

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)

OMB No 1545-1150

2017

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.

Go to www.irs.gov/Form990EZ for instructions and the latest information**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**COLUMBIA SHEEP BREEDERS ASSOCIATION
OF AMERICA**

Number and street (or P O box, if mail is not delivered to street address)

PO BOX 722

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

LAKEFIELD**MN 56150****D Employer identification number****84-0503350****E Telephone number****507-662-6224****F Group Exemption**Number **05****G Accounting Method** ☒ Cash ☐ Accrual Other (specify) **05****I Website:** **WWW.COLUMBIASHEEP.ORG****H Check** ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**J Tax-exempt status (check only one)** ☐ 501(c)(3) ☒ 501(c)(5) (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****\$ 126,354****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	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
Revenue	1	Contributions, gifts, grants, and similar amounts received															2,784															
	2	Program service revenue including government fees and contracts															123,537															
	3	Membership dues and assessments																														
	4	Investment income															33															
	5a	Gross amount from sale of assets other than inventory																														
	5b	Less cost or other basis and sales expenses																														
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																														
	6	Gaming and fundraising events																														
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)																														
	6b	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)																														
6c	Less direct expenses from gaming and fundraising events																															
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																															
Revenue	7a	Gross sales of inventory, less returns and allowances																														
	7b	Less cost of goods sold																														
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																														
	8	Other revenue (describe in Schedule O)																														
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8															126,354															
	10	Grants and similar amounts paid (list in Schedule O)															2,382															
	11	Benefits paid to or for members																														
Expenses	12	Salaries, other compensation, and employee benefits																														
	13	Professional fees and other payments to independent contractors															350															
	14	Occupancy, rent, utilities, and maintenance																														
	15	Printing, publications, postage, and shipping																														
	16	Other expenses (describe in Schedule O)															115,501															
	17	Total expenses. Add lines 10 through 16															118,233															
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)															8,121															
Net 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)															89,715															
	20	Other changes in net assets or fund balances (explain in Schedule O)																														
	21	Net assets or fund balances at end of year. Combine lines 18 through 20															97,836															

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2017)

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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	97,658	22	106,894
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	446	24	954
25 Total assets	98,104	25	107,848
26 Total liabilities (describe in Schedule O)	8,389	26	10,012
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	89,715	27	97,836

Part III Statement of Program Service Accomplishments (see the instructions 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?

TO PROMOTE COLUMBIA SHEEP AS A BREED OF SHEEP

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, optional for others)

28 N/A		
(Grants \$) If this amount includes foreign grants, check here ☐	28a	
29		
(Grants \$) If this amount includes foreign grants, check here ☐	29a	
30		
(Grants \$) If this amount includes foreign grants, check here ☐	30a	
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here ☐	31a	
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 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
LYNN FREY PRESIDENT	5.00	0	0	0
STEVE HAMPSON VICE PRESIDENT	5.00	0	0	0
RON BRANDT DIRECTOR	3.00	0	0	0
ROLLAND ASCHIM DIRECTOR	3.00	0	0	0
JANELLE BRED AHL DIRECTOR	3.00	0	0	0
MARGARET ELLER DIRECTOR	3.00	0	0	0
MIKE GEERTS DIRECTOR	3.00	0	0	0
SARA HILDEBRANDT DIRECTOR	3.00	0	0	0
TOM HENDRICKS DIRECTOR	3.00	0	0	0
MARIE BAUMER DIRECTOR	3.00	0	0	0
MARK EAGLESON DIRECTOR	3.00	0	0	0
DAVID BROWN DIRECTOR	3.00	0	0	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		X
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)		X
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)?		X
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		
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		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		
b Did the organization file Form 1120-POL for this year?		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 tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
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), 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		
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		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) 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		X
41 List the states with which a copy of this return is filed NONE		
42a The organization's books are in care of CHARLES WORM Telephone no 507-662-6224 PO BOX 722 Located at LAKEFIELD MN ZIP + 4 56150		
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 See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		X
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country		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		
44a 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 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
c Did the organization receive any payments for indoor tanning services during the year?		X
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		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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 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 ☐

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		
49a		
49b		

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 Date 10/23/18
 Signature of officer **CHARLES WORM** EXECUTIVE SECRETARY
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name **DALE W. TEMLITZ** Preparer's signature **DALE W. TEMLITZ** Date **10/19/18** Check ☒ if self-employed PTIN **P00113916**
 Firm's name **DALE W. TEMLITZ, CPA** Firm's EIN **41-1391920**
 Firm's address **406 MAIN ST PO BOX 175 LAKEFIELD, MN 56150-0175** Phone no **507-662-6700**

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

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

2017Open to Public
Inspection

Name of the organization

**COLUMBIA SHEEP BREEDERS ASSOCIATION
OF AMERICA**

Employer identification number

84-0503350**FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES****DESCRIPTION****AMOUNT****EXPENSES**

ADVERTISING AND PROMOTION	\$	5,092
OFFICE	\$	953
INSURANCE	\$	749
OTHER SERVICES	\$	10,343
SALES PAYMENTS	\$	98,364
TOTAL	\$	115,501

FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS**DESCRIPTION****BEG. OF YEAR END OF YEAR**

PREPAID EXPENSES AND DEFERRED CHARGES	\$	446	\$	954
TOTAL	\$	446	\$	954

FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES**DESCRIPTION****BEG. OF YEAR END OF YEAR**

BOOSTER CLUB	\$	1,300	\$	3,418
FURURITY DONATIONS-18	\$	1,750	\$	1,725
NATIONAL SHOW FUND	\$	5,339	\$	4,869