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Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

2019

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 instructions and the latest information.**Open to Public Inspection**Department of the Treasury
Internal Revenue Service**A** For the 2019 calendar year, or tax year beginning , 2019, and ending , 20 19**B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

La Pine Frontier Days Association

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

PO Box 1468

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

La Pine, OR 97739-1468

D Employer identification number

93-1261568

E Telephone number

(541) 536-7821

F Group Exemption Number ▶**G** Accounting Method. ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶ www.lapinefrontierdays.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)(4) (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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ

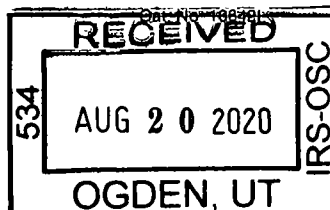
\$ 120,737

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	5,600
	2	Program service revenue including government fees and contracts	2	33,063
	3	Membership dues and assessments	3	865
	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 \$ 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	81,207
c	Less: direct expenses from gaming and fundraising events	6c	41,267	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	39,940	
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	79,468	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	1,000
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	0
	13	Professional fees and other payments to independent contractors	13	49,949
	14	Occupancy, rent, utilities, and maintenance	14	5,395
	15	Printing, publications, postage, and shipping	15	735
	16	Other expenses (describe in Schedule O)	16	40,530
	17	Total expenses. Add lines 10 through 16	17	97,607
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	-18,137
	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	115,286
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-29,417
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	67,732

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2019)



23

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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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a	37a	<input type="checkbox"/>
b Did the organization file Form 1120-POL for this year?	37b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b	38b	<input type="checkbox"/>
39 Section 501(c)(7) organizations Enter	39a	<input type="checkbox"/>
a Initiation fees and capital contributions included on line 9	39a	<input type="checkbox"/>
b Gross receipts, included on line 9, for public use of club facilities 39b	39b	<input type="checkbox"/>
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ ; section 4912 ▶ , section 4955 ▶	40a	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>
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 ▶	40c	<input type="checkbox"/>
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶	40d	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>
41 List the states with which a copy of this return is filed ▶ Oregon		
42a The organization's books are in care of ▶ Dayle Boucher Telephone no. ▶ (541) 536-7821		
Located at ▶ 51429 Huntington Road La Pine OR ZIP + 4 ▶ 97739		
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 ▶	42b	<input checked="" type="checkbox"/>
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	42c	<input checked="" type="checkbox"/>
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 ▶	42c	<input checked="" type="checkbox"/>
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	43	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
c Did the organization receive any payments for indoor tanning services during the year?	44c	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>

- 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		✓

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
- 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."

	Yes	No
47		
48		
49a		
49b		

(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: Ann Grawith, President Date: 8/10/20

Paid Preparer Use Only: Print/Type preparer's name: Paul Adams Preparer's signature: [Signature] Date: 8/6/20 Check ☒ If self-employed PTIN: P02370193

Firm's name: Deep Roots Business Solutions LLC Firm's EIN: 84-2743775

Firm's address: 20917 Sage Creek Drive, Bend, OR 97702 Phone no: 541-419-6977

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

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 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

2019

Open to Public Inspection

Name of the organization

Employer identification number

La Pine Frontier Days Association

93-1261568

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 checked="" 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 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.

Oregon

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 <u>Crab Feed</u> (event type)	(b) Event #2 <u>Sponsorships</u> (event type)	(c) Other events <u>Beer Wagon</u> (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts . . .	32,792	24,555	17,060	74,407
	2 Less. Contributions . . .	0	0	0	0
	3 Gross income (line 1 minus line 2)	32,792	24,555	17,060	74,407
Direct Expenses	4 Cash prizes	420	0	0	420
	5 Noncash prizes	0	0	0	0
	6 Rent/facility costs	570	0	0	570
	7 Food and beverages	19,279	0	5,057	24,336
	8 Entertainment	0	0	0	0
	9 Other direct expenses	4,921	4,363	964	10,248
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				35,574
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				38,833

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				
	2 Cash prizes				
Direct Expenses	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 | 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

2019

**Open to Public
Inspection**

Name of the organization

La Pine Frontier Days Association

Employer identification number

93-1261568

Form 990EZ, Part 1, Line 10 Grants and similar amounts paid

\$1,000 was paid to Phagans Beauty School as part of a scholarship program

Form 990EZ, Part 1, Line 16 Other Expenses

Advertising and Promotion: \$13,518

Business Licenses and Permits: \$700

Contributions to Charitable Org: \$1,090

Dues and Subscriptions: \$359

Insurance Expense: \$9,340

License and Permits: \$3,187

Meals and Entertainment: \$1,094

Office Supplies: \$345

Prizes: \$3,897

Rent Equipment Expense: \$4,569

Supplies: \$10,161

Taxes: \$1,150

Telephone Expense: \$540

Travel Expense: \$681

Website Expense: \$896

Form 990EZ, Part 1, Line 20

Prior period adjustments: (\$29,417)

Form 990EZ, Part 2, Line 24: Other Assets

Inventory Assets: \$10,561

Undeposited Funds: \$617

Equipment: \$11,659

Furniture and Fixtures: \$8,497

Office Equipment: \$2,105

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat No 51056K

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization

La Pine Frontier Days Association

Employer identification number

93-1261568

Continued: Other Assets

Reusable Items. \$151

Form 990EZ, Part 2, Line 26

Loans and Notes Payable: \$26,500

Form 990EZ, Part 3, Organization's Primary Exempt Purpose

To produce the 4th of July Celebration Annually; To include fund-raising opportunities to all local non-profits including activities for youth organizations to earn money for their groups; To act as the non-profit license holder for KNCP Community Radio; To manage the event property in an ecologically sensitive manner, but still be available for events to benefit the economic development of the LaPine area

Form 990EZ, Part 3, Line 28

The Annual Crab Feed is a fund-raiser for the organization, however after 18 years it has become a La Pine Tradition for the entire community and surrounding areas, attracting visitors from the coast of Oregon, parts of Washington and Idaho and California.

Form 990EZ, Part 3, Line 29

The Annual 4th of July Celebration has been ongoing since before 1976 as a way for the outlying citizens to come together. The Association was formed in 1998 to sustain this celebration into perpetuity. With the purchase of 40 acres of bare property within the city limits, the association hopes to grow the 4th of July celebration as well as bring other events to the area, benefitting the overall economy of the community

Form 990EZ, Part 3, Line 30

The Association has been producing the Annual Christmas Bazaar since 2003, an event that has always been important to the community and was previously produced by the La Pine Park & Recreation District. This is held in conjunction with the Annual Light Parade that has been a popular event in the Central Oregon area for close to 25 years