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**Short Form  
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2011**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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.

**A For the 2011 calendar year, or tax year beginning** \_\_\_\_\_, **2011, and ending** \_\_\_\_\_,

<b>B</b> Check if applicable:	<b>C</b> Name of organization <b>Western Ice Association</b>	<b>D</b> Employer identification number <b>94-2797826</b>
<input type="checkbox"/> Address change	Number and street (or P O box, if mail is not delivered to street address)	<b>E</b> Telephone number <b>(919) 851-5555</b>
<input type="checkbox"/> Name change	Room/suite	<b>F</b> Group Exemption Number
<input type="checkbox"/> Initial return	<b>c/o Meeting Expectations, P.O. Box 5489</b>	
<input type="checkbox"/> Terminated	City or town, state or country, and ZIP + 4 <b>Cary NC 27512-5489</b>	
<input type="checkbox"/> Amended return		
<input type="checkbox"/> Application pending		

**G** Accounting Method:  Cash  Accrual Other (specify) \_\_\_\_\_

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

**I** Website: **N/A**

**J** Tax-exempt status (ck only one) —  501(c)(3)  501(c) ( 6 ) (insert no)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. **\$ 32,016.**

**Part I: Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I

	1 Contributions, gifts, grants, and similar amounts received.			2,953.
	2 Program service revenue including government fees and contracts			11,463.
	3 Membership dues and assessments			16,200.
	4 Investment income			
	5a Gross amount from sale of assets other than inventory	5a		
	b Less cost or other basis and sales expenses	5b		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6 Gaming and fundraising events			
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
	c Less direct expenses from gaming and fundraising events	6c		
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a Gross sales of inventory, less returns and allowances	7a		
	b Less cost of goods sold	7b		
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8 Other revenue (describe in Schedule O) <b>RECEIVED</b> See Form 990 EZ, Part I, Line 8 Other Revenue		8	1,400.
	<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	32,016.
EXPENSES	10 Grants and similar amounts paid (list in Schedule O)		10	
	11 Benefits paid to or for members <b>7/15/2012</b>		11	
	12 Salaries, other compensation, and employee benefits		12	
	13 Professional fees and other payments to independent contractors <b>ODDEN, UT</b>		13	12,750.
	14 Occupancy, rent, utilities, and maintenance		14	168.
	15 Printing, publications, postage, and shipping		15	1,938.
	16 Other expenses (describe in Schedule O) See Form 990 EZ, Part I, Line 16 Other Expenses		16	19,068.
	<b>17 Total expenses.</b> Add lines 10 through 16		17	33,924.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-1,908.
ASSETS	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	58,837.
	20 Other changes in net assets or fund balances (explain in Schedule O)		20	
	<b>21 Net assets or fund balances at end of year.</b> Combine lines 18 through 20		21	56,929.

**BAA For Paperwork Reduction Act Notice, see the separate instructions.** Form **990-EZ** (2011)

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*20 P*

**Part II Balance Sheets.** (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	58,837.	56,929.
23 Land and buildings	0.	0.
24 Other assets (describe in Schedule O)	0.	0.
25 Total assets	58,837.	56,929.
26 Total liabilities (describe in Schedule O)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	58,837.	56,929.

**Part III Statement of Program Service Accomplishments** (see the instrs for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? Create a standard of manufacturing/distribution excellence in ice products.  
 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

**Expenses**  
 (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 <u>Facilitate the accumulation and interchange of practical knowledge among members.</u> (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a
29 <u>Arrange &amp; provide for advertising products of its members to the general public and serve as a mechanism to gather data &amp; issue bulletins of promotional and/or technical character.</u> (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a
30 <u>Exercise a corrective influence in the quality of the product with the goal of ensuring Association standards are maintained and secure efficient cooperation with associated industries, the government &amp; agencies thereof, as related to the packaged ice industry.</u> (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a
31 Other program services (describe in Schedule O) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a
32 Total program service expenses (add lines 28a through 31a)	32

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Form W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Pete DeGrandis 2970 East 50th Street Vernon CA 90058	Chairman 1.00	0.	0.	0.
Brian Washnock 1675 Empire Road Salt Lake City UT 84104	Vice Chairman 1.00	0.	0.	0.
Todd Goergen 925 N. Front Street Coos Bay OR 97420	CFO 1.00	0.	0.	0.
Tina Wildberger 300 Ohukai Road Kihei HI 96753	Past Chair 0.00	0.	0.	0.
Jacquie Wells 112 Livingstone Drive Cary NC 27513	Executive Director 4.00	0.	0.	0.
Michael Busch 17011 South Central Avenue Carson CA 90746	Director 0.00	0.	0.	0.
John Sullivan 1705 Donlon Street Ventura CA 93003	Director 0.00	0.	0.	0.
Mike Jackson 9625 32nd Avenue South Lakewood WA 98499	Director 0.00	0.	0.	0.
Nathan Pearse 2101 31st Street Denver CO 80216	Director 0.00	0.	0.	0.
See List of Officers, Directors, Trustees, & Key Employees Stmt	Employees Stmt			

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	X	
<b>35b</b> If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O	X	
<b>35c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III		X
<b>36</b> 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
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b> 0.		
<b>37b</b> Did the organization file Form 1120-POL for this year?		X
<b>38a</b> 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 tax year covered by this return?		X
<b>38b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved		
<b>39</b> Section 501(c)(7) organizations Enter:		
<b>39a</b> Initiation fees and capital contributions included on line 9		
<b>39b</b> Gross receipts, included on line 9, for public use of club facilities		
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
<b>40b</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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		
<b>40c</b> 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 <input type="checkbox"/>		
<b>40d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/>		
<b>40e</b> 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		X

**41** List the states with which a copy of this return is filed

**42a** The organization's books are in care of Meeting Expectations Telephone no (919) 851-5555  
 Located at 112 Livingstone Drive Cary NC ZIP + 4 27513-2900

	Yes	No
<b>42b</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)? If 'Yes,' enter the name of the foreign country: <input type="checkbox"/>		X
<b>42c</b> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. At any time during the calendar year, did the organization maintain an office outside of the U S? If 'Yes,' enter the name of the foreign country <input type="checkbox"/>		X

**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**

	Yes	No
<b>44a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>44b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>44c</b> Did the organization receive any payments for indoor tanning services during the year?		X
<b>44d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		
<b>45a</b> Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?		X
<b>45b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

	Yes	No
46		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 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If 'Yes,' was the related organization a section 527 organization?

49b		
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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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

e 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

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A  Yes  No

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: *Brian N. Washnock*  
 Date: 8/13/12  
 Type or print name and title: BRIAN N. WASHNOCK WIA Chairman

**Paid Preparer Use Only**  
 Print/Type preparer's name: Larry D. Cyrus CPA  
 Preparer's signature: *Larry D. Cyrus*  
 Date: JUL 24 2012  
 Check  if self-employed PTIN: P00062857  
 Firm's name: Cyrus & Lynn CPAs  
 Firm's address: 511 Keisler Drive, Suite 203 Cary NC 27518  
 Firm's EIN: 56-2048379  
 Phone no: (919) 854-0911

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each 'Yes' response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If 'Yes,' enter the amount of any tax incurred under section 4912			
<b>c</b> If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	X	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	X	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?		X

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'No' OR (b) Part III-A, line 3, is answered 'Yes.'

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV** Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4; Part I-C, line 5; Part II-A, and Part II-B, line 1 Also, complete this part for any additional information

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Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 8 Other Revenue**

Other revenue (describe in Schedule O)

Membership Directory Sponsorship Advertising 1,400.

Total 1,400.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 16 Other Expenses**

Other expenses (describe in Schedule O)

Bank & Miscellaneous Fees 74.

Convention Expenses 12,435.

Travel Expenses 3,976.

Insurance 2,583.

Total 19,068.

Form 990-EZ, Page 2, Part IV

**List of Officers, Directors, Trustees, & Key Employees Stmt**

	average hours per week devoted to position	compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	benefits, contributions to employee benefit plans, and deferred compensation	amount of other compensation
Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> <u>Tony Horzen</u> <u>130 High Street</u> <u>San Luis Obispo CA 93401</u> Foreign City _____ Foreign Country _____	0.00	0.	0.	0.
Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> <u>Dan Ades</u> <u>3640 Francis Avenue</u> <u>Chino CA 91710</u> Foreign City _____ Foreign Country _____	0.00	0.	0.	0.
Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> <u>Chris Lakey</u> <u>62920 Boyd Acres Road</u> <u>Bend OR 97701</u> Foreign City _____ Foreign Country _____	0.00	0.	0.	0.
Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> <u>Dave Molinaro</u> <u>1462 Churchill Downs Avenue</u> <u>Woodland CA 95776</u> Foreign City _____ Foreign Country _____	0.00	0.	0.	0.

**Supporting Statement of:**

Form 990-EZ/Line 1

Description	Amount
Ice World Journal - Profit Share	2,953.
Total	<u>2,953.</u>

**Supporting Statement of:**

Form 990-EZ/Line 2

Description	Amount
Convention Revenue	11,463.
Total	<u>11,463.</u>

**Supporting Statement of:**

Form 990-EZ/Line 13

Description	Amount
Legal Fees	6,750.
Management Fees	6,000.
Total	<u>12,750.</u>

**Supporting Statement of:**

Form 990-EZ/Line 14

Description	Amount
Telephone	168.
Total	<u>168.</u>