


Form **990EZ**


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

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 02-01-2018 , and ending 01-31-2019

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

C Name of organization
East Spokane Business Association

Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO Box 4132

City or town, state or province, country, and ZIP or foreign postal code
Spokane, WA 99220

D Employer identification number
33-1066613
E Telephone number
(509) 343-9074
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: ▶ <https://esbiz.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 ▶ \$ 64,175

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 ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	23,443
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	8,050
	4	Investment income	4	
	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 \$ 23,443 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		32,682
	c	Less direct expenses from gaming and fundraising events 6c		49,744
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d		-17,062
	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) 8		
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶ 9		14,431
Expenses	10	Grants and similar amounts paid (list in Schedule O) 10		
	11	Benefits paid to or for members 11		1,458
	12	Salaries, other compensation, and employee benefits 12		
	13	Professional fees and other payments to independent contractors 13		436
	14	Occupancy, rent, utilities, and maintenance 14		
	15	Printing, publications, postage, and shipping 15		82
	16	Other expenses (describe in Schedule O) 16		2,236
	17	Total expenses. Add lines 10 through 16 ▶ 17		4,212
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) 18		10,219
	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		11,738
	20	Other changes in net assets or fund balances (explain in Schedule O) 20		0
	21	Net assets or fund balances at end of year Combine lines 18 through 20 21		21,957

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	14,741	22	22,157
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	3,172	24	6,807
25 Total assets	17,913	25	28,964
26 Total liabilities (describe in Schedule O).	6,175	26	7,007
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	11,738	27	21,957

Check if the organization used Schedule O to respond to any question in this Part III ☒ (Required for section 501(c)(3) and 501(c)(4))

Check if the organization used Schedule O to respond to any question in this Part III ☒ (Required for section 501(c)(3) and 501(c)(4))

To support the Sprague Union District by preserving and improving its unique facilities, infrastructure, and commercial interest

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

28		
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[See Additional Data Table](#)

29	29a
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[illegible]

30	30a
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(Circle +) If this document includes foreign reports, check here: ☐

31 Other program services (describe in Schedule O)		
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[illegible]

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

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

Case	Time	Case	Time	Case	Time	Case	Time
Case 1	10:00	Case 2	10:00	Case 3	10:00	Case 4	10:00
Case 5	10:00	Case 6	10:00	Case 7	10:00	Case 8	10:00
Case 9	10:00	Case 10	10:00	Case 11	10:00	Case 12	10:00
Case 13	10:00	Case 14	10:00	Case 15	10:00	Case 16	10:00
Case 17	10:00	Case 18	10:00	Case 19	10:00	Case 20	10:00
Case 21	10:00	Case 22	10:00	Case 23	10:00	Case 24	10:00
Case 25	10:00	Case 26	10:00	Case 27	10:00	Case 28	10:00
Case 29	10:00	Case 30	10:00	Case 31	10:00	Case 32	10:00
Case 33	10:00	Case 34	10:00	Case 35	10:00	Case 36	10:00
Case 37	10:00	Case 38	10:00	Case 39	10:00	Case 40	10:00
Case 41	10:00	Case 42	10:00	Case 43	10:00	Case 44	10:00
Case 45	10:00	Case 46	10:00	Case 47	10:00	Case 48	10:00
Case 49	10:00	Case 50	10:00	Case 51	10:00	Case 52	10:00
Case 53	10:00	Case 54	10:00	Case 55	10:00	Case 56	10:00
Case 57	10:00	Case 58	10:00	Case 59	10:00	Case 60	10:00
Case 61	10:00	Case 62	10:00	Case 63	10:00	Case 64	10:00
Case 65	10:00	Case 66	10:00	Case 67	10:00	Case 68	10:00
Case 69	10:00	Case 70	10:00	Case 71	10:00	Case 72	10:00
Case 73	10:00	Case 74	10:00	Case 75	10:00	Case 76	10:00
Case 77	10:00	Case 78	10:00	Case 79	10:00	Case 80	10:00
Case 81	10:00	Case 82	10:00	Case 83	10:00	Case 84	10:00
Case 85	10:00	Case 86	10:00	Case 87	10:00	Case 88	10:00
Case 89	10:00	Case 90	10:00	Case 91	10:00	Case 92	10:00
Case 93	10:00	Case 94	10:00	Case 95	10:00	Case 96	10:00
Case 97	10:00	Case 98	10:00	Case 99	10:00	Case 100	10:00

(a) Name and title	(b) Average hours per week	(c) Reportable compensation	(d) Health benefits, contributions to employee	(e) Estimated amount of other compensation
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[illegible]

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 0		
b Did the organization file Form 1120-POL for this year?	37b	
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		
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), 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 ▶		
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	40e	No
41 List the states with which a copy of this return is filed ▶ WA		

42a The organization's books are in care of ▶ George Demakis Telephone no ▶ (509) 343-9074

Located at ▶ 2800 E Main Ave. Spokane, WA ZIP + 4 ▶ 99202

	Yes	No
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	No
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)		
c At any time during the calendar year, did the organization maintain an office outside the U S ?	42c	No
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**

	Yes	No
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	

		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

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		2019-12-16 Date	
	LaVerne Biel, President Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name Michael Whitmore, CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P01266875
	Firm's name ► HMA CPA PS			Firm's EIN ► 47-0888689
	Firm's address ► 510 W Riverside Ave Ste 400 Spokane, WA 99201			Phone no. (509) 455-8173

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

Additional Data

Software ID:
Software Version:
EIN: 33-1066613
Name: East Spokane Business 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.)	
28 To support the Sprague Union District by preserving and improving its unique facilities, infrastructure, and commercial interst (Grants \$ 0) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		28a	0

TY 2018 Transfers Personal Benefits Contracts Declaration

Name: East Spokane Business Association

EIN: 33-1066613

Declaration: The organization did not, during the year, receive any funds, directly, or indirectly, to pay premiums on a personal benefit contract. The organization, did not, during the year, pay any premiums, directly, or indirectly, on a personal benefit contract.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.
▶ Go to www.irs.gov/Form990 for instructions and the latest information

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
East Spokane Business Association

Employer identification number
33-1066613

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 ☐ Mail solicitations

e ☐ Solicitation of non-government grants

b ☐ Internet and email solicitations

f ☐ Solicitation of government grants

c ☐ Phone solicitations

g ☐ Special fundraising events

d ☐ 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 services? ☐ Yes ☐ No
- 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
		Yes	No			
1						
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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		Annual Dinner (event type)	(event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	51,345			51,345
	2 Less Contributions	23,443			23,443
	3 Gross income (line 1 minus line 2)	27,902			27,902
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	32,682			32,682
	8 Entertainment				
	9 Other direct expenses	12,401			12,401
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				45,083
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				-17,181

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.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Direct Expenses	1 Gross revenue				
	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 _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ **Yes** ☐ **No**

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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No				
13 Indicate the percentage of gaming activity conducted in					
a The organization's facility	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 100px; text-align: center;">13a</td><td style="width: 100px; text-align: center;">%</td></tr><tr><td style="text-align: center;">13b</td><td style="text-align: center;">%</td></tr></table>	13a	%	13b	%
13a	%				
13b	%				
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 provide any additional information. See instructions.

Return Reference

Explanation

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

East Spokane Business Association

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

Employer identification number

33-1066613

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16 - Other Expenses	Description Bank Fees Amount 85 Description Catering Amount 1,602 Description Insurance Amount 425 Description Dues and Subscriptions Amount 124 Total to Form 990-EZ, line 16 2,236

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part II, Line 24 - Other Assets	Description Accounts Receivable Beg of Year Amount 2,900 End of Year Amount 6,807 D escription Inventory Beg of Year Amount 272 End of Year Amount 0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part II, Line 26 - Other Liabilities	Description Membership Dues Payable Beg of Year Amount 6,175 End of Year Amount 7,007