

Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2004

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

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

A For the 2004 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SHERMAN LAKE YMCA OUTDOOR CENTER (FRMLY YMCA CAMPING & RETREAT CENTER)	D Employer identification number 38-3167869
	Number and street (or P O box if mail is not delivered to street address) 6225 NORTH 39TH STREET	Room/suite (269) 731-3000

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

H and **I** are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates

H(c) Are all affiliates included? Yes No (If "No," attach a list)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Website: WWW.SHERMANLAKEYMCA.ORG

J Organization type (check only one) 501(c) (3) (insert no) 4947(a)(1) or 527

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

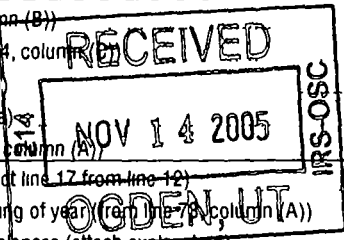
I Group Exemption Number

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **2,358,528.**

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	531,316.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ 531,316. noncash \$)	1d		531,316.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		1,736,055.	
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4		15,760.	
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe)	7				
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
		8a				
		8b				
		8c				
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d				
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>					
a	Gross revenue (not including \$ 0. of contributions reported on line 1a)	9a	12,835.			
b	Less direct expenses other than fundraising expenses	9b	9,888.			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	SEE STATEMENT 2	2,947.		
10a	Gross sales of inventory, less returns and allowances	10a				
b	Less cost of goods sold	10b				
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				
11	Other revenue (from Part VII, line 103)	11		62,562.		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		2,348,640.		
Expenses	13	Program services (from line 44, column (B))	13	2,220,012.		
	14	Management and general (from line 44, column (C))	14	460,387.		
	15	Fundraising (from line 44, column (D))	15	72,175.		
	16	Payments to affiliates (attach schedule)	16	20,071.		
	17	Total expenses (add lines 13 and 14, column (A))	17	2,772,645.		
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		-424,005.		
Net Assets	19	Net assets or fund balances at beginning of year (from line 7A, column (A))	19	15,778,063.		
	20	Other changes in net assets or fund balances (attach explanation)	20	0.		
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	15,354,058.		



SCANNED DEC 05 2005

9 12

**SHERMAN LAKE YMCA OUTDOOR CENTER (FRMLY
YMCA CAMPING & RETREAT CENTER)**

38-3167869

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others Page 2

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25 113,500.	68,100.	22,700.	22,700.
26 Other salaries and wages	26 821,384.	698,177.	82,138.	41,069.
27 Pension plan contributions ..	27			
28 Other employee benefits	28 149,359.	134,423.	14,936.	
29 Payroll taxes	29 66,583.	59,925.	6,658.	
30 Professional fundraising fees	30			
31 Accounting fees	31 14,434.		14,434.	
32 Legal fees	32 2,599.		2,599.	
33 Supplies	33 110,209.	86,189.	18,015.	6,005.
34 Telephone	34 17,098.	11,968.	4,275.	855.
35 Postage and shipping	35 10,127.	7,596.	2,025.	506.
36 Occupancy	36			
37 Equipment rental and maintenance	37 84,054.	79,851.	4,203.	
38 Printing and publications	38 20,803.	17,683.	2,080.	1,040.
39 Travel	39			
40 Conferences, conventions, and meetings	40 7,413.	5,782.	1,631.	
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 627,724.	470,793.	156,931.	
43 Other expenses not covered above (itemize)				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e SEE STATEMENT 4	43e 707,287.	579,525.	127,762.	
44 <small>Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15</small>	44 2,752,574.	2,220,012.	460,387.	72,175.

Joint Costs. Check if you are following SOP 98-2
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? SEE ATTACHED STATEMENT.	Program Service Expenses <small>(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others)</small>
a DAYCAMP, RETREAT, CONFERENCE AND MEMBERSHIP EXPERIENCES WITH NATURAL RESOURCES GUIDED BY CHRISTIAN PRINCIPLES APPROXIMATELY 19,300 INDIVIDUALS SERVED (Grants and allocations \$ _____)	2,220,012.
b _____ (Grants and allocations \$ _____)	
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	2,220,012.

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Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing	264,693.	258,138.
	46 Savings and temporary cash investments	1,334,645.	749,295.
	47 a Accounts receivable	73,123.	
	b Less: allowance for doubtful accounts		73,123.
	48 a Pledges receivable	423,650.	
	b Less: allowance for doubtful accounts	55,596.	368,054.
	49 Grants receivable		
	50 Receivables from officers, directors, trustees, and key employees		
	51 a Other notes and loans receivable		
	b Less: allowance for doubtful accounts		
	52 Inventories for sale or use		
	53 Prepaid expenses and deferred charges	15,325.	25,666.
	54 Investments - securities	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	
	55 a Investments - land, buildings, and equipment basis		
	b Less: accumulated depreciation		
56 Investments - other	50,360.	43,022.	
57 a Land, buildings, and equipment basis	17,909,209.		
b Less: accumulated depreciation	3,897,020.	14,012,189.	
58 Other assets (describe ▶ _____)			
59 Total assets (add lines 45 through 58) (must equal line 74)	15,932,975.	15,529,487.	
Liabilities	60 Accounts payable and accrued expenses	154,912.	175,429.
	61 Grants payable		
	62 Deferred revenue		
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable		
	65 Other liabilities (describe ▶ _____)		
66 Total liabilities (add lines 60 through 65)	154,912.	175,429.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted	14,966,741.	14,924,656.
	68 Temporarily restricted	811,322.	429,402.
	69 Permanently restricted		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	15,778,063.	15,354,058.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	15,932,975.	15,529,487.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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Part VI Other Information		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization SEE STATEMENT 9 _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0.
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911 <u>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u>		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0.
90 a	List the states with which a copy of this return is filed MICHIGAN		
b	Number of employees employed in the pay period that includes March 12, 2004	90b	67
91	The books are in care of KATHY SIMPSON Telephone no (269) 731-3000		

Located at **6225 NORTH 39TH STREET, AUGUSTA, MI**

ZIP + 4 **49012**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here
and enter the amount of tax-exempt interest received or accrued during the tax year

92

N/A

**SHERMAN LAKE YMCA OUTDOOR CENTER (FRMLY
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Part VII Analysis of Income-Producing Activities (See page 33 of the instructions)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a <u>CAMP FEES</u>					622,410.
b <u>MEMBERSHIPS</u>					422,844.
c <u>RETREATS & CONFERENCES</u>					378,445.
d <u>SCHOOL PROGRAMS</u>					312,356.
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	15,760.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					2,947.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a <u>OTHER INCOME</u>	452000	2,741.			24,438.
b <u>CAMP STORE</u>	452000	35,383.			
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		38,124.		15,760.	1,763,440.
105 Total (add line 104, columns (B), (D), and (E))					1,817,324.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	SEE STATEMENT 10

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Date: 11/06/05 Type or print name and title: Luke Ansteyfeld CEO

Date: 10/4/05 Check if self-employed: Preparer's SSN or PTIN: P00271868

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information-(See separate instructions.)

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

OMB No 1545-0047

2004

Name of the organization **SHERMAN LAKE YMCA OUTDOOR CENTER (FRMLY
YMCA CAMPING & RETREAT CENTER)** Employer identification number
38 3167869

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

Total number of other employees paid over \$50,000 ▶ 0				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
SCHWEITZER CONSTRUCTION INC BATTLE CREEK, MI 49016	CONSTRUCTION	346,118.
CREATIVE DINING SERVICES ZEELAND MI 49469	FOOD SERVICE	210,675.

Total number of others receiving over \$50,000 for professional services ▶ 0		

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990	X	
e Transfer of any part of its income or assets?		X
3 a Do you make grants for scholarships, fellowships, student loans, etc? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)	X	
b Do you have a section 403(b) annuity plan for your employees?		X
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

SEE STATEMENT 11

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box)

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

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

(a) Name(s) of supported organization(s)	(b) Line number from above
	12
	12

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

SHERMAN LAKE YMCA OUTDOOR CENTER (FRMLY

Schedule A (Form 990 or 990-EZ) 2004 YMCA CAMPING & RETREAT CENTER

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

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	0.	0.	0.	0.	0.
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	▶ 26a	N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts	▶ 26b	N/A
c Total support for section 509(a)(1) test. Enter line 24, column (e)	▶ 26c	N/A
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____	▶ 26d	N/A
e Public support (line 26c minus line 26d total)	▶ 26e	N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶ 26f	N/A %

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year	(2003)	(2002)	(2001)	(2000)
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year	(2003)	(2002)	(2001)	(2000)
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____	▶ 27c	N/A		
d Add Line 27a total _____ and line 27b total _____	▶ 27d	N/A		
e Public support (line 27c total minus line 27d total)	▶ 27e	N/A		
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e) ▶ 27f	N/A			
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶ 27g	N/A %		
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶ 27h	N/A %		

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

SHERMAN LAKE YMCA OUTDOOR CENTER (FRMLY

Part V Private School Questionnaire (See page 7 of the instructions)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

SHERMAN LAKE YMCA OUTDOOR CENTER (FRMLY

Schedule A (Form 990 or 990-EZ) 2004 YMCA CAMPING & RETREAT CENTER)

38-3167869 Page 5

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table -		
	If the amount on line 40 is -		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is -		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Sherman Lake YMCA Outdoor Center
38-3167869
2004 Federal Form 990

Part III Organizations primary exempt purpose:

We are a mission driven organization. Our mission is to enhance the lives of all people who visit our grounds, one life at a time... every time. This mission is accomplished through a volunteer driven strategic plan, implemented with timely, innovative programs carried out by qualified staff on our well managed sites. Our programs are based on the YMCA heritage enhancing the development of spirit, mind and body. The cornerstones of our organizational culture are honesty, caring, respect, and responsibility. These core values are visible in every thing we do.

We are open to all. Program services, property development, human resource development, and fund development are conducted in a manner that makes our organization accessible to all people. This includes special need populations, especially persons with disabilities and the economically disadvantaged. Each year we serve close to 20,000 people primarily youth.

We are an example organization. The Sherman Lake YMCA Outdoor Center is a model YMCA wellness center, camp and retreat center. We are nationally recognized for our work in character development, youth development methodology, and educational advancement. We are a national training center for youth caregivers and educators.

We have varied programs and services in multiple markets to meet community needs. Our programs include day camp, resident camp, teen leadership, family camp, seniors, volunteer service, integrated education, day and overnight rentals and retreats, and community membership services. Our facilities are of high quality, environmentally friendly, and are built to last.

People are at the center of, and the reason for, our existence. When folks come to our YMCA they experience what life should be like for all of the populace. Their lives are filled with opportunities to discover and explore. The activities are as diverse as the people who desire them. Whether the goal is to test one's mettle or ponder the universe, everyone succeeds in his or her quest.

We have a top notch group of governing volunteers, the Board of Directors. These people are top community leaders. Broad thinking and passionate, they represent our constituency in their thinking and actions. They are diverse in their demographics but they are singular in values.

All of our major department areas have groups of volunteers supporting their efforts with gifts of time, talent and tithes. This support creates an intrinsic, organic link between organization and service. They contribute thousands of hours of their time to benefit the Sherman Lake YMCA.

Our staff is unparalleled in their commitment and quality. Each one has been a number one choice based on their aptitude and attitude. They, too, are representative of the constituency of which we serve. Creative and determined, they constantly seek new ways to build capacity into people everyday, one life at a time. Our staff is hired for their hearts as well as their minds. We treat them like we want them to treat our members and guests, fairly, and with dignity and respect.

Our Sherman Lake YMCA Alumni Society was created to reach past campers, volunteers, and staff of the Sherman Lake YMCA. They help raise annual support dollars ensuring underprivileged children the opportunity to attend camp and allowing the story, future, and magic of Sherman Lake to grow.

We are very active in fund development. We sponsor an annual support campaign each year in which key volunteers ensure no one is denied the opportunity to participate in our programs due to an inability to pay. Celebrating almost 12 years of existence we have established a planned giving group named aptly the Heritage Club. This group of cherished friends meets annually for an update and celebration of their faith in our organization, their wonderful, giving hearts and the good work of the Sherman Lake YMCA. These donors are responsible for our growing endowment and the promise that we will be here in perpetuity.

We are good stewards of our resources. We currently own 325 acres of beautiful, pristine, Southwest Michigan property. All of our existing facilities are in "like new" condition. The buildings all make "a statement" with their architecture and their furnishings. They are built "green" with a bend towards being environmentally friendly and efficient. The facility and site are managed with environmental consciousness promoting the wellness of our planet. The buildings are clean and well maintained and will suit the needs of our diverse clientele. We keep the facility and equipment "like new, forever". We have a balanced budget with reserves.

FOOTNOTES

STATEMENT 1

PART IV, LINE 57:

LAND	863,933.
BUILDINGS AND IMPROVEMENTS (15 - 40 YR LIFE)	15,760,971.
FURNITURE & FIXTURES AND EQUIPMENT (5 - 8 YR LIFE)	1,218,171.
AUTOMOBILES (5 YR LIFE)	66,134.
	<hr/>
TOTAL COST	17,909,209.
LESS: ACCUMULATED DEPRECIATION	3,897,020.
	<hr/>
NET CARRYING VALUE	14,012,189.
	<hr/>

ALL DEPRECIATION COMPUTED USING STRAIGHT LINE METHOD

FORM 990

SPECIAL EVENTS AND ACTIVITIES

STATEMENT 2

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
SHERMANATOR TRIATHALON	12,835.		12,835.	9,888.	2,947.
TO FM 990, PART I, LINE 9	12,835.		12,835.	9,888.	2,947.

FORM 990	PAYMENTS TO AFFILIATES	STATEMENT	3
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AFFILIATE'S NAME	AFFILIATE'S ADDRESS
YMCA OF THE USA	101 N. WACKER DR., CHICAGO, IL 60606
PURPOSE OF PAYMENT	AMOUNT
NATIONAL SUPPORT	20,071.
TOTAL TO FORM 990, PART I, LINE 16	20,071.

FORM 990	OTHER EXPENSES	STATEMENT	4
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DESCRIPTION	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
ADVERTISING & PROMOTION	33,169.	26,535.	6,634.	
CONTRACTED SERVICES	17,177.	15,459.	1,718.	
DUES & SUBSCRIPTIONS	3,331.	1,499.	1,832.	
INSURANCE - GENERAL	49,944.	34,961.	14,983.	
MISCELLANEOUS	102,605.	45,914.	56,691.	
STAFF RECRUITMENT	6,917.	6,225.	692.	
UTILITIES	140,971.	126,874.	14,097.	
VEHICLE OPERATIONS	37,009.	33,308.	3,701.	
PROFESSIONAL FEES	33,161.	19,897.	13,264.	
FOOD	283,003.	268,853.	14,150.	
TOTAL TO FM 990, LN 43	707,287.	579,525.	127,762.	

FORM 990	OTHER INVESTMENTS	STATEMENT	5
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DESCRIPTION	VALUATION METHOD	AMOUNT
BENEFICIAL INTEREST IN ASSETS	COST	43,022.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		43,022.

FORM 990 OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 6

DESCRIPTION	AMOUNT
SPECIAL EVENT REVENUE	9,888.
TOTAL TO FORM 990, PART IV-A	9,888.

FORM 990 OTHER EXPENSES NOT INCLUDED ON FORM 990 STATEMENT 7

DESCRIPTION	AMOUNT
SPECIAL EVENT EXPENSES	9,888.
TOTAL TO FORM 990, PART IV-B	9,888.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 8

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
VERN STEFFEL 6225 NORTH 39TH STREET AUGUSTA, MI 49012	PRESIDENT 0.	0.	0.	0.
KYLE CALDWELL 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
PHIL CARTER 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
BETTY CHRIST 6225 NORTH 39TH STREET AUGUSTA, MI 49012	SECRETARY 0.	0.	0.	0.
DAN FULLENKAMP 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.

LUKE AUSTENFELD 6225 NORTH 39TH STREET AUGUSTA, MI 49012	EXEC DIRECTOR 40	113,500.	17,025.	0.
MARK LANCASTER 6225 NORTH 39TH STREET AUGUSTA, MI 49012	VICE PRESIDENT 0.	0.	0.	0.
ANN PARFET 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
BARB PARISH 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
SKIP SHERRIFF 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
MARGARET SKIDMORE 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
JAY WALBRIDGE 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
SYDNEY WALDORF 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
CHARLES WATTLES 6225 NORTH 39TH STREET AUGUSTA, MI 49012	TREASURER 0.	0.	0.	0.
ANNE BAREA 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
JULIE GARSIDE 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
TOM GEIL 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
HENRY B. HAWK 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.

BOBBIE LAM 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
CHRIS SLIVA 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
JON VANDERMOLEN 6225 NORTH 39TH STREET AUGUSTA, MI 49012	DIRECTOR 0.	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		<u>113,500.</u>	<u>17,025.</u>	<u>0.</u>

FORM 990 IDENTIFICATION OF RELATED ORGANIZATIONS STATEMENT 9
PART VI, LINE 80B

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
Y-CENTER OF BATTLE CREEK	X	
YOUNG MEN'S CHRISTIAN ASSOCIATION OF KALAMAZOO	X	

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO STATEMENT 10
ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	FEES PAID BY CAMPERS/OTHER INDIVIDUALS IN DIRECT PURSUIT OF EXPERIENCE WITH THE ORGANIZATION'S NATURAL RESOURCES AND CHRISTIAN GUIDANCE
103A	REVENUES RELATED TO CAMP EXPERIENCE & NATURAL RESOURCES SUCH AS FIRST TIME MEMBER FEES AND OTHER
93B	FEES PAID BY INDIVIDUALS FOR MEMBERSHIP IN DIRECT PURSUIT OF MAINTAINING A HEALTHY LIFESTYLE
93C	FEES PAID BY INDIVIDUALS AND GROUPS FOR CONFERENCES AND RETREATS
93D	FEES PAID BY INDIVIDUALS/SCHOOLS FOR EDUCATION WITH THE ORGANIZATION'S NATURAL RESOURCES AND CHRISTIAN GUIDANCE

SCHEDULE A EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS STATEMENT 11
PART III, LINE 3

THE ENDOWMENT FUND PROVIDES FOR SCHOLARSHIPS OF VARIOUS PERCENTAGES OF THE COST OF ATTENDING CAMP FOR THOSE INDIVIDUALS SHOWING FINANCIAL NEED.

MICHIGAN DEPARTMENT OF LABOR & ECONOMIC GROWTH BUREAU OF COMMERCIAL SERVICES	
Date Received	(FOR BUREAU USE ONLY)
	FILED
	SEP 29 2004
	Trans. Control: 798331-1 09/20/04 Count: 26698 Act: \$10.00 ID: 707959
This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.	
Name Vern J. Steffel, Jr., Steffel and Steffel	
Address 332 East Columbia Avenue	
City	State ZIP Code
Battle Creek	MI 49015
Administrator BUREAU OF COMMERCIAL SERVICES EFFECTIVE DATE:	

Document will be returned to the name and address you enter above. If left blank document will be mailed to the registered office.

CERTIFICATE OF AMENDMENT TO THE ARTICLES OF INCORPORATION

For use by Domestic Profit and Nonprofit Corporations

(Please read information and instructions on the last page)

Pursuant to the provisions of Act 284, Public Acts of 1972, (profit corporations), or Act 162, Public Acts of 1982 (nonprofit corporations), the undersigned corporation executes the following Certificate:

1. The present name of the corporation is:	YMCA Camping and Retreat Services of Battle Creek and Kalamazoo
2. The identification number assigned by the Bureau is:	707959

3. Article	1	of the Articles of Incorporation is hereby amended to read as follows:
The name of the Corporation will be changed to: Sherman Lake YMCA Outdoor Center		

JB

6. (For a nonprofit corporation whose Articles state the corporation is organized on a directorship basis.)

The foregoing amendment to the Articles of Incorporation was duly adopted on the 26th day of April, 2004 by the directors of a nonprofit corporation whose articles of incorporation state it is organized on a directorship basis (check one of the following)

- at a meeting the necessary votes were cast in favor of the amendment
- by written consent of all directors pursuant to Section 525 of the Act.

Signed this 27th day of July, 2004

By *Vern J. Stettel, Jr.*, Chairperson
(Signature of President, Vice-President, Chairperson or Vice-Chairperson)

Vern J. Stettel, Jr. Board Chairperson
(Type or Print Name) (Type or Print Title)

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box X
- Note:** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.

Type or print. File by the extended due date for filing the return See instructions	Name of Exempt Organization SHERMAN LAKE YMCA OUTDOOR CENTER (FRMLY YMCA CAMPING & RETREAT CENTER)	Employer identification number 38-3167869
	Number, street, and room or suite no. If a P.O. box, see instructions. 6225 NORTH 39TH STREET	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. AUGUSTA, MI 49012	

Check type of return to be filed (File a separate application for each return):

Form 990
 Form 990-EZ
 Form 990-T (sec. 401(a) or 408(a) trust)
 Form 1041-A
 Form 5227
 Form 8870
 Form 990-BL
 Form 990-PF
 Form 990-T (trust other than above)
 Form 4720
 Form 6069

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

• The books are in the care of **KATHY SIMPSON**
 Telephone No. **(269) 731-3000** FAX No. _____

• If the organization does **not** have an office or place of business in the United States, check this box

• If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole** group, check this box . If it is for **part** of the group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2005.**

5 For calendar year **2004**, or other tax year beginning _____ and ending _____.

6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS REQUESTED IN ORDER TO FILE A COMPLETE AND ACCURATE RETURN

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____ **N/A**

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature **Catherine A. Barnes** Title **CPA** Date **8/10/05**

Notice to Applicant - To Be Completed by the IRS

We have approved this application. Please attach this form to the organization's return.

We have **not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.

We have **not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are **not** granting a 10-day grace period.

We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested.

Other _____

Director _____ By: _____ Date _____

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name PLANTE & MORAN, PLLC
	Number and street (include suite, room, or apt. no.) or a P.O. box number 750 TRADE CENTRE WAY, STE 300
	City or town, province or state, and country (including postal or ZIP code) PORTAGE, MI 49002

423832 01-10-05

EXTENSION APPROVED
AUG 26 2005
 FIELD DIRECTOR,
 SUBMISSION PROCESSING, OGDEN (2004)

ENVELOPE POSTMARK DATE AUG 12 2005