

Form **990EZ**
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 private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150
2018
Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

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

C Name of organization
Western Ice Association

Number and street (or P O box, if mail is not delivered to street address) Room/suite
80 Marigold Lane

City or town, state or province, country, and ZIP or foreign postal code
Forestville, CA 95436

D Employer identification number
94-2797826

E Telephone number
(707) 887-9750

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: ▶ N/A

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 ▶ \$ 43,413

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	
	2	Program service revenue including government fees and contracts	21,843
	3	Membership dues and assessments	16,125
	4	Investment income	5
	5a	Gross amount from sale of assets other than inventory	
	5b	Less cost or other basis and sales expenses	0
	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)	0
6c	Less direct expenses from gaming and fundraising events	0	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		
7a	Gross sales of inventory, less returns and allowances		
7b	Less cost of goods sold	0	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
8	Other revenue (describe in Schedule O)	5,440	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	43,413	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	
	11	Benefits paid to or for members	
	12	Salaries, other compensation, and employee benefits	
	13	Professional fees and other payments to independent contractors	11,381
	14	Occupancy, rent, utilities, and maintenance	
	15	Printing, publications, postage, and shipping	41
	16	Other expenses (describe in Schedule O)	66,284
17	Total expenses. Add lines 10 through 16 ▶	77,706	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	-34,293
	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)	48,839
	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	14,546

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	48,839	22 13,603
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24 1,537
25 Total assets	48,839	25 15,140
26 Total liabilities (describe in Schedule O).		26 594
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	48,839	27 14,546

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?
 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, optional for others)

28 See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here **28a**

29 See Additional Data Table

(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** 42,510

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
Buddy Collen	1 00	0		
Chairman				
Sean Sullivan	1 00	0		
Vice Chairman				
Addison Porcelli	1 00	0		
Secretary				
Dave Molinaro	1 00	0		
Treasurer				
Chris Ades	0	0		
Director				
John Sullivan	0	0		
Director				
Pete DeGrandis	0	0		
Director				
Josh Park	0	0		
Past Chair				
Keoni Jones	0	0		
Director				
Lori Murphy	0	0		
Director				

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 33, 34, 35a, 35b, 35c, 36, 37a, 37b, 38a, 38b, 39, 39a, 39b, 40a, 40b, 40c, 40d, 40e, 41.

42a The organization's books are in care of Morley Berrett CPAs LLC Telephone no (801) 562-1940 Located at 1656 Reunion Ave Ste 100 South Jordan, UT ZIP + 4 84095

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 42b, 42c.

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include 44a, 44b, 44c, 44d, 45a, 45b.

	Yes	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	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 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	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

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
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 business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

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.

***** Signature of officer	2019-05-15 Date
Mike Ringstaff Chairman Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Jeff Maynes CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00279908
	Firm's name ▶ MORLEY AND BERRETT CPAS			Firm's EIN ▶ 27-3052246	
	Firm's address ▶ 1656 REUNION AVE Ste 100 SOUTH JORDAN, UT 84095			Phone no (801) 562-1940	

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

Additional Data

Software ID: 18007218

Software Version: 2018v3.1

EIN: 94-2797826

Name: Western Ice Association

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

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.)	
<p>28 Facilitate the accumulation and interchange of practical knowledge among members Through the organizing of an annual convention (Grants \$ 40,613)</p> <p style="text-align: right;">If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	28a	

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

2018**Open to Public Inspection**

Department of the Treasury

Name of the organization
Western Ice Association

Employer identification number

94-2797826

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 1	Fee Reimbursements \$4882

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 2	Membership Directory Spon \$558

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1002	Office Expenses \$147

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1005	Travel \$848

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1007	Conferences, Conventions, and Meetings \$40613

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1012	Insurance \$500

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1	Board Expense \$9549

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 2	Prior Year Adjustment \$8067

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 3	Miscellaneous \$3504

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 4	Website \$1897

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 5	Merchant Account Fees \$933

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 6	Bank Service Charges \$201

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 8	Franchise Tax \$25

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1005	Accounts Receivable - Beginning \$0 Accounts Receivable - Ending \$1537

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1001	Accounts Payable and Accrued Expenses - Beginning \$0 Accounts Payable and Accrued Expenses - Ending \$594