

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)

2019

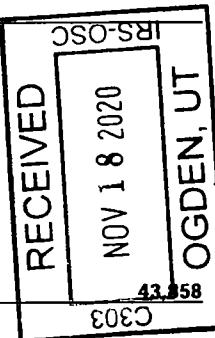
Department of the Treasury
Internal Revenue Service

- 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.

Open to Public
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A For the 2019 calendar year, or tax year beginning		, 2019, and ending	
<input checked="" type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization LUDINGTON AREA JAYCEES Number and street (or P O box if mail is not delivered to street address) 900 W. LUDINGTON AVENUE City or town, state or province, country, and ZIP or foreign postal code LUDINGTON, MI 49431	
		Room/suite	<i>06</i>
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ►			
I Website: ► WWW.LUDINGTONAREAJAYCEES.ORG		H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (6) ▲ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 103,890			

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	13,530	 NOV 18 2020 OGDEN, UT C303
1 Contributions, gifts, grants, and similar amounts received	1	13,530	
2 Program service revenue including government fees and contracts	2	2,075	
3 Membership dues and assessments	3	132	
4 Investment income	4	86	
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)			
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	77,182	
c Less: direct expenses from gaming and fundraising events	6c	33,324	
d 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	7a	10,885	
b Less: cost of goods sold	7b	6,628	
c 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		► 63,938	
Expenses	10		
10 Grants and similar amounts paid (list in Schedule O)	10		
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		
16 Other expenses (describe in Schedule O)	16	36,868	
17 Total expenses. Add lines 10 through 16	17	36,868	
Net Assets	18		
18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	27,070	
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)			
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		► 159,338	

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	42,697	73,210
23	Land and buildings	23	
24	Other assets (describe in Schedule O)	92,587	86,281
25	Total assets	135,284	159,491
26	Total liabilities (describe in Schedule O)	107	153
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	135,177	159,338

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? **SEE SCHEDULE O**

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
quired for section
(c)(3) and 501(c)(4)
anizations, optional for
ers.)

28	FREEDOM FESTIVAL - THIS PROGRAM HELPS PROVIDE AN OPPORTUNITY FOR THE LUDINGTON AREA COMMUNITY TO CELEBRATE OUR NATION'S BIRTHDAY BY PROVIDING A PARADE & FIREWORKS		
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	29,144
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	275
30	EASTER EGG HUNT - THIS PROGRAM HELPS PROVIDE A FUN, SAFE AND FAMILY FRIENDLY EASTER OUTING FOR FAMILIES IN THE LUDINGTON AREA		
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a	339
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a)		29,758

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
CORY RICKETT				
PRESIDENT	4	0	0	0
KIMBERLY JOHNSON				
TREASURER	4	0	0	0
KATIE PROVENZANO				
SECRETARY	2	0	0	0
ANGELA RICKETT				
DIRECTOR	2	0	0	0
TONY WHILE				
DIRECTOR	2	0	0	0
DAVE KOSLA				
DIRECTOR	2	0	0	0

GO

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	✓
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	✓
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	✓
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	
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	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a	37a	
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	✓
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	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	40c	
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	40d	
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization	40e	✓
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		
41 List the states with which a copy of this return is filed ► NONE		
42a The organization's books are in care of ► KIMBERLY JOHNSON Telephone no. ► 231-690-5677 Located at ► 900 W. LUDINGTON AVENUE - LUDINGTON, MI ZIP + 4 ► 49431	42b	Yes
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).	42c	No
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ► <input type="checkbox"/> 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	✓
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	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
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	✓
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	45b	✓

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.

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

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."

49b

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	Kimberly Johnson		11/12/2020		
	Signature of officer		Date		
	KIMBERLY JOHNSON TREASURER				
Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►		Firm's EIN ►		
	Firm's address ►		Phone no		

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

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2019

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Department of the Treasury
Internal Revenue Service

Name 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 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 10 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.

		(a) Event #1 MINI GOLF (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	71,998			
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ►				
	11 Net income summary. Subtract line 10 from line 3, column (d) ►				

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: _____

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? 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:

a The organization's facility 13a %

b An outside facility 13b %

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 to be 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.

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

2019Open to Public
Inspection

Name of the organization

LUDINGTON AREA JAYCEES

Employer identification number

38-6094485**FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES**

DESCRIPTION	AMOUNT
BINGO	275
CONFERENCES & MEETINGS	2,238
DONATIONS	2,596
DUES	145
EASTER EGG HUNT	339
FIREWORKS	25,175
INSURANCE	506
LICENSES & PERMITS	20
MEMBERSHIP DEVELOPMENT	637
BANK FEES	9
P.O. BOX RENT	64
PARADE	3,118
PORT-A-JONS	826
SOLICITATIONS	25
STORAGE UNIT RENT	744
WEBSITE & INTERNET	76
PENALTIES	75
TOTALS	36,868

FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS OR FUND BALANCE

DIVERSION OF ASSETS 2,909

Name of the organization

LUDINGTON AREA JAYCEES

Employer identification number

38-6094485**FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS**

DESCRIPTION	BEG. OF YEAR	END OF YEAR
MINI GOLF EQUIPMENT	107,110	107,110
LESS: ACCUMULATED DEPRECIATION	-14,524	-20,830
TOTAL	92,587	86,281

FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	107	153

FORM 990-EZ, PART III - 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.**