



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- Do not enter social security numbers on this form as it may be made public.
- Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

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

C Name of organization LUDINGTON AREA JAYCEES	D Employer identification number 38-6094485
Number and street (or P O box, if mail is not delivered to street address) 900 W LUDINGTON AVENUE	E Telephone number (231) 843-9197
F Group Exemption Number ►	

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: ► WWW.LUDINGTONAREAJAYCEES.ORG**J** Tax-exempt status (check only one) 501(c)(3) 501(c)(6) (insert no) 4947(a)(1) or 527**K** Form of organization Corporation Trust Association Other _____**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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 67,586**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	1	22,153
2 Program service revenue including government fees and contracts	2	1,820
3 Membership dues and assessments	3	196
4 Investment income	4	23
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 <input checked="" type="checkbox"/> sum of such gross income and contributions exceeds \$15,000)	6b	35,905
c Less direct expenses from gaming and fundraising events	6c	20,138
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	15,767
7a Gross sales of inventory, less returns and allowances	7a	7,489
b Less cost of goods sold	7b	2,747
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	4,742
8 Other revenue (describe in Schedule O)	8	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	44,701
10 Grants and similar amounts paid (list in Schedule O)	10	827
11 Benefits paid to or for members	11	
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	
15 Printing, publications, postage, and shipping	15	38
16 Other expenses (describe in Schedule O)	16	30,599
17 Total expenses. Add lines 10 through 16 ►	17	31,464
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	13,237
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	27,879
20 Other changes in net assets or fund balances (explain in Schedule O)	20	
21 Net assets or fund balances at end of year Combine lines 18 through 20 ►	21	41,116

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	29,124	22 26,312
23 Land and buildings		23
24 Other assets (describe in Schedule O)	570	24 14,857
25 Total assets	29,694	25 41,169
26 Total liabilities (describe in Schedule O)	1,815	26 53
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	27,879	27 41,116

Part III: Statement of Program Service Accomplishments (see the instructions for Part III)

Statement of Program Service Accomplishments (see the instructions for Part III) Check if the organization used Schedule Q to respond to any question in this Part III

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

What is the organization's primary exempt purpose?

WHAT IS THE ORGANIZATION'S PRIMARY EXEMPT PURPOSE?
THE PRIMARY EXEMPT PURPOSE OF THE LUDINGTON AREA JAYCEES IS TO PROVIDE QUALITY COMMUNITY PROGRAMS TO THE LUDINGTON AREA AND BUILD LEADERSHIP SKILLS THROUGH COMMUNITY SERVICE

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.

28

See Additional Data Table

(Grants \$)

If this amount includes foreign grants, check here ►

28

29

(Grants \$)

29

30

(Grants \$)

If this amount includes foreign grants, check here

30

31 Other program services (describe in Schedule O)

**51 Other pr
(Grants \$)**

31

32 Total program service expenses (add lines 28a through 31a) ► **32** 25,563

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms 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
JOHN SHIMEL PRESIDENT	4 00	0		
JAMIE SPORE COMMUNITY VP	2 00	0		
KIM JOHNSON TREASURER	4 00	0		
KANDI FUGERE SECRETERY	2 00	0		
SHAWN CAMARGO DIRECTOR	2 00	0		
TINA HOLEY DIRECTOR	2 00	0		

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
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
34 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)	34	No
35a 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)?	35a	No
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	35b	
c 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	35c	No
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	36	No
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	No
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 tax year covered by this return?	38a	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	39a	
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 ►	40b	
b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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	40b	
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►	40b	
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization	40b	
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	No
41 List the states with which a copy of this return is filed ►		
42a The organization's books are in care of ► <u>KIMBERLY JOHNSON</u> Telephone no ► <u>(231) 843-9197</u> Located at ► <u>PO BOX 411 LUDINGTON, MI</u> ZIP + 4 ► <u>49431</u>	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 ►	42c	No
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country ►	42c	No
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	
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
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	44b	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b 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)	45b	No

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		No

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations 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

	Yes	No
47		
48		
49a		
49b		

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

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 title of each employee	(b) 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

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 business address of each independent contractor	(b) Type of service	(c) Compensation

d 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 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 KIM JOHNSON TREASURER Type or print name and title	2016-07-18 Date
------------------	--	--------------------

Paid Preparer Use Only	Print/Type preparer's name DAVID L RICHARDS CPA	Preparer's signature	Date 2016-07-18	Check <input type="checkbox"/> if self-employed	PTIN P00149025
	Firm's name ► VANDERWAL SPRATTO & RICHARDS PC			Firm's EIN ► 38-2095735	
	Firm's address ► 475 WATER STREET MANISTEE, MI 49660			Phone no (231) 723-6275	

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

Yes No

Additional Data

Software ID:
Software Version:
EIN: 38-6094485
Name: LUDINGTON AREA JAYCEES

Form 990EZ, Part III - Statement of Program Service Accomplishments

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, and other relevant information for each program title.		Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
28 FREEDOM FESTIVAL - THIS PROGRAM HELPS PROVIDE AN OPPORTUNITY FOR THE LUDINGTON AREA COMMUNITY TO CELEBRATE OUR NATION'S BIRTHDAY BY PROVIDING A PARADE AND FIREWORKS (Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	23,918
29 BINGO - THIS PROGRAM PROVIDES MONTHLY BINGO ACTIVITIES FOR SENIORS IN A LUDINGTON NURSING HOME (Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	300
30 THANKSGIVING BASKETS - THIS PROGRAM IS TO PROVIDE POOR FAMILIES IN THE LUDINGTON AREA WITH THE FIXINGS FOR A TRADITIONAL THANKSGIVING DINNER (Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a	243
EASTER EGG HUNT & BREAKFAST WITH THE EASTER BUNNY - THIS PROGRAM HELPS PROVIDE A FUN, SAFE AND FAMILY FRIENDLY EASTER OUTING FOR FAMILIES IN THE LUDINGTON AREA BACK TO SCHOOL BASH - THIS PROGRAM HELPS CHILDREN IN THE LUDINGTON AREA START OFF THE SCHOOL YEAR WITH THE BASIC NECESSARY SCHOOL SUPPLIES (Grants \$ 827)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		1,102

2015

Open to Public
InspectionSCHEDULE G
(Form 990 or 990-EZ)Supplemental Information Regarding
Fundraising or Gaming Activities

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

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.Department of the Treasury
Internal Revenue ServiceName of the organization
LUDINGTON AREA JAYCEES

Employer identification number

38-6094485

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 <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

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 Yes No services?**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No			
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 MINI GOLF (event type)	(b) Event #2 LUDROCK (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue				
1 Gross receipts	27,657	6,638		34,295
2 Less Contributions				
3 Gross income (line 1 minus line 2)	27,657	6,638		34,295
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	17,030	3,002		20,032
10 Direct expense summary Add lines 4 through 9 in column (d)				20,032
11 Net income summary Subtract line 10 from line 3, column (d)				14,263

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 _____

Yes No

a Is the organization licensed to conduct gaming activities in each of these states?

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 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 complete this part to provide any additional information (see instructions).

Return Reference

Explanation

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.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**2015****Open to Public
Inspection**Name of the organization
LUDINGTON AREA JAYCEES**Employer identification number**

38-6094485

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES BACK TO SCHOOL EVENT 253 BANK FEES 56 BINGO 300 CONFERENCES & MEETINGS 1,299 DUES 945 EASTER EGG HUNT 16 FIREWORKS 20,000 INSURANCE 739 INTEREST 11 LICENSES & PERMITS 20 MEMBERSHIP DEVELOPMENT 134 MISCELLANEOUS 6 OFFICE SUPPLIES 372 P O BOX RENT 60 PARADE 2,368 PENALTIES 713 PORT-A-JONS 770 SOLICITATIONS 726 STORAGE UNIT RENT 754 SUMMER KICKOFF 54 THANKSGIVING BASKETS 243 WEBSITE & INTERNET 100 VOLUNTEER APPRECIATION 660 TOTAL 30,599
FORM 990-EZ, PART II, LINE 24	MINI GOLF EQUIPMENT 2,995 17,495 LESS ACCUMULATED DEPRECIATION 2,425 2,638 TOTAL 570 14,857
FORM 990-EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 1,815 53
FORM 990-EZ, PART III	THE PRIMARY EXEMPT PURPOSE OF THE LUDINGTON AREA JAYCEES IS TO PROVIDE QUALITY COMMUNITY PROGRAMS TO THE LUDINGTON AREA AND BUILD LEADERSHIP SKILLS THROUGH COMMUNITY SERVICE
FORM 990-EZ, PART III, LINE 31	EASTER EGG HUNT & BREAKFAST WITH THE EASTER BUNNY - THIS PROGRAM HELPS PROVIDE A FUN, SAFE AND FAMILY FRIENDLY EASTER OUTING FOR FAMILIES IN THE LUDINGTON AREA BACK TO SCHOOL BASH - THIS PROGRAM HELPS CHILDREN IN THE LUDINGTON AREA START OFF THE SCHOOL YEAR WITH THE BASIC NECESSARY SCHOOL SUPPLIES