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Form 990-EZ

Department of the Treasury  
Internal Revenue Service

# Short Form

## Return of Organization Exempt From Income Tax

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

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

OMB No. 1545-1150

2009

Open to Public  
Inspection

A For 2009 calendar year, or tax year beginning MARCH 01, 2009, and ending FEBRUARY 28, 2010

B Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

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

C Name of organization

MINI-CASSIA CHRISTMAS COUNCIL

Number &amp; street (or P.O. box, if mail is not delivered to street addr.)

Room/suite

1658 ALBION

City or town, state or country, and ZIP + 4

BURLEY ID 83318

D Employer identification number

20-1043982

E Telephone number

(208) 878-7940

F Group Exemption

Number . . . . .

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

G Accounting Method: ☒ Cash ☐ Accrual  
Other (specify) ►

I Website: ► N/A

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

J Tax-exempt status (check only one) -- ☒ 501(c)(3) (insert no.) 4947(a)(1) or 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ . . . ► \$ 89,750

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received . . . . .	1	89,701
	2	Program service revenue including government fees and contracts . . . . .	2	
	3	Membership dues and assessments . . . . .	3	
	4	Investment income . . . . .	4	49
	5a	Gross amount from sale of assets other than inventory . . . . .	5a	
	5b	Less: cost or other basis and sales expenses . . . . .	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/> . . . . .		
	6a	Gross revenue (not including \$ of contributions reported on line 1) . . . . .	6a	
EXPENSES	6b	Less: direct expenses other than fundraising expenses . . . . .	6b	
	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	6c	
	7a	Gross sales of inventory, less returns and allowances . . . . .	7a	
	7b	Less: cost of goods sold . . . . .	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	
	8	Other revenue (describe ► ) . . . . .	8	
	9	Total revenue. All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	9	89,750
	10	Grants and similar amounts paid (attach schedule) . . . . .	10	78,745
	11	Benefits paid to or for members . . . . .	11	
ASSETS	12	Salaries, other compensation, and employee benefits . . . . .	12	
	13	Professional fees and other payments to independent contractors . . . . .	13	
	14	Occupancy, rent, utilities, and maintenance . . . . .	14	10,179
	15	Printing, publications, postage, and shipping . . . . .	15	
	16	Other expenses (describe ► ) . . . . .	16	
	17	Total expenses. Add lines 10 through 16 . . . . .	17	88,924
	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	826
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	28,969
	20	Other changes in net assets or fund balances (attach explanation) . . . . .	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	21	29,795	

### Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments . . . . .	28,969	29,795
23 Land and buildings . . . . .		
24 Other assets (describe ► ) . . . . .		
25 Total assets . . . . .	28,969	29,795
26 Total liabilities (describe ► ) . . . . .	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .	28,969	29,795

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)

<b>Part III</b>	<b>Statement of Program Service Accomplishments</b> (See the instructions for Part III.)
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What is the organization's primary exempt purpose? SEE ATTACHMENT #2

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

28

(Grants \$ ) If this amount includes foreign grants, check here

29

(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶

30

(Grants \$ ) If this amount includes foreign grants, check here ☐

**31 Other program services (attach schedule)**

(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶

<b>32 Total program service expenses</b> (add lines 28a through 31a) .....	<b>32</b>	<b>0</b>
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**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (See the instr. for Part IV.)

[illegible]

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved.	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911; section 4912; section 4955		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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? If "Yes," complete Schedule L, Part I	40b	X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed. NONE		
42a The organization's books are in care of SEE ATTACHMENT #5 Telephone no.		
Located at ZIP + 4		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	X
If "Yes," enter the name of the foreign country:		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	X
If "Yes," enter the name of the foreign country:		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 -- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization a section 527 organization?
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000 ...

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 .....

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: Verlee Frost Signature of officer Date 16-1-10

Verlee Frost President Type or print name and title

Paid Preparer's Use Only

Preparer's signature: NONPAID PREPARER Date: 05-20-2010 Check if self-employed: ☐ Preparer's identifying no. (See instr.):

Firm's name (or yours if self-employed), address, and ZIP + 4: KING POPE PHILLIPS OAKES & CO PLLC EIN: 1710 OVERLAND Phone no.: BURLEY, ID 83318 208-878-7000

May the IRS discuss this return with the preparer shown above? See instructions



**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	86,365	94,303	89,119	96,234	89,701	455,722
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
4 <b>Total.</b> Add lines 1 through 3. ....	86,365	94,303	89,119	96,234	89,701	455,722
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 <b>Public support.</b> Subtract line 5 from line 4. ....						455,722

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4 .....	86,365	94,303	89,119	96,234	89,701	455,722
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	113	96	102	99	49	459
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 IV.) .....						
11 <b>Total support.</b> Add lines 7 through 10 .....						456,181
12 Gross receipts from related activities, etc. (see instructions) .....					12	
13 <b>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 checked="" type="checkbox"/>

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

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) .....	14	99.90 %
15 Public support percentage from 2008 Schedule A, Part II, line 14 .....	15	99.89 %
16a <b>33 1/3 % support test -- 2009.</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 type="checkbox"/>
b <b>33 1/3 % support test -- 2008.</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"/>
17a <b>10%-facts-and-circumstances test -- 2009.</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 -- 2008.</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"/>
18 <b>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"/>

# **SCHEDULE OF GRANTS AND SIMILAR AMOUNTS PAID**

ATTACHMENT 1: PAGE 1 - 990-EZ PAGE 1, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID

OPEN TO PUBLIC INSPECTION		For Calendar year 2009, or tax year period beginning 03-01-2009 and ending 02-28-2010.	
Name of Organization		Employer Identification Number	
MINI-CASSIA CHRISTMAS COUNCIL		20-1043982	
Class of Activity	Recipient's Name and Address	Amount (FMV)	Purpose of Payment to Affiliate
CHRISTMAS FOOD CLOTHING TOYS	VARIOUS , , ,	78,745	NONE
		78,745	
Relationship	Description of Property	Book Value	How Book Value is Determined
	FOOD CLOTHING TOYS	78,745	DONATED VALUE AND COST
			ESTIMATES AND ACTUAL COSTS
			2009-12
Total		78,745	

## PRIMARY EXEMPT PURPOSE

ATTACHMENT 2: PAGE 1 - 990-EZ PAGE 2, PART III

OPEN TO PUBLIC INSPECTION	For calendar year 2009 or tax period beginning	03-01	, and ending	02-28-2010.
Name of Organization MINI-CASSIA CHRISTMAS COUNCIL				Employer Identification Number 20-1043982

### Primary Purpose

ORGANIZATIONS PRIMARY PURPOSE IS TO PROVIDE A CHIRSTMAS EXPERIENCE TO INDIVIDUALS AND FAMILIES THAT WILL NOT HAVE A CHRISTMAS EXPERIENCE OTHERWISE. APPROXIMATELY 575 FAMILIES BENEFITED FROM THE WORK OF THE COUNCIL.

## CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

ATTACHMENT 3: PAGE 1 - 990-EZ PAGE 2, PART IV

OPEN TO PUBLIC  
INSPECTION

**For calendar year 2009 or tax period beginning 03-01-2009, and ending 02-28-2010.**

Name of Organization

MINI-CASSIA CHRISTMAS COUNCIL

Employer Identification Number

20-1043982

(A) Name and Address	(B) Title and Average Hrs. per Week	(C) Compensation (If not paid, enter 0)	(D) Cont. to Employee Ben. Plans & Def. Comp.	(E) Expense Account & Other Allowances
VERLEE FROST 1658 ALBION BURLEY, ID 83318	PRES	0	0	0
DOLLY FREIBURGER 424 N 100 W RUPERT, ID 83350	V PRES	0	0	0
NORMA CLARIDGE 1222 RUBY DR RUPERT, ID 83350	TREASURER	0	0	0
BARBARA MAI 363 WEST HWY 30 BURLEY, ID 83318	SECRETARY	0	0	0

# STATEMENT EXPLAINING PART V, LINE 35

ATTACHMENT 4: PAGE 1 - 990-EZ PAGE 2, PART V, LINE 35

OPEN TO PUBLIC INSPECTION	For calendar year 2009 or tax period beginning	03-01-2009, and ending	02-28-2010.
Name of Organization MINI-CASSIA CHRISTMAS COUNCIL			Employer Identification Number 20-1043982

## Explanation

BASICALLY ALL CASH RECEIVED IN DONATIONS WERE USED FOR OCCUPANCY COSTS AND FOR THE PURCHASE OF GIFTS AND FOOD GIVEN TO NEEDY INDIVIDUALS FOR CHRISTMAS.

BOOKS ARE IN CARE OF

ATTACHMENT 5 - 990-EZ PAGE 3, PART V, LINE 42A

OPEN TO PUBLIC  
INSPECTION For calendar year 2009 or tax period beginning 03-01 , and ending 02-28-2010.

Name of Organization MINI-CASSIA CHRISTMAS COUNCIL Employer Identification Number 20-1043982

Part V - Line 42a

Individual Name ..... NORMA CLARIDGE

or

Business Name:

Street Address ..... 1222 RUBY DR

U.S. Address:

Zip code 83350 City RUPERT State ID

or

Foreign Address

City .....

Province or State .....

Country .....

Postal code .....

Phone Number .....

Fax Number .....

## 2009 DETAIL STATEMENTS

MINI-CASSIA CHRISTMAS COUNCIL  
20-1043982

PAGE 1

STATEMENT #1 - OCCUPANCY, RENT, UTILITIES (990-EZ PG 1 LINE 14)

REPAIRS.....	6,894
INSURANCE.....	1,242
TAXES.....	48
SUPPLIES.....	422
UTILITIES.....	1,573

TOTAL CARRIED TO 990-EZ PG 1 LINE 14.....	10,179
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