** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

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

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

| Α | For the 2 | 2021 calendar year, or tax year beginning | and | ending | | | |
|---------------|----------------------------|---|---|----------------|------------------------------------|--|-------------------------------|
| В | Check if applicable: | C Name of organization | | | D Employer i | dentific | cation number |
| | Address change | Five Fires Foundation | | | | | |
| | Name change | Doing business as | | | 85-41 | 64359 | |
| | Initial return Final | Number and street (or P.O. box if mail is not del 801 Grand Ave Ste 3200 | ivered to street address) | Room/suite | E Telephone 515-783 | | |
| | return/ termin- | | ZID or foreign poetal code | | G Gross receipts | | 1,930,645. |
| | ated Amende | City or town, state or province, country, and in Des Moines, IA 50309-8009 | zir or foreign postal code | | | | |
| | return Applica- | F Name and address of principal officer: Kirk | Hartung | | H(a) Is this a g | | |
| | tion pending | same as C above | nar cang | | for subor | 4 | |
| $\overline{}$ | Tay ayan | | (incort no.) 4047(a)(1) | or 527 | 1 | | list. See instructions |
| | | npt status: X 501(c)(3) 501(c)() : ▶ fivefiresfoundation.org | (insert no.) 4947(a)(1) | UI 32 <i>1</i> | 1 | | |
| | | | sociation Other > | I Voor | H(c) Group ex of formation: 20: | | State of legal domicile: IA |
| | | Summary | oddiation other | L TEAT | or formation. 20. | | State of legal doffliche, 222 |
| _ | | riefly describe the organization's mission or most | significant activities: Suppor | t the Gre | eater Des Mo | ines | |
| ą | 3 ' 5 | neny describe the organization's mission or most MCA camp program by owning and mainta | | | deel Besino | 11100 | |
| Governance | 2 C | | ntinued its operations or dispos | | than 25% of its | not acc | ots |
| į | 3 N | umber of voting members of the governing body (| · · | \sim \sim | 11an 25% 01 its | 3 | cis. 7 |
| ć | 5 3 N | | . , , , , , , , , , , , , , , , , , , , | | ······ | | 7 |
| | | umber of independent voting members of the gov | | | | | 0 |
| Activities & | 5 T | otal number of individuals employed in calendar y | | | | | 9 |
| | 6 T | otal number of volunteers (estimate if necessary) | (0) !! | | | · | 0. |
| ۷ | Z /a i | otal unrelated business revenue from Part VIII, col | | | | I | 0. |
| _ | D IV | et unrelated business taxable income from Form | 990-1, Part I, IIIIe 11 | | Drier Veer | . / | |
| Revenue | • ~ | entributions and grants (Part VIII line 1b) | | | Prior Year | ,000. | Current Year 1,880,557. |
| | 8 C | | | | | 0. | 50,000. |
| | 9 P | | an al 7 al\ | | | 0. | 88. |
| ă | 10 In | vestment income (Part VIII, column (A), lines 3, 4, | | | | 0. | 0. |
| | 1 | ther revenue (Part VIII, column (A), lines 5, 6d, 8c | | | 51 | ,000. | 1,930,645. |
| _ | | otal revenue - add lines 8 through 11 (must equal | | | | 0. | 1,930,049. |
| | 1 | rants and similar amounts paid (Part IX, column (| | | | 0. | 0. |
| | 1 | enefits paid to or for members (Part IX, column (A | | | | 0. | 0. |
| ģ | 15 S | alaries, other compensation, employee benefits (F | | | | 0. | 0. |
| Fynancae | 2 16a P | rofessional fundraising fees (Part IX, column (A), li | | _ | | - 0. | 0. |
| 2 | 1 D 1 | otal fundraising expenses (Part IX, column (D), line | - | | | 0. | F7 970 |
| _ | 17 0 | ther expenses (Part IX, column (A), lines 11a-11d, | | | | 0. | 57,879. |
| | 1 | otal expenses. Add lines 13-17 (must equal Part I) | | | E1 | .000. | 57,879. |
| _ | | evenue less expenses. Subtract line 18 from line | 12 | | | ′ | 1,872,766. |
| t Assets or | | | | Ве | ginning of Curren | ,000. | End of Year 1,923,766. |
| SSe | ਰੂ20 T | otal assets (Part X, line 16) | | | | 0. | 1,923,700. |
| Net A | | otal liabilities (Part X, line 26) | | | 51 | ,000. | 1,923,766. |
| | | et assets of fund balances. Subtract line 21 from Signature Block | line 20 | | 31 | ,000. | 1,323,700. |
| | | es of perjury, I declare that I have examined this return, | including accompanying schedules | and etateme | ante and to the he | et of my | knowledge and helief it is |
| | | and complete. Declaration of preparer (other than office | | | | - | knowledge and belief, it is |
| tru | 1 | and complete. Declaration of preparer (other than office | 1) 13 basea on an information of wi | iicii proparci | Thas arry Knowledg | ju. | |
| Siç | | Signature of officer | | | Date | | |
| He | Ι. | MEREDITH BOESEN, TREASURER | | | | | |
| Пе | 16 | Type or print name and title | | | | | |
| _ | | Print/Type preparer's name | Preparer's signature | T | Date | Check | PTIN |
| Pai | | | Kathy Fairchild | | 0 /00 /00 | if self-employe | 500000000 |
| | <u> </u> | Firm's name RSM US LLP | | | Firm's | | 42-0714325 |
| | | Firm's address 400 Locust Street, Suite | 640 | | 1111113 | LIIV | |
| 201 | · · · · · ' | Des Moines, IA 50309-235 | | | Phone | no 515 | -558-6600 |
| Ma | v the IPS | 6 discuss this return with the preparer shown above | | | Į i none | 110. | X Yes No |
| 1416 | ., | , alooado uno rotam with the proparer onewit abov | | | | | 140 |

| Form | 990 (2021) Five Fires Foundation | | 85-4164359 | Page 2 |
|------|--|--|---|--------------|
| Pai | t III Statement of Program Service Accomp | lishments | | |
| | Check if Schedule O contains a response or note to | any line in this Part III | | X |
| 1 | Briefly describe the organization's mission: | | | |
| - | The Five Fires Foundation is committed to | generating resources for the | | |
| | sustainability and advancement of Y-Camp to | | | |
| | The generosity of individuals, businesses | | | |
| | us to keep camp the special place it has a | | | |
| 2 | Did the organization undertake any significant program se | | | |
| _ | | | Voc | X No |
| | If "Yes," describe these new services on Schedule O. | | 1 es | , <u></u> NO |
| _ | | | □v _{**} | Y N. |
| 3 | Did the organization cease conducting, or make significan | it changes in now it conducts, any program services? | Yes | i A NO |
| _ | If "Yes," describe these changes on Schedule O. | | .1 | |
| 4 | Describe the organization's program service accomplishm | | | |
| | Section 501(c)(3) and 501(c)(4) organizations are required | to report the amount of grants and allocations to others | , the total expenses, a | ind |
| | revenue, if any, for each program service reported. | | | |
| 4a | | including grants of \$) (Revenue | \$ | 0,000. |
| | MAINTENANCE OF CAMPGROUND PROPERTY | | <u>) </u> | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 4b | (Code:) (Expenses \$ | including grants of \$) (Revenue | *\$ |) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | <i></i> | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 4c | (Code:) (Expenses \$ | including grants of \$) (Revenue | * \$ |) |
| | | | | |
| | \sim | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 4d | Other program services (Describe on Schedule O.) | | | |
| | (Expenses \$ including grants of \$ |) (Revenue \$ |) | |
| 4e | Total program service expenses | 55,058. | | |
| | | | | 000 |

85-4164359

Form 990 (2021) Five Fires Foundation Part IV Checklist of Required Schedules

| | | | Yes | No |
|-----|---|------------|-----|--------------|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? | | | |
| | If "Yes," complete Schedule A | 1 | Х | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | Х | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for | | | |
| | public office? If "Yes," complete Schedule C, Part I | 3 | | X |
| 4 | Section 501(c)(3) organizations. 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 | 4 | | X |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | | | |
| | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | _ | | ,, |
| _ | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete | | | _v |
| _ | Schedule D, Part III | 8 | | X |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for | | | |
| | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? | | | x |
| 40 | If "Yes," complete Schedule D, Part IV | 9 | | _ A |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | 40 | | x |
| 44 | or in quasi endowments? If "Yes," complete Schedule D, Part V | 10 | | _ A |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | | |
| • | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | | |
| а | Part VI | 11a | х | |
| h | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total | 114 | | |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | x |
| c | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total | - 115 | | |
| _ | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | x |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in | | | |
| | Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | | x |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | | х |
| f | | | | |
| | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | | х |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | |
| | Schedule D, Parts XI and XII | 12a | | Х |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? | | | |
| | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | | Х |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes, " complete Schedule E | 13 | | Х |
| | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | Х |
| b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, | | | |
| | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | | | |
| | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | | | |
| | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | | | ,, |
| | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | X |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | | | V V |
| 40 | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | | Х |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | 40 | | x |
| 10 | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," | 40 | | x |
| 20- | complete Schedule G, Part III | 19 | | X |
| | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a 20b | | |
| 21 | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | 200 | | |
| - 1 | domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | 21 | | x |
| | General gerenment out factor, committy y, mo the new rest. Complete officeurie i, Parts I and II | | | |

85-4164359

| Part IV | Checklist of Required Schedules | (continued) |
|---------|---------------------------------|-------------|
| | | |

| | | | Yes | No |
|-----|---|------------|-----|--|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | | Х |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current | | | |
| | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete | | | |
| | Schedule J | 23 | | X |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the | | | |
| | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete | | | |
| | Schedule K. If "No," go to line 25a | 24a | | Х |
| | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| С | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | | | |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | x |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and | | | |
| | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete | | | |
| | Schedule L, Part I | 25b | | х |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | Х |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | | | |
| | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, | | | |
| | instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder or substantial contributor? If | 00- | | x |
| h | "Yes," complete Schedule L, Part IV | 28a 28b | | X |
| | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 200 | | |
| · | "Yes," complete Schedule L, Part IV | 28c | | x |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 | | х |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | | | |
| | contributions? If "Yes," complete Schedule M | 30 | | x |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | х |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i> | | | |
| | Schedule N, Part II | 32 | | х |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | | | |
| | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | | Х |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | | | |
| | Part V, line 1 | 34 | | X |
| | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | X |
| b | If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2 | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? | 000 | | x |
| 07 | If "Yes," complete Schedule R, Part V, line 2 Did the organization conduct more than 5% of its activities through an entity that is not a related organization | 36 | | |
| 37 | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | x |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | 31 | | |
| 00 | Note: All Form 990 filers are required to complete Schedule O | 38 | х | |
| Pai | | | - | |
| | Check if Schedule O contains a response or note to any line in this Part V | | | |
| | | | Yes | No |
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 0 | | | |
| b | | | | |
| С | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming | | | |
| | (gambling) winnings to prize winners? | 1c | | I |

| Form | 990 (2021) Five Fires Foundation 85-416 | 4359 | Р | age 5 |
|--------|---|---------------|-----|--------------|
| Par | | | | 9- |
| | | | Yes | No |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | | |
| | filed for the calendar year ending with or within the year covered by this return 2a | 0 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | | |
| | Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions. | | | |
| За | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | | х |
| | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | | | |
| | 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)? | 4a | | x |
| b | If "Yes," enter the name of the foreign country | | | |
| _ | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | _ | | |
| 5a | war and the state of the state | 5a | | х |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | х |
| | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | |
| | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit | 33 | | |
| ou | | 6a | | x |
| h | any contributions that were not tax deductible as charitable contributions? If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts | 04 | | |
| b | | 6b | | |
| 7 | were not tax deductible? Organizations that may receive deductible contributions under section 170(c). | 05 | | |
| | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor | or? 7a | | х |
| | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | |
| | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required | / 15 | | |
| С | to file Form 8282? | . 7c | | x |
| a | If "Vee " indicate the number of Forms 2020 filed during the year | . /6 | | |
| | Did the experimental profit and discould be indirectly to pay promiting an expectable handit contract? | 7e | | х |
| e f | Did the organization receive any lunds, directly or indirectly, to pay premiums of a personal benefit contract? Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7e | | x |
| f | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | | |
| g | | | | |
| _ | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C | · /II | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the | | | |
| • | sponsoring organization have excess business holdings at any time during the year? | 8 | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | 0- | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | |
| а | Initiation fees and capital contributions included on Part VIII, line 12 | - | | |
| | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | - | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | |
| | Gross income from members or shareholders 11a | _ | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against | | | |
| | amounts due or received from them.) | | | |
| | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | |
| | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | _ | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the | | | |
| | organization is licensed to issue qualified health plans | | | |
| С | Enter the amount of reserves on hand | | | |

14a Did the organization receive any payments for indoor tanning services during the tax year?

Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or

Is the organization an educational institution subject to the section 4968 excise tax on net investment income?

Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?

If "Yes," see the instructions and file Form 4720, Schedule N.

If "Yes," complete Form 4720, Schedule O.

If "Yes," complete Form 6069.

b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O

excess parachute payment(s) during the year?

14a

14b

16

17

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

| | Check if Schedule O contains a response or note to any line in this Part VI | | | X |
|-----|--|--------|---------|-----|
| Sec | tion A. Governing Body and Management | | | |
| | | | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year 7 | | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing | | | |
| | body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other | | | |
| _ | officer, director, trustee, or key employee? | 2 | | х |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision | | | |
| | of officers, directors, trustees, or key employees to a management company or other person? | 3 | | x |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | х |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | х |
| 6 | Did the organization have members or stockholders? | 6 | | х |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or | | | |
| , a | more members of the governing body? | 7a | | x |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or | 74 | | |
| | persons other than the governing body? | 7b | | x |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | 7.5 | | |
| | The accompliant head O | 8a | Х | |
| a | | 8b | X | |
| b | | on | | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | 9 | | x |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) | 9 | | |
| | (This Section B requests information about policies not required by the Internal Revenue Code.) | | Yes | No |
| 102 | Did the organization have local chapters, branches, or affiliates? | 10a | 103 | X |
| | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, | 104 | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | Х | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | | х |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | | |
| | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe | 12.0 | | |
| · | on Schedule O how this was done | 12c | | |
| 13 | Did the organization have a written whistleblower policy? | 13 | | х |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | | х |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent | - 1- | | |
| 10 | persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| a | The organization's CEO, Executive Director, or top management official | 15a | | х |
| | Other officers or key employees of the organization | 15b | | х |
| - | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | 100 | | |
| 162 | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a | | | |
| iou | | 16a | | х |
| h | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation | 104 | | |
| D | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's | | | |
| | exempt status with respect to such arrangements? | 16b | | |
| Sec | tion C. Disclosure | 100 | | |
| 17 | List the states with which a copy of this Form 990 is required to be filed ▶ None | | | |
| 18 | Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s | onlv) | availal | ble |
| | for public inspection. Indicate how you made these available. Check all that apply. | y / | | |
| | Own website Another's website X Upon request Other (explain on Schedule O) | | | |
| 19 | Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and | financ | cial | |
| .5 | statements available to the public during the tax year. | α. | -iui | |
| 20 | State the name, address, and telephone number of the person who possesses the organization's books and records | | | |
| 20 | Meredith Boesen - 515-783-8777 | | | |
| | 801 Grand Avenue Suite 3200, Des Moines, IA 50309 | | | |

Form 990 (2021) Five Fires Foundation 85-4164359 Page **7**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

| X Check this box if neither the organization no | or any related o | orga | niza | tion | con | nper | sate | ed any current officer, d | irector, or trustee. | |
|---|--|--|-----------------------|------------------------------|-----------------------------|--------------------------------|------|---|---|---|
| (A) Name and title | (B) Average hours per | (C) Position (do not check more than one box, unless person is both an | | (D) Reportable compensation | (E) Reportable compensation | (F) Estimated amount of | | | | |
| | week (list any hours for related organizations below line) | stee or director | Institutional trustee | officer Officer | | Highest compensated snat- | | from the organization (W-2/1099-MISC/ 1099-NEC) | from related organizations (W-2/1099-MISC/ 1099-NEC) | other compensation from the organization and related organizations |
| (1) Kirk Hartung PRESIDENT | 1.00 | х | | х | | | |) | 0. | 0. |
| (2) Rick Lozier | 1,00 | | | | | - | | | | |
| DIRECTOR | | х | | 1 | | |) | 0. | 0. | 0. |
| (3) Meredith Boesen | 1.00 | | | _ | | J | | | | |
| TREASURER | | x | | Х | | | | 0. | 0. | 0. |
| (4) Amy Skogerson | 1.00 | | Γ, | | | | | | | |
| SECRETARY | | Х | | Х | | | | 0. | 0. | 0. |
| (5) Spencer Cox | 1.00 | |) | | | | | | | |
| DIRECTOR | | X | | | | | | 0. | 0. | 0. |
| (6) David Keck | 1.00 | | | | | | | | | |
| DIRECTOR | | Х | | | | | | 0. | 0. | 0. |
| (7) Robert Sapp | 1.00 | | | | | | | | | |
| DIRECTOR |) | Х | | | | | | 0. | 0. | 0. |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

Five Fires Foundation 85-4164359 Page 8 Part VII | Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued) (B) (C) (D) (E) (F) Position Average Name and title Reportable Reportable Estimated (do not check more than one hours per compensation compensation amount of box, unless person is both an officer and a director/trustee) week from from related other (list any organizations compensation ndividual trustee or director the hours for organization (W-2/1099-MISC/ from the ighest compensated related nstitutional trustee (W-2/1099-MISC/ 1099-NEC) organization organizations 1099-NEC) and related below organizations line) 0. 0. 1b Subtotal 0 0. c Total from continuation sheets to Part VII, Section A 0. 0. d Total (add lines 1b and 1c) Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable 0 compensation from the organization Yes No Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual 3 Х For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual Х 4 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes." complete Schedule J for such person Х Section B. Independent Contractors Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year. (C) (A) (B) Compensation Name and business address Description of services NONE

Total number of independent contractors (including but not limited to those listed above) who received more than

\$100,000 of compensation from the organization

| Form 990 (2021 |) Five Fires | Foundation | | | 85-416435 | 9 Page 9 |
|----------------|------------------------------|---------------------------|------------------------|------------|-----------|------------|
| Part VIII | Statement of Revenue | | | | | |
| | Check if Schedule O contains | a response or note to any | line in this Part VIII | | | |
| | | | (4) | (D) | (0) | (D) |

| | | | Check if Schedule O contains a respor | ise or note to any lin | e in this Part VIII | | | |
|--|----|---|---|------------------------|----------------------|--|--------------------------------------|---|
| | | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
| () () | -1 | _ | Federated campaigns 1a | | | | | |
| Contributions, Gifts, Grants and Other Similar Amounts | ' | _ | | | | | | |
| Srs To | | b | Membership dues 1b | | | | | |
| s, (Am | | С | Fundraising events 1c | | | | | |
| 美品 | | d | Related organizations 1d | | | | | |
| nii. | | е | Government grants (contributions) 1e | | | | | |
| Sig | | | All other contributions, gifts, grants, and | | | | | |
| it je | | • | | 1,880,557. | | | | |
| 들 된 | | | similar amounts not included above 1f | | | | | |
| ξģ | | g | Noncash contributions included in lines 1a-1f 1g \$ | | | | | |
| S E | | h | Total. Add lines 1a-1f | | 1,880,557. | | | |
| | | | | Business Code | | | () | |
| d) | 2 | а | RENTAL INCOME - YMCA | 531120 | 50,000. | 50,000 | X | |
| Š | _ | b | | | , | | | |
| er | | | | _ | | | | |
| Program Service Revenue | | С | | _ | | | | |
| e a | | d | | _ | | | | |
| 99 H | | е | | | | | | |
| P | | f | All other program service revenue | | | | | |
| | | | Total. Add lines 2a-2f | | 50,000, | | | |
| | 3 | | Investment income (including dividends, in | | , (| 7 | | |
| | 3 | , | , , | · · | 88. | | | 88. |
| | | | other similar amounts) | | 00. | | | 00. |
| | 4 | | Income from investment of tax-exempt bor | nd proceeds | | | | |
| | 5 | , | Royalties | | | | | |
| | | | (i) Real | (ii) Personal | | | | |
| | 6 | а | Gross rents 6a | | | | | |
| | _ | | Less: rental expenses 6b | | | | | |
| | | | | | | | | |
| | | С | Rental income or (loss) 6c | | | | | |
| | | d | Net rental income or (loss) | | | | | |
| | 7 | а | Gross amount from sales of (i) Securiti | es (ii) Other | | | | |
| | | | assets other than inventory 7a | | | | | |
| | | b | Less: cost or other basis | | | | | |
| Ф | | | and sales expenses 7b | | | | | |
| Ĭ. | | _ | | | | | | |
| e e | | | . , | | | | | |
| Other Revenue | | | Net gain or (loss) | ·· | | | | |
| þe | 8 | а | Gross income from fundraising events (not | | | | | |
| ŏ | | | including \$of | | | | | |
| | | | contributions reported on line 1c). See | | | | | |
| | | | Part IV, line 18 | 8a | | | | |
| | | b | Less: direct expenses | 8b | | | | |
| | | | Net income or (loss) from fundraising even | | | | | |
| | _ | | | | | | | |
| | 9 | а | Gross income from gaming activities. See | | | | | |
| | | | | 9a | | | | |
| | | b | Less: direct expenses | 9b | | | | |
| | | С | Net income or (loss) from gaming activities | > | | | | |
| | 10 | | Gross sales of inventory, less returns | | | | | |
| | | _ | | 10a | | | | |
| | | | | | | | | |
| | | | Less: cost of goods sold | 10b | | | | |
| | | С | Net income or (loss) from sales of inventor | y | | | | |
| | | | | Business Code | | | | |
| šn , | 11 | а | | | | | | |
| ne Tue | _ | b | | | | | | |
| Miscellaneous Revenue | | | | | | | 1 | |
| Sce | | C | All all all and a second | _ | | | 1 | |
| Ĭ | | | All other revenue | | | | | |
| | | е | Total. Add lines 11a-11d | > | | | | |
| | 12 | | Total revenue. See instructions | > | 1,930,645. | 50,000. | 0. | 88. |

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) Check if Schedule O contains a response or note to any line in this Part IX (C) Management and general expenses (D) Do not include amounts reported on lines 6b. Program service expenses Total expenses Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 7 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits 9 10 Payroll taxes Fees for services (nonemployees): Management а Legal 2,100 2,100. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) Advertising and promotion 12 Office expenses 13 Information technology 14 15 Royalties 29,000. 29,000. 16 Occupancy 17 Payments of travel or entertainment expenses 18 for any federal, state, or local public officials Conferences, conventions, and meetings 19 20 Payments to affiliates ... 21 14,283, 14,283. Depreciation, depletion, and amortization 22 11,775. 11,775. 23 Insurance Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) IRS FILING FEE 600. 600 BANK FES 121 121. С d All other expenses 57,879 55,058. 0. Total functional expenses. Add lines 1 through 24e 2,821 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

85-4164359

Form 990 (2021)
Part X Balance Sheet

| | | Check if Schedule O contains a response or note | e to an | y line in this Part X | | | |
|-----------------------------|-----|--|---------------------|-----------------------|---------------------------------|-----|--------------------|
| | | | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | | | 51,000. | 1 | 436,049. |
| | 2 | Savings and temporary cash investments | | | 2 | | |
| | 3 | Pledges and grants receivable, net | | | | 3 | |
| | 4 | Accounts receivable, net | | 4 | | | |
| | 5 | Loans and other receivables from any current or | | | | | |
| | | trustee, key employee, creator or founder, subst | | | | | |
| | | controlled entity or family member of any of thes | | 5 | | | |
| | 6 | Loans and other receivables from other disqualif | ied per | sons (as defined | | | 4 |
| | | under section 4958(f)(1)), and persons described | in sec | tion 4958(c)(3)(B) | | 6_ | |
| Ś | 7 | Notes and loans receivable, net | | | | 7 | 4 |
| Assets | 8 | Inventories for sale or use | | | | 8 | |
| As | 9 | Prepaid expenses and deferred charges | | | | 0 | |
| | 10a | Land, buildings, and equipment: cost or other | | | | | |
| | | basis. Complete Part VI of Schedule D | 10a | 1,502,000. | | | |
| | b | Less: accumulated depreciation | | 14,283. | 0. | 10c | 1,487,717. |
| | 11 | Investments - publicly traded securities | | | | 11 | |
| | 12 | Investments - other securities. See Part IV, line 1 | | | 4 /. | 12 | |
| | 13 | Investments - program-related. See Part IV, line 1 | | | 13 | | |
| | 14 | Intangible assets | | 14 | | | |
| | 15 | Other assets. See Part IV, line 11 | | 15 | | | |
| | 16 | Total assets. Add lines 1 through 15 (must equa | | | 51,000. | 16 | 1,923,766. |
| | 17 | Accounts payable and accrued expenses | | | | 17 | |
| | 18 | Grants payable | | | | 18 | |
| | 19 | Deferred revenue | | | | 19 | |
| | 20 | Tax-exempt bond liabilities | | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete F | | | | 21 | |
| ý | 22 | Loans and other payables to any current or form | er offic | er, director, | | | |
| Liabilities | | trustee, key employee, creator or founder, subst | antial c | ontributor, or 35% | | | |
| abil | | controlled entity or family member of any of thes | e perso | pns | | 22 | |
| Ë | 23 | Secured mortgages and notes payable to unrela | ted thir | d parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated | third p | oarties | | 24 | |
| | 25 | Other liabilities (including federal income tax, pay | yables [.] | to related third | | | |
| | | parties, and other liabilities not included on lines | 17-24) | . Complete Part X | | | |
| | | of Schedule D | | | | 25 | |
| | 26 | - | | | 0. | 26 | 0. |
| | | Organizations that follow FASB ASC 958, che | ck here | e ▶ □ | | | |
| ces | | and complete lines 27, 28, 32, and 33. | | | | | |
| <u>a</u> | 27 | Net assets without donor restrictions | | | | 27 | |
| Ва | 28 | Net assets with donor restrictions | | <u></u> | | 28 | |
| pur | | Organizations that do not follow FASB ASC 95 | 58, che | eck here 🕨 🗓 | | | |
| Ę | | and complete lines 29 through 33. | | | | | |
| Net Assets or Fund Balances | 29 | Capital stock or trust principal, or current funds | | | 0. | 29 | 0. |
| set | 30 | Paid-in or capital surplus, or land, building, or eq | | | 0. | 30 | 0. |
| t As | 31 | Retained earnings, endowment, accumulated in | | | 51,000. | 31 | 1,923,766. |
| Š | 32 | Total net assets or fund balances | | | 51,000. | 32 | 1,923,766. |
| | 33 | Total liabilities and net assets/fund balances | | | 51,000. | 33 | 1,923,766. |

Form **990** (2021)

| Par | T XI Reconciliation of Net Assets | | | |
|-----|--|------|--------------|-------|
| | Check if Schedule O contains a response or note to any line in this Part XI | | | |
| | | | | |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 930, | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | | 57, | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 1 | 872, | |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | | 51, | 000. |
| 5 | Net unrealized gains (losses) on investments 5 | | | |
| 6 | Donated services and use of facilities 6 | | | |
| 7 | Investment expenses 7 | | | |
| 8 | Prior period adjustments 8 | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | | | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | |
| | column (B)) 10 | 1, | 923, | 766. |
| Par | t XII Financial Statements and Reporting | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | | Ш_ |
| | | | Yes | No |
| 1 | Accounting method used to prepare the Form 990: X Cash Cash Other | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | . 2a | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a | | | |
| | separate basis, consolidated basis, or both: | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, | | | |
| | consolidated basis, or both: | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | . 2c | | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | | |
| За | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit | | | |
| | Act and OMB Circular A-133? | 3a | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit | | | |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | . 3b | | |
| | | Form | 990 (| 2021) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | PUBLIC | | | |
| | | | | |
| | | | | |
| | | | | |

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization **Employer identification number** Five Fires Foundation 85-4164359 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 6 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from 10 activities related to its exempt 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). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported (iii) Type of organization (v) Amount of monetary (vi) Amount of other n your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) No above (see instructions))

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

| Section A. Public Support | | | | | | | |
|---------------------------|--|-------------------------|---------------------|----------------------------|-----------------------------|----------------------|-------------|
| Cale | ndar year (or fiscal year beginning in) 🕨 | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | 51,000. | 1,880,557. | 1,931,557. |
| 2 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 3 | The value of services or facilities | | | | | 4 | |
| | furnished by a governmental unit to | | | | | _ \ | |
| | the organization without charge | | | | | | |
| 4 | Total. Add lines 1 through 3 | | | | 51,000. | 1,880,557. | 1,931,557. |
| 5 | The portion of total contributions | | | | | | _ |
| | by each person (other than a | | | | (| , , | |
| | governmental unit or publicly | | | | | | |
| | supported organization) included | | | | | | |
| | on line 1 that exceeds 2% of the | | | | | | |
| | amount shown on line 11, | | | | | | |
| | column (f) | | | | | | 493,736. |
| 6 | Public support. Subtract line 5 from line 4. | | | | | | 1,437,821. |
| Sec | tion B. Total Support | | | | | | |
| Cale | ndar year (or fiscal year beginning in) 🕨 | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
| 7 | Amounts from line 4 | | | | 51,000. | 1,880,557. | 1,931,557. |
| 8 | Gross income from interest, | | | | | | |
| | dividends, payments received on | | | 1 | | | |
| | securities loans, rents, royalties, | | | | | | |
| | and income from similar sources | | | | | 88. | 88. |
| 9 | Net income from unrelated business | | | | | | |
| | activities, whether or not the | | \sim | | | | |
| | business is regularly carried on | . (| | | | | |
| 10 | Other income. Do not include gain | | | | | | |
| | or loss from the sale of capital | | • | | | | |
| | assets (Explain in Part VI.) | | | | | | |
| 11 | Total support. Add lines 7 through 10 | | | | | | 1,931,645. |
| 12 | Gross receipts from related activities, | etc. (see instructio | ns) | | | 12 | |
| 13 | First 5 years. If the Form 990 is for the | e organization's fir | st, second, third, | fourth, or fifth tax y | ear as a section 50 | 01(c)(3) | |
| | organization, check this box and stop | | | | | | Х |
| Sec | tion C. Computation of Public | Support Per | centage | | | | |
| | Public support percentage for 2021 (lin | | | | | 14 | % |
| | Public support percentage from 2020 S | | | | | 15 | % |
| 16a | 33 1/3% support test - 2021. If the or | ganization did no | t check the box o | n line 13, and line 1 | 4 is 33 1/3% or mo | ore, check this box | and |
| | stop here. The organization qualifies a | | - | | | | |
| b | 33 1/3% support test - 2020. If the or | | | | | | |
| | and stop here. The organization qualif | | | | | | |
| 17a | 10% -facts-and-circumstances test - | 2021. If the org | anization did not d | check a box on line | 13, 16a, or 16b, a | nd line 14 is 10% or | more, |
| | and if the organization meets the facts- | -and-circumstance | es test, check this | box and stop her | e. Explain in Part ' | /I how the organiza | tion |
| | meets the facts-and-circumstances tes | _ | | * ** | - | | |
| b | 10% -facts-and-circumstances test - | _ | | | | | 0% or |
| | more, and if the organization meets the | | | | - | | . — |
| | organization meets the facts-and-circur | | - | | | | > |
| 18 | Private foundation. If the organization | did not check a l | oox on line 13, 16 | <u>a, 16b, 17a, or 17b</u> | , check this box ar | nd see instructions | _ |

Schedule A (Form 990) 2021 Five Fires Foundation Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to

| qualify under the tests listed I Section A. Public Support | elow, please comp | olete Part II.) | | | | |
|--|-----------------------------|----------------------|----------------------|-------------------|-----------------------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
| 1 Gifts, grants, contributions, and | (1) | (2, -2 · 2 | (-) | (-, | (-, | (-) |
| membership fees received. (Do not | | | | | | |
| include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | _ | |
| 3 Gross receipts from activities that | | | | | | |
| are not an unrelated trade or bus- iness under section 513 | | | | | 2 | |
| 4 Tax revenues levied for the organ- | | | | | | |
| ization's benefit and either paid to or expended on its behalf | | | | | O, | |
| 5 The value of services or facilities | | | | | | |
| furnished by a governmental unit to | | | | | | |
| the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and | | | | | | |
| 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the | | | 5 | | | |
| amount on line 13 for the year | | | 7 | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) Section B. Total Support | | | | | | |
| Calendar year (or fiscal year beginning in) | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
| 9 Amounts from line 6 | (a) 2017 | (b) 2016 · | (6) 2019 | (u) 2020 | (6) 2021 | (I) Total |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | 9 | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | C_{1}^{\vee} | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 First 5 years. If the Form 990 is for t | he organization's fi | rst, second, third, | fourth, or fifth tax | year as a section | 501(c)(3) organizatio | n, |
| | | | | | | |
| Section C. Computation of Publ | ic Support Per | centage | | | | |
| 15 Public support percentage for 2021 | line 8, column (f), d | livided by line 13, | column (f)) | | 15 | % |
| 16 Public support percentage from 202 | | • | | | 16 | % |
| Section D. Computation of Inve | stment Income | e Percentage | | | | |
| 17 Investment income percentage for 2 | 021 (line 10c, colur | mn (f), divided by l | ine 13, column (f)) | | 17 | % |
| 18 Investment income percentage from | 2020 Schedule A, | Part III, line 17 | | | 18 | % |
| 19a 33 1/3% support tests - 2021. If the | e organization did r | not check the box | on line 14, and line | e 15 is more than | 33 1/3%, and line 17 | is not |
| more than 33 1/3%, check this box a b 33 1/3% support tests - 2020. If the | | | | | | |
| line 18 is not more than 33 1/3%, ch | | | | | | |
| 20 Private foundation. If the organizati | | | | | | |

Schedule A (Form 990) 2021 Five Fires Foundation 85-4164359 Page 4

Part IV | Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

| | | Yes | No |
|---|------|-----|----|
| | | | |
| | | | |
| | 1 | | |
| | • | | |
| | | | |
| | 2 | | |
| 1 | | | |
| 1 | 2- | | |
| | 3a | | |
| | | | |
| | OI- | | |
| | 3b | | |
| | _ | | |
| | 3c | | |
| | | | |
| | 4a | | |
| | | | |
| | | | |
| | 4b | | |
| | | | |
| | | | |
| | | | |
| | 4c | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | 5a | | |
| | - Ju | | |
| | 5b | | |
| | 5c | | |
| | 30 | | |
| | | | |
| | | | |
| | | | |
| | _ | | |
| | 6 | | |
| | | | |
| | _ | | |
| | 7 | | |
| | | | |
| | 8 | | |
| | | | |
| | | | |
| | 9a | | |
| | | | |
| | 9b | | |
| | | | |
| | 9с | | |
| | | | |
| | | | |
| | 10a | | |
| | | | |
| | 10b | | |
| | | | |

Five Fires Foundation

| Par | rt IV Supporting Organizations (continued) | | | |
|-----|--|-----------------|-----|----|
| | | | Yes | No |
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| а | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and | | | |
| | 11c below, the governing body of a supported organization? | 11a | | |
| b | A family member of a person described on line 11a above? | 11b | | |
| С | A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide | | | |
| | detail in Part VI. | 11c | | |
| Sec | ction B. Type I Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one | or | | |
| | more supported organizations have the power to regularly appoint or elect at least a majority of the organization's office | rs, | | |
| | directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) | \ | | |
| | effectively operated, supervised, or controlled the organization's activities. If the organization had more than one support organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the | | | |
| | supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | 1_1_ | | |
| 2 | Did the organization operate for the benefit of any supported organization other than the supported | | | |
| | organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in | | | |
| | Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, | | | |
| | supervised, or controlled the supporting organization. | 2 | | |
| Sec | ction C. Type II Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors | | | |
| | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control | | | |
| | or management of the supporting organization was vested in the same persons that controlled or managed | | | |
| _ | the supported organization(s). | 1 | | |
| Sec | ction D. All Type III Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the | | | |
| | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax | | | |
| | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the | | | |
| | organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported | | | |
| | organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how | | | |
| | the organization maintained a close and continuous working relationship with the supported organization(s). | 2 | | |
| 3 | By reason of the relationship described on line 2, above, did the organization's supported organizations have a | | | |
| | significant voice in the organization's investment policies and in directing the use of the organization's | | | |
| | income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's | | | |
| | supported organizations played in this regard. | 3 | | |
| Sec | ction E. Type III Functionally Integrated Supporting Organizations | | | |
| 1 | Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruc | tions). | | |
| а | e empire seiem | | | |
| b | The semple semi | | | |
| С | = 3 Jesuino III Journal of the Journ | see instructior | | |
| 2 | Activities Test. Answer lines 2a and 2b below. | | Yes | No |
| а | | | | |
| | the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify | | | |
| | those supported organizations and explain how these activities directly furthered their exempt purposes, | | | |
| | how the organization was responsive to those supported organizations, and how the organization determined | | | |
| | that these activities constituted substantially all of its activities. | 2a | | |
| b | , , | | | |
| | one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in | | | |
| | Part VI the reasons for the organization's position that its supported organization(s) would have engaged in | | | |
| • | these activities but for the organization's involvement. | 2b | | |
| 3 | Parent of Supported Organizations. Answer lines 3a and 3b below. | | | |
| а | | 0- | | |
| | trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI. | 3a | | |
| b | 1 /1 0 / | O.L. | | |
| | of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | 3b | | |

| Pai | rt V Type III Non-Functionally Integrated 509(a)(3) Support | ing Organiz | ations | |
|------|--|------------------|---|--------------------------------|
| 1 | Check here if the organization satisfied the Integral Part Test as a qualify | ing trust on No | ov. 20, 1970 (<i>explain in</i> P | art VI). See instructions. |
| | All other Type III non-functionally integrated supporting organizations mi | | • | |
| Sect | ion A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Net short-term capital gain | 1 | | |
| 2 | Recoveries of prior-year distributions | 2 | | |
| 3 | Other gross income (see instructions) | 3 | | |
| 4 | Add lines 1 through 3. | 4 | | |
| 5 | Depreciation and depletion | 5 | | |
| 6 | Portion of operating expenses paid or incurred for production or | | | |
| | collection of gross income or for management, conservation, or | | | A |
| | maintenance of property held for production of income (see instructions) | 6 | | . \ |
| 7 | Other expenses (see instructions) | 7 | | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | | , |
| Sect | ion B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Aggregate fair market value of all non-exempt-use assets (see | | 70 | |
| | instructions for short tax year or assets held for part of year): | | | |
| а | Average monthly value of securities | 1a | | |
| b | Average monthly cash balances | 1b 4 | | |
| С | Fair market value of other non-exempt-use assets | 1c | | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | | |
| е | Discount claimed for blockage or other factors | | , | |
| | (explain in detail in Part VI): | | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 | Subtract line 2 from line 1d. | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, | | | |
| | see instructions). | 4 | | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 | Multiply line 5 by 0.035. | 6 | | |
| 7 | Recoveries of prior-year distributions | 7 | | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | | |
| Sect | ion C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 | Enter 0.85 of line 1. | 2 | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 | Enter greater of line 2 or line 3. | 4 | | |
| 5 | Income tax imposed in prior year | 5 | | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to | | | |
| | emergency temporary reduction (see instructions). | 6 | | |
| 7 | Check here if the current year is the organization's first as a non-function | nally integrated | Type III supporting organ | ization (see |
| | instructions). | , , | ,, ,, J · g-··· | ` |

Schedule A (Form 990) 2021

| Par | Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued) | | | | | | | |
|-------|--|-------------------------------|--------------------------------|-------------------------------|--|--|--|--|
| Secti | Section D - Distributions Current Year | | | | | | | |
| 1 | Amounts paid to supported organizations to accomplish exer | mpt purposes | 1 | | | | | |
| 2 | Amounts paid to perform activity that directly furthers exemp | t purposes of supported | | | | | | |
| | organizations, in excess of income from activity | | 2 | | | | | |
| 3 | Administrative expenses paid to accomplish exempt purpose | es of supported organizations | 3 | | | | | |
| 4 | Amounts paid to acquire exempt-use assets | | 4 | | | | | |
| 5 | Qualified set-aside amounts (prior IRS approval required - pro | ovide details in Part VI) | 5 | | | | | |
| 6 | Other distributions (describe in Part VI). See instructions. | | 6 | | | | | |
| 7 | Total annual distributions. Add lines 1 through 6. | | 7 | | | | | |
| 8 | Distributions to attentive supported organizations to which the | ne organization is responsive | | | | | | |
| | (provide details in Part VI). See instructions. | | 8 | 4 | | | | |
| 9 | Distributable amount for 2021 from Section C, line 6 | | 9 | | | | | |
| 10 | Line 8 amount divided by line 9 amount | | 10 | | | | | |
| | • | (i) | (ii) | (iii) | | | | |
| Secti | on E - Distribution Allocations (see instructions) | Excess Distributions | Underdistributions Pre-2021 | Distributable Amount for 2021 | | | | |
| 1 | Distributable amount for 2021 from Section C, line 6 | | | | | | | |
| 2 | Underdistributions, if any, for years prior to 2021 (reason- | | | | | | | |
| | able cause required - explain in Part VI). See instructions. | | | | | | | |
| 3 | Excess distributions carryover, if any, to 2021 | | | | | | | |
| а | From 2016 | | | | | | | |
| b | From 2017 | | | | | | | |
| С | From 2018 | | | | | | | |
| d | From 2019 | | | | | | | |
| е | From 2020 | | | | | | | |
| f | Total of lines 3a through 3e | | | | | | | |
| g | Applied to underdistributions of prior years | | | | | | | |
| h | Applied to 2021 distributable amount | | | | | | | |
| i | Carryover from 2016 not applied (see instructions) | | | | | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | | | | | |
| 4 | Distributions for 2021 from Section D, | | | | | | | |
| | line 7: \$ | | | | | | | |
| а | Applied to underdistributions of prior years | | | | | | | |
| b | Applied to 2021 distributable amount | | | | | | | |
| с | Remainder. Subtract lines 4a and 4b from line 4 | | | | | | | |
| 5 | Remaining underdistributions for years prior to 2021, if | | | | | | | |
| | any. Subtract lines 3g and 4a from line 2. For result greater | | | | | | | |
| | than zero, explain in Part VI. See instructions. | | | | | | | |
| 6 | Remaining underdistributions for 2021. Subtract lines 3h | | | | | | | |
| | and 4b from line 1. For result greater than zero, explain in | | | | | | | |
| | Part VI. See instructions. | | | | | | | |
| 7 | Excess distributions carryover to 2022. Add lines 3j | | | | | | | |
| | and 4c. | | | | | | | |
| 8 | Breakdown of line 7: | | | | | | | |
| a | Excess from 2017 | | | | | | | |
| b | Excess from 2018 | | | | | | | |
| С | Excess from 2019 | | | | | | | |
| d | Excess from 2020 | | | | | | | |
| | Evenes from 2021 | | | | | | | |

Schedule A (Form 990) 2021

| Part VI | Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; |
|---------|--|
| | Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, |
| | line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, |
| | Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. |
| | (See instructions.) |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | · |
| | |
| | |
| | |
| | |
| | |
| | |
| | () |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Schedule B

Schedule of Contributors

► Attach to Form 990 or Form 990-PF.

OMB No. 1545-0047

2021

Department of the Treasury Internal Revenue Service

Name of the organization

(Form 990)

► Go to www.irs.gov/Form990 for the latest information.

Employer identification number

| Fi | 85-4164359 | | | | | |
|---|---|------------------------------|--|--|--|--|
| Organization type (check | one): | | | | | |
| Filers of: | Section: | | | | | |
| Form 990 or 990-EZ | X 501(c)(3) (enter number) organization | | | | | |
| | 4947(a)(1) nonexempt charitable trust not treated as a private foundation | 1 | | | | |
| | 527 political organization | 0, | | | | |
| Form 990-PF | 501(c)(3) exempt private foundation |), | | | | |
| | 4947(a)(1) nonexempt charitable trust treated as a private foundation | | | | | |
| | 501(c)(3) taxable private foundation | | | | | |
| | is covered by the General Rule or a Special Rule .)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule | e. See instructions. | | | | |
| General Rule | | | | | | |
| | on filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling yone contributor. Complete Parts I and IL See instructions for determining a contributor's | | | | | |
| Special Rules | | | | | | |
| sections 509(a)(1) contributor, during | on described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support to and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and g the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) FZ, line 1. Complete Parts I and II. | d that received from any one | | | | |
| For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. | | | | | | |
| year, contribution is checked, enter purpose. Don't co | For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year | | | | | |
| Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990). | | | | | | |

 $\ \ \, \text{LHA} \ \ \, \text{For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.}$

Schedule B (Form 990) (2021)

| Part I | Contributors (see instructions). Use duplicate copies of Part I if additional | space is needed. | |
|------------|---|----------------------------|--|
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 1 | | \$ | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 2 | | \$ | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 3 | | \$\$ | Person X Payroll |
| (a) No. | (b) Name, address, <u>and ZIP + 4</u> | (c) Total contributions | (d) Type of contribution |
| 4 | | \$5,000. | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 5 | | \$5,000. | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 6 | | \$5,250. | Person X Payroll |

| Part I | Contributors (see instructions). Use duplicate copies of Part I if additional | space is needed. | |
|------------|---|----------------------------|--|
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 7 | Name, address, and ZIF + + | \$10,100. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 8 | | \$ | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 9 | | \$5,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 10 | | \$5,000. | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 11 | | \$5,500. | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 12 | | \$5,000. | Person X Payroll |

| Part I | Contributors (see instructions). Use duplicate copies of Part I if additional | space is needed. | |
|------------|---|----------------------------|--|
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 13 | Name, address, and ZIF + 4 | \$10,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 14 | | \$ | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 15 | | \$10,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 16 | | \$32,366. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 17 | | \$10,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 18 | | \$10,000. | Person X Payroll |

| Part I | Contributors (see instructions). Use duplicate copies of Part I if additional | space is needed. | |
|------------|---|----------------------------|---|
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 19 | | \$ | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 20 | | \$ | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 21 | | \$25,000. | Person X Payroll |
| (a) No. | (b) Name, address, <u>an</u> d ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 22 | | \$25,000. | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 23 | | \$35,000. | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 24 | | \$50,000. | Person X Payroll |

| Part I | Contributors (see instructions). Use duplicate copies of Part I if additional | space is needed. | |
|------------|---|----------------------------|--|
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 25 | | \$ | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 26 | | \$ | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 27 | | \$50,000. | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 28 | | \$50,500. | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 29 | | \$50,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 30 | | \$150,000. | Person X Payroll |

| Part I | Contributors (see instructions). Use duplicate copies of Part I if additional | space is needed. | |
|------------|---|----------------------------|---|
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 31 | | \$150,000. | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 32 | | \$ | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 33 | | \$500,000. | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |

Five Fires Foundation

Name of organization **Employer identification number** 85-4164359

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed. (a) No. (d) (b) FMV (or estimate) from Description of noncash property given Date received (See instructions.) Part I (a) (c) No. (b) (d) FMV (or estimate) from Description of noncash property given Date received (See instructions Part I (a) (c) No. (d) (b) FMV (or estimate) from Description of noncash property given Date received (See instructions.) Part I (a) (c) No. (b) (d) FMV (or estimate) from Description of noncash property given Date received (See instructions.) Part I (a) (c) No. (b) (d) FMV (or estimate) from Description of noncash property given Date received (See instructions.) Part I (a) (c) No. (b) (d) FMV (or estimate) from Description of noncash property given **Date received** (See instructions.) Part I \$

Employer identification number

Name of organization

85-4164359 Five Fires Foundation Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) Use duplicate copies of Part III if additional space is needed. (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Relationship of transferor to transferee Transferee's name, address, and ZIP + 4

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

Name of the organization

Employer identification number

Five Fires Foundation 85-4164359 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the Part I organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year Aggregate value of contributions to (during year) 2 Aggregate value of grants from (during year) 3 Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds 5 are the organization's property, subject to the organization's exclusive legal control? Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last Held at the End of the Tax Year day of the tax year. Total number of conservation easements 2a Total acreage restricted by conservation easements 2b Number of conservation easements on a certified historic structure included in (a) 2c Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax Number of states where property subject to conservation easement is located > Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ______ Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 6 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? , In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8. 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1

Assets included in Form 990, Part X

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 715,569. | | 715,569. |
| b Buildings | | 786,431. | 14,283. | 772,148. |
| c Leasehold improvements | | | | |
| d Equipment | | | | |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equa | Form 990 Part X colun | nn (R) line 10c) | • | 1,487,717. |

Schedule D (Form 990) 2021

85-4164359

| (a) Descr | ription of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or e | nd-of-year market value |
|--|--|----------------------------|-------------------------------------|-------------------------|
| (1) Financ | cial derivatives | | | |
| | ly held equity interests | | | |
| (3) Other | | | | |
| (A) | | | | |
| (B) | | | | |
| (C) | | | | |
| (D) | | | | |
| (E) | | | | |
| (F) | | | | <u> </u> |
| (G) | | | | |
| (H) | | | | |
| | (b) must equal Form 990, Part X, col. (B) line 12.) | | | • |
| Part VI | II Investments - Program Related. | | | |
| | Complete if the organization answered "Yes" | on Form 990. Part IV. line | 11c. See Form 990. Part X. line 13. | |
| | (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or e | nd-of-vear market value |
| (1) | ., | () () () () | ,, | , |
| (2) | | | | |
| (3) | | | | |
| | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | · V | |
| (8) | | | | |
| (9) | | | | |
| | (b) must equal Form 990, Part X, col. (B) line 13.) | () | | |
| Part IX | | 5 000 5 111/1 | 44 L O . E | |
| | Complete if the organization answered "Yes" | | 11d. See Form 990, Part X, line 15. | 1 (1) 5 |
| | (a) | Description | | (b) Book value |
| (1) | | | | |
| (2) | | \sim | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| | | | | |
| (9) | | | | |
| | olumn (b) must equal Form 990. Part X. col. (R) line | 15.) | | ▶ |
| | lumn (b) must equal Form 990, Part X, col. (B) line Other Liabilities. | 15.) | | > |
| Total. (Co | Jumn (b) must equal Form 990, Part X, col. (B) line Other Liabilities. Complete if the organization answered "Yes" | | | 25. |
| Total. (Co Part X | Other Liabilities. Complete if the organization answered "Yes" of the organization and the organization an | | | |
| Total. (Co Part X | Other Liabilities. Complete if the organization answered "Yes" ((a) Description of liability | | | 25. (b) Book value |
| Total. (Co Part X 1. (1) Fe | Other Liabilities. Complete if the organization answered "Yes" of the organization and the organization an | | | |
| Total. (Co Part X 1. (1) Fe (2) | Other Liabilities. Complete if the organization answered "Yes" ((a) Description of liability | | | |
| Total. (Co Part X 1. (1) Fe (2) (3) | Other Liabilities. Complete if the organization answered "Yes" ((a) Description of liability | | | |
| Total. (Co Part X 1. (1) Fe (2) (3) (4) | Other Liabilities. Complete if the organization answered "Yes" ((a) Description of liability | | | |
| Total. (Co Part X 1. (1) Fe (2) (3) (4) (5) | Other Liabilities. Complete if the organization answered "Yes" ((a) Description of liability | | | |
| 1. (1) Fe (2) (3) (4) (5) (6) | Other Liabilities. Complete if the organization answered "Yes" ((a) Description of liability | | | |
| 1. (1) Fe (2) (3) (4) (5) (6) (7) | Other Liabilities. Complete if the organization answered "Yes" ((a) Description of liability | | | |
| 1. (1) Fe (2) (3) (4) (5) (6) (7) (8) | Other Liabilities. Complete if the organization answered "Yes" ((a) Description of liability | | | |
| 1. (1) Fe (2) (3) (4) (5) (6) (7) | Other Liabilities. Complete if the organization answered "Yes" ((a) Description of liability | | | |

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

85-4164359

| Par | t XI Reconciliation of Revenue per Audited Financial Sta | atements With Revenu | e per Return. | |
|-------|---|--------------------------------|---|--|
| | Complete if the organization answered "Yes" on Form 990, Part IV, I | ine 12a. | | |
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| а | Net unrealized gains (losses) on investments | 2a | | |
| b | Donated services and use of facilities | | | |
| С | Recoveries of prior year grants | | | |
| d | Other (Describe in Part XIII.) | 1 4.1 | | |
| е | Add lines 2a through 2d | | 2e | |
| 3 | Subtract line 2e from line 1 | | | |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| а | | 4a | | |
| b | Other (Describe in Part XIII.) | | | |
| | Add lines 4a and 4b | | 4c | |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12 | | 5 | |
| | t XII Reconciliation of Expenses per Audited Financial S | atements With Expens | ses per Return. | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, I | | | |
| 1 | T. 1 | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | 1 | |
| - | Donated services and use of facilities | 2a | | |
| b | Prior year adjustments | | | |
| c | Other losses | | | |
| d | Other (Describe in Part XIII.) | | | |
| e | Add lines 2a through 2d | | 2e | |
| 3 | Subtract line 2e from line 1 | | 3 | |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| С | Add lines 4a and 4b | | 4c | |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line | | | |
| Par | t XIII Supplemental Information. | · · · | · · · · · · · · · · · · · · · · · · · | |
| Provi | de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and | 4; Part IV, lines 1b and 2b; P | art V, line 4; Part X, line 2; Part XI, | |
| lines | 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide a | any additional information. | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | \sim | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

SCHEDULE O (Form 990)

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 Form 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

2021
Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization **Employer identification number** Five Fires Foundation 85-4164359 Form 990, Part III, Line 1, Description of Organization Mission: Significant growth of the YMCA over the years, coupled with a significant loss of membership and camp revenue brought on by the pandemic has required a new way of operating. The Y has engaged us those who love camp the most, in order to help continue its impact and legacy. Form 990, Part VI, Section B, line 11b: The form 990 is prepared by outside accountants with the assistance Fires Foundation directors. Copies of the form 990 are provided to members of the Five Fires Foundation Board prior to filing. Form 990, Part VI, Section B, line 12: Five Fires Foundation is in the process of implementing a written conflict of interest policy. Form 990, Part VI, Section C form 990 returns are available upon request, The governing documents and

Form 990, Part VI, Section B, Lines 13-14:

Five Fires Foundation is in the process of impletmenting a written

whistleblower policy, and a written document retention and destruction

policy.

Form 990 Page 10 990

| Asset No. | Description | Date Acquired | Method | Life | C o n v | Line No. | Unadjusted Cost Or Basis | Bus % Excl | Section 179 Expense | Reduction In Basis | Basis For Depreciation | Beginning Accumulated Depreciation | Current Sec 179 Expense | Current Year Deduction | Ending Accumulated Depreciation |
|--------------|---|------------------|------------|-------|---------|-------------|-----------------------------|------------------|------------------------|-----------------------|---------------------------|--|-------------------------------|---------------------------|---------------------------------------|
| | Program Services | | | | | | | | | | | 7 | | | |
| 1 | LAND | 04/29/21 | L | | | | 715,569. | | | | 715,569. | | | 0. | |
| 2 | BUILDINGS | 04/29/21 | SL | 39.00 | MM1 | 191 | 786,431. | | | | 786,431. | | | 14,283. | 14,283. |
| | * 990 Page 10 Total Program Services | | | | | 1 | .,502,000. | | | /. | 1,502,000. | 0. | | 14,283. | 14,283. |
| | * Grand Total 990 Page 10 Depr | | | | | 1 | .,502,000. | | | 2 | 1,502,000. | 0. | | 14,283. | 14,283. |
| | | | | | | | | | | | | | | | |
| | Current Year Activity | | | | | | | | S | | | | | | |
| | Beginning balance | | | | | | 0. | | | 0. | 0. | 0. | | | 0. |
| | Acquisitions | | | | | 1 | .,502,000. | /> | | 0. | 1,502,000. | 0. | | | 14,283. |
| | Dispositions/Retired | | | | | | | | | 0. | 0. | 0. | | | 0. |
| | Ending balance | | | | | | ,502,000. | | | 0. | 1,502,000. | 0. | | | 14,283. |
| | Ending accum depr | | | | | | | | | | | 14,283. | | | |
| | Ending book value | | | | | | | | | | 1 | ,487,717. | | | |
| | | | | | | | | | | | | | | | |
| | | |) * | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

Depreciation and Amortization (Including Information on Listed Property)

► Attach to your tax return.

990

OMB No. 1545-0172

Attachment Sequence No. **179**

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

► Go to www.irs.gov/Form4562 for instructions and the latest information.

Business or activity to which this form relates Identifying number

| ive | Fires Foundation | | Form | 990 Page 1 | . 0 | | 85-4164359 |
|----------------|--|---|---|------------------------|----------------|---------------|----------------------------|
| Par | t I Election To Expense Certain Prope | rty Under Section 17 | 79 Note: If you have any lis | sted property, | complete Part | V before yo | u complete Part I. |
| 1 M | aximum amount (see instructions) | | | | | 1 | 1,050,000. |
| | otal cost of section 179 property place | | | | | | |
| | nreshold cost of section 179 property | | | | | | 2,620,000. |
| | eduction in limitation. Subtract line 3 | | | | | | |
| | ollar limitation for tax year. Subtract line 4 from line | | | | | 5 | 4 |
| 6 | (a) Description of p | | (b) Cost (busin | | (c) Elected of | ost | |
| | .,,,,, | | | | ,, | | 4 |
| | | | | | | | |
| | | | | | | $\overline{}$ | |
| | | | | | | | |
| | | | | - + | | | |
| | sted property. Enter the amount fron | | | | | | |
| | otal elected cost of section 179 prop | | | | | 8 | |
| | entative deduction. Enter the smalle | | | | / | 9 | |
| | arryover of disallowed deduction fror | • | | _ | , | 10 | |
| | usiness income limitation. Enter the s | | • | | | 11 | |
| 2 S | ection 179 expense deduction. Add I | ines 9 and 10, but | don't enter more than line | 11 | | 12 | |
| | arryover of disallowed deduction to 2 | | | 🔼 13 | | | |
| lote: | Don't use Part II or Part III below for | listed property. In: | stead, use Part V. | | | | |
| Par | t II Special Depreciation Allowa | ance and Other Do | epreciation (Don't includ | e listed proper | ty.) | | |
| 4 S | pecial depreciation allowance for qua | alified property (oth | ner than listed property) pla | aced in service | during | | |
| th | ie tax year | | | | | 14 | |
| 5 Pi | roperty subject to section 168(f)(1) el | | | | | 15 | |
| | ther depreciation (including ACRS) | | | | | 16 | |
| Par | | t include listed pro | perty. See instructions.) | | | | |
| | · | | Section A | | | | |
| 17 M | ACRS deductions for assets placed | in service in tax ve | are beginning before 2021 | | | 17 | |
| | you are electing to group any assets placed in ser | | | | . | ï | |
| 1 0 ") | | $\overline{}$ | e During 2021 Tax Year I | | eral Deprecia | ion System | <u> </u> |
| | Occilon B - Asset | (b) Month and | (c) Basis for depreciation | | Ciai Deprecia | Jon Cysten | |
| | (a) Classification of property | year placed in service | (business/investment use only - see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
| | 2 year property | 1 | ,, | | | | |
| <u>9a</u> | 3-year property | | | | | | |
| b | 5-year property | | | | | | |
| С | 7-year property | | | | | | |
| d | 10-year property | , | | | | | |
| е | 15-year property | | | | | | |
| f | 20-year property | | | | | | |
| g | 25-year property | | | 25 yrs. | | S/L | |
| h | Residential rental property | / | | 27.5 yrs. | MM | S/L | |
| | nesidential rental property | / | | 27.5 yrs. | MM | S/L | |
| | Nonvocidential real property | 04 / 21 | 786,431. | 39 yrs. | MM | S/L | 14,283. |
| i | Nonresidential real property | / | | | MM | S/L | |
| | Section C - Assets | Placed in Service | During 2021 Tax Year Us | sing the Altern | ative Depreci | ation Syste | i m |
| 20a | Class life | | | | | S/L | |
| b | 12-year | | | 12 yrs. | | S/L | |
| c | 30-year | / | | 30 yrs. | ММ | S/L | |
| d | 40-year | | | 40 yrs. | MM | S/L | |
| Par | | , | ı | 1 | 1 | - | |
| | sted property. Enter amount from lin | e 28 | | | | 21 | |
| | otal. Add amounts from line 12, lines | | es 10 and 20 in column (a | | | | |
| | | - | | | | | 14,283. |
| | nter here and on the appropriate lines | | | ioris - see instr | • | 22 | 14,203. |
| | or assets shown above and placed in | • | e current year, enter the | | | | |
| pg | ortion of the basis attributable to sec | tion 263A costs | | 23 | | | |

Five Fires Foundation 85-4164359 Form 4562 (2021) Page 2 Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? No Yes Nο Yes (b) (c) (e) (i) (g) Date Business/ Basis for depreciation Elected Type of property Cost or Recovery Method/ Depreciation placed in investment (business/investment section 179 (list vehicles first) Convention deduction other basis period use only) service use percentage cost 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use Property used more than 50% in a qualified business use: % % % 27 Property used 50% or less in a qualified business use % S/I % S/L % 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29 Section B - Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner, or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. (a) (b) (d) (e) (f) 30 Total business/investment miles driven during the Vehicle Vehicl Vehicle Vehicle Vehicle year (don't include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 Yes Yes Yes Yes 34 Was the vehicle available for personal use No No Yes No No No during off-duty hours? Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your Yes No employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners **39** Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles Part VI | Amortization (f) (a) (b) (c) (d) (e) Amortization Description of costs Date amortization Amortizable Amortization for this year Code section begins amount period or percentage 42 Amortization of costs that begins during your 2021 tax year

43

43 Amortization of costs that began before your 2021 tax year

44 Total. Add amounts in column (f). See the instructions for where to report