/L	260	0
22	INTRALINK PENTIUM COMPUTER	1/31/01	750		750	3 MO S/L	750	0
23	INSTALLATION OF OFFICE EQUIPMEN	1/31/01	400		400	3 MO S/L	400	0
24	ROLLING BACKDROP UNITS	4/06/01	2,040		2,040	7 MO200DB	2,040	0
25	EQUIIFAX	9/06/01	197		197	3 MO S/L	197	0
26	FEASIBILTY STUDY/DRAWINGS FO.	9/14/01	2,535		2,535	15 MO S/L	2,242	164
27	KITCHEN STOVE	4/16/02	1,001		1,001	7 MO200DB	1,001	0
30	VERCOM TEL & DATA SYS UPGRADE	5/20/03	476		476	5 MO200DB	476	0
31	COMPUTER UPGRADE	5/27/03	1,127		1,127	5 MO200DB	1,127	0
32	INFOCUS PROJECTOR	3/05/07	759		759	7 MO S/L	759	0
33	TABLES	3/14/07	738		738	7 MO S/L	738	0
34	6 IMAC 20 IN INTEL 2.16GHZ	3/15/07	8,555		8,555	5 MO S/L	8,555	0
35	SOFTWARE LICENSES	3/15/07	2,824		2,824	3 MO S/L	2,824	0
36	2 PANASONIC PV GS3S0 DIGITAL CAM	3/20/07	950		950	7 MO S/L	950	0
37	PANASONIC GS80 MINIDV CAMCORD	4/30/07	280		280	7 MO S/L	280	0
38	GALLERY LIGHTING	4/20/07	2,115		2,115	7 MO S/L	2,115	0
39	VIDEO CAMERA	7/01/07	800		800	7 MO S/L	800	0
40	LAPTOP & 4 PCS	7/01/07	1,500		1,500	5 MO S/L	1,500	0
41	2 DIGITAL CAMERAS	8/02/07	1,012		1,012	7 MO S/L	1,012	0
51	BEN Q W710ST 1280*720 LUMENS PRO	9/06/12	1,400		1,400	7 MO S/L	867	200
52	OFFICE PROFESSIONAL/PWR POINT/O	12/31/12	10,752		10,752	3 MO S/L	10,752	0
53	WINDOWS 7 PROFESSIONAL	12/31/12	1,248		1,248	3 MO S/L	1,248	0
55	LEASEHOLD IMPROVEMENTS	7/05/13	26,254		26,254	39 MO S/L	2,356	673
57	ANTIQUE LARGE ARMOIRE	1/01/14	1,500		1,500	7 MO S/L	643	214
58	3 APPLE COMPUTERS W/ APPLICATIO	4/16/14	5,723		5,723	5 MO S/L	3,052	1,145
59	NIKON DIGITAL CAMERA W/ TRIPOD	7/03/14	827		827	7 MO S/L	295	118
60	DELL LAPTOP	2/11/14	506		506	5 MO S/L	295	101
61	FLOORING	7/31/14	5,573		5,573	7 MO S/L	1,924	796
62	CANON XHA1 10809 HDV	12/31/15	974		974	5 MO S/L	195	195
Total Other Depreciation			277,089		277,089		243,666	3,606
Total ACRS and Other Depreciation			277,089		277,089		243,666	3,606

Amortization:

42	FINE ART 1982	7/01/82	450		450	40 MOAmort	386	12
43	FINE ART 1984	7/01/84	100		100	40 MOAmort	86	2
44	FINE ART 1990	7/01/90	1,500		1,500	40 MOAmort	999	37
45	FINE ART 1991	7/01/91	150		150	40 MOAmort	98	4
46	FINE ART 1995	7/01/95	5,950		5,950	40 MOAmort	3,201	149
47	FINE ART 1998	7/01/98	11,300		11,300	40 MOAmort	5,231	282
48	FINE ART 1999	7/01/99	3,600		3,600	40 MOAmort	1,575	90
49	VAN DYKE ART BOOKS	7/01/00	350		350	40 MOAmort	146	9

Federal Asset Report

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Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
			23,400				23,400		11,722	585
	Grand Totals		300,489				300,489		255,388	4,191
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		300,489				300,489		255,388	4,191

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
Prior MACRS:											
4	MINOLTA COPIER (IKON)	6/18/97	3,195				3,195	5	HY 150DB	3,195	0
5	COMPUTER EQUIPMENT (SPRINGER)	7/28/97	4,742				4,742	5	HY 150DB	4,742	0
6	ECTOGRAPH PROJECTOR (SOUND VIS	9/12/97	650				650	7	HY 150DB	650	0
8	PHONE SYSTEM - KAISER	2/26/98	1,908				1,908	7	HY 150DB	1,908	0
9	COMPUTER - SPRINGER	5/05/98	500				500	5	HY 150DB	500	0
10	PROJECTOR/VCR	7/20/98	4,288				4,288	7	HY 150DB	4,288	0
12	OFFICE FURNITURE	5/18/99	498				498	7	HY 150DB	498	0
14	TABLES - COSTCO	8/25/99	660				660	7	HY 150DB	660	0
15	OTHER EQUIPMENT	9/30/99	298				298	5	HY 150DB	298	0
17	WALL SIGNS	2/17/00	350				350	7	HY 150DB	350	0
18	VERMONT SATELLITE	3/17/00	3,717				3,717	5	HY 150DB	3,717	0
19	COMPUTER - SPRINGER	4/14/00	1,915				1,915	5	HY 150DB	1,915	0
20	BLACK OUT SHADES	6/08/00	2,184				2,184	7	HY 150DB	2,184	0
			<u>24,905</u>				<u>24,905</u>			<u>24,905</u>	<u>0</u>
Other Depreciation:											
1	FURNITURE/BOOKS/ETC	7/01/90	3,000				3,000	7	MO S/L	3,000	0
2	LEASEHOLD IMPROVEMENTS 94-95	7/07/95	57,303				57,303	19	MO S/L	57,303	0
3	LEASEHOLD IMPROVEMENTS 96	12/16/96	29,240				29,240	18	MO S/L	29,240	0
7	LEASEHOLD IMPROVEMENTS 97	9/30/97	38,653				38,653	17	MO S/L	38,653	0
11	LEASEHOLD IMPROVEMENTS 98	12/09/98	10,133				10,133	16	MO S/L	10,133	0
13	SOFTWARE UPGRADES - SPRINGER	5/31/99	1,525				1,525	3	MO S/L	1,525	0
16	LEASEHOLD IMPROVEMENTS 99	11/26/99	29,254				29,254	15	MO S/L	29,254	0
21	HP DESKJET PRINTER	1/31/01	260				260	3	MO S/L	260	0
22	INTRALINK PENTIUM COMPUTER	1/31/01	750				750	3	MO S/L	750	0
23	INSTALLATION OF OFFICE EQUIPME	1/31/01	400				400	3	MO S/L	400	0
24	ROLLING BACKDROP UNITS	4/06/01	2,040				2,040	7	MO200DB	2,040	0
25	EQUIIFAX	9/06/01	197				197	3	MO S/L	197	0
26	FEASILBILTY STUDY/DRAWINGS FO	9/14/01	2,535				2,535	15	MO S/L	2,242	164
27	KITCHEN STOVE	4/16/02	1,001				1,001	7	MO200DB	1,001	0
30	VERCOM TEL & DATA SYS UPGRADE	5/20/03	476				476	5	MO200DB	476	0
31	COMPUTER UPGRADE	5/27/03	1,127				1,127	5	MO200DB	1,127	0
32	INFOCUS PROJECTOR	3/05/07	759				759	7	MO S/L	759	0
33	TABLES	3/14/07	738				738	7	MO S/L	738	0
34	6 IMAC 20 IN INTEL 2.16GHZ	3/15/07	8,555				8,555	5	MO S/L	8,555	0
35	SOFTWARE LICENSES	3/15/07	2,824				2,824	3	MO S/L	2,824	0
36	2 PANASONIC PV GS3S0 DIGITAL CAM	3/20/07	950				950	7	MO S/L	950	0
37	PANASONIC GS80 MINIDV CAMCORD	4/30/07	280				280	7	MO S/L	280	0
38	GALLERY LIGHTING	4/20/07	2,115				2,115	7	MO S/L	2,115	0
39	VIDEO CAMERA	7/01/07	800				800	7	MO S/L	800	0
40	LAPTOP & 4 PCS	7/01/07	1,500				1,500	5	MO S/L	1,500	0
41	2 DIGITAL CAMERAS	8/02/07	1,012				1,012	7	MO S/L	1,012	0
51	BEN Q W710ST 1280*720 LUMENS PRO	9/06/12	1,400				1,400	7	MO S/L	867	200
52	OFFICE PROFESSIONAL/PWR POINT/O	12/31/12	10,752				10,752	3	MO S/L	10,752	0
53	WINDOWS 7 PROFESSIONAL	12/31/12	1,248				1,248	3	MO S/L	1,248	0
55	LEASEHOLD IMPROVEMENTS	7/05/13	26,254				26,254	39	MO S/L	2,356	673
57	ANTIQUE LARGE ARMOIRE	1/01/14	1,500				1,500	7	MO S/L	643	214
58	3 APPLE COMPUTERS W/ APPLICATIO	4/16/14	5,723				5,723	5	MO S/L	3,052	1,145
59	NIKON DIGITAL CAMERA W/ TRIPOD	7/03/14	827				827	7	MO S/L	295	118
60	DELL LAPTOP	2/11/14	506				506	5	MO S/L	295	101
61	FLOORING	7/31/14	5,573				5,573	7	MO S/L	1,924	796
62	CANON XHA1 10809 HDV	12/31/15	974				974	5	MO S/L	195	195
	Total Other Depreciation		<u>252,184</u>				<u>252,184</u>			<u>218,761</u>	<u>3,606</u>
	Total ACRS and Other Depreciation		<u>252,184</u>				<u>252,184</u>			<u>218,761</u>	<u>3,606</u>
	Grand Totals		<u>277,089</u>				<u>277,089</u>			<u>243,666</u>	<u>3,606</u>
	Less: Dispositions and Transfers		<u>0</u>				<u>0</u>			<u>0</u>	<u>0</u>
	Net Grand Totals		<u>277,089</u>				<u>277,089</u>			<u>243,666</u>	<u>3,606</u>