Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

► For organizations with gross receipts less than $100,000 and total assets less than $250,000 at the end of the year.

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

OMB No 1545-1150

2005

Open to Public Inspection

A For the 2005 calendar year, or tax year beginning January 1 **, 2005, and ending** December 31 **, 20** 05

B Check if applicable
- [x] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
The Berner-Garde Foundation, Inc.

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
2121 Townline Road

City or town, state or country, and ZIP + 4
Petoskey, MI 49770-9733

D Employer identification number
38 : 3246425

E Telephone number
(231) 348-5519

F Group Exemption Number ►

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

G Accounting method: [ ] Cash [x] Accrual
Other (specify) ►

H Check ► [ ] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ► www.bernergarde.org

J Organization type (check only one)— [x] 501(c) (3) ◄ (insert no) [ ] 4947(a)(1) or [ ] 527

K Check ► [ ] if the organization's gross receipts are normally not more than $25,000 The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $100,000 or more, file Form 990 instead of Form 990-EZ . ► $ 36,207.47

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 38 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	$28,344.54
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	$174.83
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule).		5c	
	6	Special events and activities (attach schedule). If any amount is from **gaming,** check here ► [ ]			
	a	Gross revenue (not including $ ______ of contributions reported on line 1)	6a		
	b	Less: direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (line 6a less line 6b)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a 7,688.10		
	b	Less: cost of goods sold	7b 2,550.21		
	c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)		7c	5,137.89
	8	Other revenue (describe ►)		8	
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ►		9	33,657.26
Expenses	10	Grants and similar amounts paid (attach schedule)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	5.02
	16	Other expenses (describe ► **See attachment for itemized expenses.**)		16	11,916.27
	17	**Total expenses** (add lines 10 through 16) ►		17	11,921.29
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)		18	21,735.97
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	26,327.31
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year (combine lines 18 through 20) ►		21	48,063.28

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

	(See page 41 of the instructions.)	(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	$22,567.79	22	$45,438.41
23	Land and buildings		23	
24	Other assets (describe ►)	$3,759.52	24	$2,624.87
25	**Total assets**	$26,327.31	25	$48,063.28
26	**Total liabilities** (describe ►)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	$26,327.31	27	$48,063.28

25

Part III Statement of Program Service Accomplishments (See page 42 of the instructions.)

What is the organization's primary exempt purpose? **Promote genetic health in Bernese Mtn Dogs.**

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

		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
28 **Enhancement of Software Supporting Computerized Genetic Health Database** (Grants $) If this amount includes foreign grants, check here ▶ ☐	28a	**$6,500.00**
29 **Computing, Server & Website Expense to Support Genetic Health Database** (Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	**$863.86**
30 **Breed Genetic Health Public Education Expense** (Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	**$2,301.30**
31 Other program services (attach schedule) (Grants $) If this amount includes foreign grants, check here ▶ ☐	31a	
32 **Total program service expenses** (add lines 28a through 31a) ▶	32	**$9,665.16**

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 42 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Lori Jodar **2121 Townline Road, Petoskey, MI**	**President -10hrs/wk**	**-0-**	**NA**	**-0-**
Roxanne Bortnick **1922 Cherry lane, Johnstown, CO 80543**	**Secretary - 2hr/wk**	**-0-**	**NA**	**-0-**
Nancy Melone, Treasurer **118 Lakeland Drive, Mars, PA 15046**	**Treasurer - 7hr/wk**	**-0-**	**NA**	**-0-**
See attachment for remainder of directors				

Part V Other Information (**Note** the attachment requirement in General Instruction V, page 14.)

		Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		✔
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		✔
35 *If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but* **not** *reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.*			
a Did the organization have unrelated business gross income of $1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		✔
b If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)	36		✔
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a			
b Did the organization file **Form 1120-POL** for this year?	37b		✔
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		✔
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved 38b			
39 *501(c)(7) organizations.* Enter:			
a Initiation fees and capital contributions included on line 9 39a			
b Gross receipts, included on line 9, for public use of club facilities 39b			
40a *501(c)(3) organizations.* Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0			
b *501(c)(3) and (4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation.	40b		✔

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0

d Enter amount of tax on line 40c reimbursed by the organization ▶ 0

Part V **Other Information** (**Note** the attachment requirement in General Instruction V, page 14.) *(Continued)*

41 List the states with which a copy of this return is filed. ▶ California does not require.

42a The books are in care of ▶ Lori Jodar, President Telephone no. ▶ (231) 348-5519

Located at ▶ 2121 Townline Road, Petoskey, MI ZIP + 4 ▶ 49770-9733

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . 42b Yes ☐ No ✔

If "Yes," enter the name of the foreign country: ▶

See the instructions for exceptions and filing requirements for Form TD F 90-22.1.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . . 42c Yes ☐ No ✔

If "Yes," enter the name of the foreign country: ▶

43 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of* **Form 1041**—Check here. . . . . ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ | 43 |

Please Sign Here

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

Signature of officer Date 8/10/06

Lori Jodar, President

Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's SSN or PTIN (See Gen Inst W)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶		EIN ▶	
		Phone no ▶ ( )	

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 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

2005

Name of the organization	Employer identification number
The Berner-Garde Foundation, Inc.	38 : 3246425

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 . ▶	None			

Part II-A 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
None		
Total number of others receiving over $50,000 for professional services . . . . ▶	None	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
None		
Total number of other contractors receiving over $50,000 for other services . . . . ▶	None	

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.)	1		✔
	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			
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?	2a		✔
b	Lending of money or other extension of credit?	2b		✔
c	Furnishing of goods, services, or facilities?	2c		✔
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	✔	
e	Transfer of any part of its income or assets?	2e		✔
3a	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.)	3a		✔
b	Do you have a section 403(b) annuity plan for your employees?	3b		✔
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c		✔
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a		✔
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		✔

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 33⅓%** 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 33⅓%** 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)** sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ▶ ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

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

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

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

	Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15	Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	$14,769.70	$11,733.15	$9,952.00	$7,526.96	$43,981.81
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	268.75	139.00	133.17	4,157.20	4,698.12
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	174.33	335.94	110.32	126.33	746.92
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	15,212.78	12,208.09	10,195.49	11,810.49	49,426.85
24	Line 23 minus line 17	14,944.03	12,069.09	10,062.32	7,653.29	44,728.73
25	Enter 1% of line 23	149.44	120.69	100.62	76.53	

26 **Organizations described on lines 10 or 11:** **a** Enter 2% of amount in column (e), line 24 ▶ **26a**

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 2001 through 2004 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts ▶ **26b**

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ **26c**

d Add: Amounts from column (e) for lines: 18 ______ 19 ______ 22 ______ 26b ______ ▶ **26d**

e Public support (line 26c minus line 26d total) ▶ **26e**

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ **26f** %

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:

(2004) -0- (2003) -0- (2002) -0- (2001) -0-

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 11b, 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:

(2004) -0- (2003) -0- (2002) -0- (2001) -0-

c Add: Amounts from column (e) for lines: 15 43,981.81 16 ______ 17 4,698.12 20 ______ 21 ______ ▶ **27c** $48,679.93

d Add: Line 27a total. -0- and line 27b total -0- ▶ **27d** -0-

e Public support (line 27c total minus line 27d total) ▶ **27e** $48,679.93

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ **27f** 49,426.85

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g** 98.5 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h** 1.5 %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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.

Part V **Private School Questionnaire** (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
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?	30		
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?	31		
	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?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	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?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	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	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)
(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
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—	41		
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		

If the amount on line 40 is—	The lobbying nontaxable amount is—
Not over $500,000	20% of the amount on line 40
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

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.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

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.)

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:	Yes	No	Amount
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.**)			

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

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 12 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		✔
(ii) Other assets	a(ii)		✔
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		✔
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		✔
(iii) Rental of facilities, equipment, or other assets	b(iii)		✔
(iv) Reimbursement arrangements	b(iv)		✔
(v) Loans or loan guarantees	b(v)		✔
(vi) Performance of services or membership or fundraising solicitations	b(vi)		✔
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		✔

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☑ No

b If "Yes," complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship

The Berner-Garde Foundation, Inc.
EIN 38:3246425
Tax Year 2005
Schedule A Federal Tax Supplement 2005 Board Member Reimbursements/Contracts
Part III, Line 2d

Member	Check No.	Date	Amount	Reason
Roxanne Bortnick	Check #572	24-Aug-05	$ 100 28	Postage
Mary Maliank	Check #563	25-May-05	$ 7 00	Materials for Display at National Specialty
			$ 107.28	
Lori Jodar, President	Check #574	24-Aug-05	$ 295 00	Computer/Equipment Rental for National Specialty Presentation
Lori Jodar, President	Check # 560	8-Mar-05	$ 522 00	Booth Rental at National Specialty
Lori Jodar, President	Check # 568	6-Jul-05	$ 424 53	BGF Logo pins
			$ 164 50	BGF Banner
			$ 295 00	Computer Rental
			$1,701.03	
Nancy Stewart	Check #566	25-May-05	$ 81 34	Shipping of Vet Scales to National Specialty
Gary Galunas	Check #561	8-Mar-05	$ 313 94	Computing Expense/hosting
Gary Galunas	Check #573	24-Aug-05	$ 75 49	Antivirus Software
			$ 119 85	Website Expense - domain names
			$ 354 58	Server Expense - test & production systems
			$ 863.86	
Nancy Melone	Check #569	6-Jul-05	**$ 445.87**	BGF Educational Pamphlet Printing
Joye Neff	Check #571	24-Aug-05	$140 37	Postage/Shipping
Joye Neff	Check #575	5-Sep-05	$217 85	Postage/Shipping
			$358.22	
			$6,587.99	**Total reimursements to Board**

Contracts with Board Members

Member	Check No.	Date	Amount	Reason
Gary Galunas	Check #573	24-Aug-05	$2,000 00	Invoice #1 for BGF Database Software Development (portion of ck #573)
Gary Galunas	Check #576	11/7/2005	$4,500 00	Invoices #2 ($2000) & #3 ($2500) for BGF Database Software Development
			$6,500.00	**Total Contracts with Board Members**

Gary Galunas
1930 Connolly Drive
Troy, MI 48098
(248) 641-8581
ggalunas@bernerpaw.com

July 20, 2005

Berner-Garde Foundation
c/o Lori Jodar
2121 Townline Rd.
Petoskey, MI 49770

Dear Lori,

As we discussed in a recent conversation, I am having difficulty finding enough free time to develop many needed updates to the Berner-Garde Database application. The number of items on my to-do list has been building up and I am having difficulty finding extra time in the evening to devote to getting these items done. Please note that this is only for significant changes to the database and application and is not affecting any day-to-day support or small changes that might be required.

What has been taking my time during the day are other computer jobs I am taking on a "for hire" basis. Unfortunately I do need these jobs as a means of paying the bills. What I would like to offer Berner-Garde is the ability to get some of these key items done on a close to full-time paid basis. I estimate that with about three months of significant effort, I could get caught up on most of the "to-do" items.

The key items on my to-do list that I believe we really need done are:

1. Migration of the entire Production database and application to the new hosting provider.
2. Key reports that people have been looking for:
    a. Family Health History (KIN) report including health items and certifications
    b. Breeder Report (all litters bred and dogs in each litter).
       (This is to help breeders know what they still need to enter in the DB)
3. Archived application logs available for download by Data Managers.
4. A revamped mechanism for submitting data that would require less day-to-day management. This includes the submission data going into "holding tables" and work queues for operators to work from. This would allow for "one click" adding or updating without the Operator having to re-key all the data if it wasn't necessary. Additionally, this will offer an easy way to track the status of each submission to insure they have really all been completed.

As I indicated, I believe these development efforts could be completed with approximately three months of concerted effort. The total cost would be $6,000 ($2,000 payable upon acceptance of this proposal, $2,000 after items 1, 2 and 3 are completed and the final $2,000 after item #4 is completed).

I would appreciate your comments / thoughts on this proposal.

Gary Galunas

From: Lori Jodar [mailto:lori@freeway.net]
Sent: Monday, July 24, 2006 11:36 PM
To: Nancy Melone
Subject: meeting

Berner-Garde Foundation
Meeting August 4, 2005
Via Email

1 A proposal to update the Database was introduced (Attached). Roxanne Bortnick made a motion to accept the proposal as written and to direct Gary Galunas to complete the work as described. Second by Jodar. Motion carried by majority. Galunas abstained.
2. Motion by Pat Long, seconded by Bortnick to appoint Mike Mann to a 3 year term. Motion carried by majority.
3. Motion by Joye Neff, seconded by Jodar, to have Pat Long buy software to support the German database. Motion carried by majority.
4. Discussion held regarding establishing a separate 501 C 3 organization to handle the Repository per the BMDCA wishes. No one feels this is necessary.

Submitted by Lori Jodar, President

Lori Jodar

THE BERNER-GARDE FOUNDATION, INC.
EIN: 38-3246425
2005 Form 990 EZ

Part IV. Continuation of List of Directors

Director	***Title/Avg Hrs/Wk***		***Compensation***	***Contributions to Emp Benefit Plan***	***Expense Acct Other Allow.***
Gary Galunas 1930 Connolly Drive Troy, MI 48098	*Director* *Database*	14hrs/wk $6,500 Ind. Contract	None	None	None
Mary Maliarik 5894 Earhart Road Ann Arbor, MI 48105	*Director* *Health*	3hr/wk	None	None	None
Nancy Stewart 8650 E Wood Scottsdale, AZ 85260	*Director* *Mktg*	1hr/wk	None	None	None
Pat Long 1164 Old Lancaster Road Berwyn, PA 19312	*Director* *Data File* *Mgr*	20hr/wk	None	None	None
Joye Neff 1182 Firwood Drive Pittsburgh, PA 15243	*Director* *Fundraising*	5 hrs/wk	None	None	None
Mary Durham 210 Mill St Groton, MA 01450	*Director*	1 hr/wk	None	None	None
Mike Mann 2942 Sugar Loaf Road Boulder, CO 80302	*Director*	1 hr/wk	None	None	None

Form **8868** (Rev December 2004)

Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . . . . ▶ ☑
- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time—Only submit original (no copies needed)

Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only . . . ▶ ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs.gov/efile*.

Type or print	Name of Exempt Organization	**Employer identification number**
File by the due date for filing your return See instructions	The Berner-Garde Foundation, Inc.	38 3246425
	Number, street, and room or suite no. If a P O. box, see instructions 2121 Townline Road	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Petosky, MI 49770-9733	

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

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

- The books are in the care of ▶ Nancy P. Melone, Treasurer

Telephone No. ▶ (724) 772-0837 FAX No. ▶ (724) 283-2667

- 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 will cover.

1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until August 15, 20 06, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☑ calendar year 20 05 or

▶ ☐ tax year beginning ......, 20..., and ending ......, 20...

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

3a 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 or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit . . . $

c **Balance Due.** Subtract line 3b from line 3a. 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 . . . $

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

7005 1820 0002 8070 3742

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Postage	$ $0.39	0096
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Return Receipt Fee (Endorsement Required)	$1.85	Postmark Here
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Total Postage & Fees	$ $4.64	05/15/2006

Sent To
Internal Revenue Service Ctr
Street, Apt. No.; or PO Box No.
City, State, ZIP+4
Ogden UT 84201-0012

PS Form 3800, June 2002 See Reverse for Instructions