

Form

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

OMB No. 1545-1150

2000**Open to Public Inspection**Department of the Treasury
Internal Revenue ServiceUnder section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust
▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2000 calendar year, or tax year beginning July 1, 2000, and ending June 30, 2001

B Check if applicable:
☐ Change of address
☐ Change of name
☒ Initial return
☐ Final return
☐ Amended return

C Name of organization Friends of Utah Avalanche Forecast Center
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 87 : 0481453
P.O. Box 521353
 City or town, state or country, and ZIP + 4 Salt Lake City, UT 84152-1353

D Employer identification number 87 : 0481453

E Telephone no. (801) 278-5552

F Check ☐ if application pending

G Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) ▶ **H** Enter 4-digit group exemption no. (GEN) ▶

I Organization type (check only one) — ☐ 501(c) () ◀ (insert no.) ☐ 527 or ☐ 4947(a)(1)

♦ Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

J Check ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

K Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶ ☐

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 34.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	14720
	2	Program service revenue including government fees and contracts	2	10330
	3	Membership dues and assessments	3	-
	4	Investment income	4	786
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	-
	6	Special events and activities (attach schedule):		
	6a	Gross revenue (not including \$ 8200 of contributions reported on line 1)	6a	60727
	6b	Less: direct expenses other than fundraising expenses	6b	39805
	6c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c	20922
	7a	Gross sales of inventory, less returns and allowances	7a	3964
	7b	Less: cost of goods sold	7b	1456
	7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	2508
	8	Other revenue (describe ▶)	8	-
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	49266
	Expenses	10	Grants and similar amounts paid (attach schedule)	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	38408
14		Office rent, utilities, and maintenance	14	-
15		Printing, publications, postage, and shipping	15	2192
16		Other expenses (describe ▶)	16	5967
17		Total expenses (add lines 10 through 16)	17	46567
18		Excess or (deficit) for the year (line 9 less line 17)	18	2699
Net Assets or Fund Balances		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
	20	Other changes in net assets or fund balances (attach explanation)	20	-
	21	Net assets or fund balances at end of year (combine lines 18 through 20)	21	94191

Part II Balance Sheets—If total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See Specific Instructions on page 37.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	91492	94191
23 Land and buildings	-	-
24 Other assets (describe ▶)	-	-
25 Total assets	91492	94191
26 Total liabilities (describe ▶)	-	-
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	91492	94191

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 38.)**Expenses**
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

What is the organization's primary exempt purpose?

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

28	See Attached	(Grants \$)	28a
29	See Attached	(Grants \$)	29a
30		(Grants \$)	30a
31	Other program services (attach schedule)	(Grants \$)	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 Specific Instructions on page 38.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Colleen Graham 6646 S. 2200 E. SLC, UT 84121	Chair - 4	0	0	0
Mark Holbrook 991 E. Hudson Ave. SLC, UT 84106	Secretary - 4	0	0	0
Katharine Mead 1805 S. 500 E. SLC, UT 84105	Treasurer - 4	0	0	0

Part V Other Information (See Specific Instructions on page 38 and General Instruction V on page 14.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		X
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		X
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		X
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 unpaid at the start of the period covered by this return?		X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved. 38b		X
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9 39a		X
b Gross receipts, included on line 9, for public use of club facilities 39b		X
40a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		X
b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation.		X
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶		X
d Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶		X
41 List the states with which a copy of this return is filed. ▶ Utah		
42 The books are in care of ▶ Katharine A. Mead Telephone no. ▶ (801) 272-5552		

ZIP + 4 ▶ 84105

Form 990-EZ in lieu of Form 1041—Check here ▶ ☐

and or accrued during the tax year ▶ 43

I have prepared this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true and correct. I am not a preparer (other than officer) is based on all information of which preparer has any knowledge.

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

OMB No. 1545-0047

2000

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

Friends of Utah Avalanche Forecast Center

87-0481453

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<i>None</i>				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 1 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<i>None</i>		
Total number of others receiving over \$50,000 for professional services ▶		

Part III Statements About Activities

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?		X
4a Do you have a section 403(b) annuity plan for your employees?		X
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)		

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► _____
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** ☐ A community trust. Section 170(b)(1)(A)(vii). (Also complete the **Support Schedule** in Part IV-A.)
- 12** ☒ An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	28714	33080	17437	11358	90589
16 Membership fees received	0	0	0	0	0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	45290	39337	53108	65522	203257
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	775	769	1001	811	3356
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge	0	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22	74004	77186	71546	77691	300427
24 Line 23 minus line 17	28714	37849	18438	18169	97170
25 Enter 1% of line 23	740	772	715	777	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24.					26a 1943
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts.					26b 19040
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 97170
d Add: Amounts from column (e) for lines: 18 3356 19 0 22 0 26b 19040					26d 28396
e Public support (line 26c minus line 26d total)					26e 74774
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 77%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:					
(1999) (1998) (1997) (1996)					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(1999) (1998) (1997) (1996)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					27c
d Add: Line 27a total and line 27b total					27d
e Public support (line 27c total minus line 27d total)					27e
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 5 of the instructions.)					

Part V Private School Questionnaire (See page 5 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

SCHEDULE A-LINE 26B

\$3320

\$3000

\$6720

\$6000

TOTAL

\$19040

SCHEDULE A-LINE 28

No unusual grants after 1995.

m586A

LINE 1 - CONTRIBUTION & GRANTS: FY01

DONATIONS

\$5700

\$2500

\$2000

\$1900

\$1000

VARIOUS INDIVIDUALS

\$1620

TOTAL CONTRIBUTIONS

\$14720

LINE 6-SPECIAL EVENTS:

SPECIAL EVENTS:	<u>REI SWAP</u>	<u>BDEL ANNUAL FUNDRAISER</u>	<u>TOTAL:</u>
GROSS RECEIPTS:	\$32864	\$27863	\$60727
LESS DIRECT EXPENSES:	(\$27083)	(\$12722)	<u>(39805)</u>
NET INCOME:			\$20922

LINE 16-OTHER EXPENSES	FY 01
SUPPLIES	\$ 54.00
INSURANCE	\$ 497.00
EQUIPMENT	\$ 5,150.00
FOOD/MEMORIAL	\$ 266.00
TOTAL	\$ 5,967.00

PROGRAM SERVICE ACCOMPLISHMENTS-FISCAL YEAR 2000-01

LINE #28

To provide support to the U.S. Forest Service Avalanche Center (USFSAC) for public safety and public education. The USFSAC provides daily weather and avalanche advisories via telephone lines, radio programs and Internet services to the general public.

TOTAL EXPENSES: \$31,723

Support is provided to the USFSAC in the form of:

1. Equipment to be used to forecast snow and weather conditions.
2. Observations from the field on snow and weather conditions.
3. Ski and safety equipment for use by USFSAC employees to gather snow and weather condition observations.
4. Direct financial support to fund the daily expenses of running the USFSAC.

LINE #29

To provide education on avalanche awareness directly to the public by sponsoring Avalanche Awareness Seminars, lectures and videos. The purpose of these activities is to educate the general public on safe practices and methods for traveling and being in avalanche and mountain terrain during the winter months.

TOTAL EXPENSES: \$10,116