Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545-0047

2005

Open to Public Inspection

A For the 2005 calendar year, or tax year beginning , 2005, and ending ,

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return ☐ Amended return ☐ Application pending

Please use IRS label or print or type. See specific instructions.

ARTIST BLACKSMITH'S ASSOCIATION OF NORTH AMERICA
P.O. BOX 816
FARMINGTON, GA 30638-0816

D Employer Identification Number: 58-1270027

E Telephone number: 907-262-9123

F Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ►

• **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 See instructions)

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

I Group Exemption Number ►

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

G Web site: ► WWW.ABANA.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 chooses to file a return, be sure to file a complete return **Some states require a complete return.**

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ► 340,571.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

REVENUE	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	24,620.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash $ 24,620. noncash $)			1d	24,620.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	55,595.
	3	Membership dues and assessments			3	208,645.
	4	Interest on savings and temporary cash investments			4	6,359.
	5	Dividends and interest from securities			5	709.
	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 SEE STATEMENT 1)			7	-4,129.
			(A) Securities	(B) Other		
	8a	Gross amount from sales of assets other than inventory	39,100. (8a)			
	b	Less cost or other basis and sales expenses	40,000. (8b)			
	c	Gain or (loss) (attach schedule) STATEMENT 2	-900. (8c)			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	-900.
	9	Special events and activities (attach schedule). If any amount is from **gaming**, check here ► ☐				
	a	Gross revenue (not including $ of contributions reported on line 1a)	9a			
	b	Less: direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
	10a	Gross sales of inventory, less returns and allowances	10a	9,537.		
	b	Less: cost of goods sold	10b	8,330.		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) STATEMENT 3			10c	1,207.
	11	Other revenue (from Part VII, line 103)			11	135.
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	292,241.
EXPENSES	13	Program services (from line 44, column (B))			13	242,959.
	14	Management and general (from line 44, column (C))			14	112,118.
	15	Fundraising (from line 44, column (D))			15	
	16	Payments to affiliates (attach schedule)			16	
	17	**Total expenses** (add lines 16 and 44, column (A))			17	355,077.
NET ASSETS	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	-62,836.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	419,727.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 4			20	-51,155.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	305,736.

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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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		**(A) Total**	**(B)** Program services	**(C)** Management and general	**(D)** Fundraising
22 Grants and allocations (att sch) SEE STM 5 (cash $ 5,000. non-cash $) If this amount includes foreign grants, check here ► ☐	**22**	5,000.	5,000.		
23 Specific assistance to individuals (att sch)	**23**				
24 Benefits paid to or for members (att sch)	**24**				
25 Compensation of officers, directors, etc	**25**	0.	0.	0.	0.
26 Other salaries and wages	**26**				
27 Pension plan contributions	**27**				
28 Other employee benefits	**28**				
29 Payroll taxes	**29**				
30 Professional fundraising fees	**30**				
31 Accounting fees	**31**	10,700.		10,700.	
32 Legal fees	**32**				
33 Supplies	**33**				
34 Telephone	**34**				
35 Postage and shipping	**35**	7,712.		7,712.	
36 Occupancy	**36**				
37 Equipment rental and maintenance	**37**				
38 Printing and publications	**38**	223,774.	223,774.		
39 Travel	**39**	13,698.		13,698.	
40 Conferences, conventions, and meetings	**40**	3,303.	3,303.		
41 Interest	**41**				
42 Depreciation, depletion, etc (attach schedule)	**42**	805.		805.	
43 Other expenses not covered above (itemize) **a** SEE STATEMENT 6	**43a**	90,085.	10,882.	79,203.	
b	**43b**				
c	**43c**				
d	**43d**				
e	**43e**				
f	**43f**				
g	**43g**				
44 **Total functional expenses** Add lines 22 through 43 (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	**44**	355,077.	242,959.	112,118.	0.

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

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

What is the organization's primary exempt purpose? ► SEE STATEMENT 7 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a PRODUCTION OF TRADE MAGAZINES-HAMMER'S BLOW AND ANVIL'S RING. PROVIDES MEMBERS WITH TECHNICAL SUPPORT AND EDUCATIONAL ARTICLES AND RESOURCE REFERENCES. (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	223,774.
b PROVIDES RENTAL OF AUDIO/VISUAL MATERIALS, INTEREST ACCESS AND LINKS, PROJECT PLANS AND EXAMPLES FOR THE EDUCATIONAL SUPPORT OF ASPIRING BLACKSMITHS. (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	9,188.
c GRANTS AND SCHOLARSHIPS TO ASSIST IN THE EDUCATION OF ASPIRING ARTISTIC AND TECHNICAL BLACKSMITHS. (Grants and allocations $ 5,000.) If this amount includes foreign grants, check here ► ☐	5,000.
d BIANNUAL CONFERENCE PROVIDES EDUCATIONAL AND PROFESSIONAL OPPORTUNITIES FOR GROWTH IN THE ART OF BLACKSMITHING. (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	3,303.
e Other program services SEE STATEMENT 8 (Grants and allocations $) If this amount includes foreign grants, check here ► ☐	1,694.
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ►	242,959.

Part IV Balance Sheets (See Instructions)

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			30,292.	45	13,875.
46 Savings and temporary cash investments			120,794.	46	40,374.
47a Accounts receivable	47a				
b Less allowance for doubtful accounts	47b			47c	
48a Pledges receivable	48a				
b Less allowance for doubtful accounts	48b			48c	
49 Grants receivable				49	
50 Receivables from officers, directors, trustees, and key employees (attach schedule)				50	
51a Other notes & loans receivable (attach sch)	51a				
b Less allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use			104,873.	52	24,482.
53 Prepaid expenses and deferred charges			327.	53	59,773.
54 Investments – securities (attach schedule) ► ☐ Cost ☒ FMV			151,168.	54	201,824.
55a Investments – land, buildings, & equipment: basis	55a				
b Less: accumulated depreciation (attach schedule)	55b			55c	
56 Investments – other (attach schedule)				56	
57a Land, buildings, and equipment: basis	57a	40,845.			
b Less: accumulated depreciation (attach schedule) STATEMENT 9	57b	11,744.	29,906.	57c	29,101.
58 Other assets (describe ►)				58	
59 **Total assets** (must equal line 74) Add lines 45 through 58			437,360.	59	369,429.
LIABILITIES					
60 Accounts payable and accrued expenses				60	
61 Grants payable				61	
62 Deferred revenue			17,428.	62	63,300.
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64a Tax-exempt bond liabilities (attach schedule)				64a	
b Mortgages and other notes payable (attach schedule)				64b	
65 Other liabilities (describe ► SEE STATEMENT 10)			205.	65	393.
66 **Total liabilities.** Add lines 60 through 65			17,633.	66	63,693.
NET ASSETS OR FUND BALANCES					
Organizations that follow SFAS 117, check here ► ☒ and complete lines 67 through 69 and lines 73 and 74.					
67 Unrestricted			373,163.	67	136,070.
68 Temporarily restricted			18,556.	68	21,657.
69 Permanently restricted			28,008.	69	148,009.
Organizations that do not follow SFAS 117, check here ► ☐ and complete lines 70 through 74					
70 Capital stock, trust principal, or current funds				70	
71 Paid-in or capital surplus, or land, building, and equipment fund				71	
72 Retained earnings, endowment, accumulated income, or other funds				72	
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)			419,727.	73	305,736.
74 **Total liabilities and net assets/fund balances.** Add lines 66 and 73			437,360.	74	369,429.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	N/A
b	Amounts included on line **a** but not on Part I, line 12:			
	1 Net unrealized gains on investments	b1		
	2 Donated services and use of facilities	b2		
	3 Recoveries of prior year grants	b3		
	4 Other (specify)	b4		
	Add lines **b1** through **b4**		b	
c	Subtract line **b** from line **a**		c	
d	Amounts included on Part I, line 12, but not on line **a:**			
	1 Investment expenses not included on Part I, line 6b	d1		
	2 Other (specify)	d2		
	Add lines **d1** and **d2**		d	
e	**Total revenue** (Part I, line 12) Add lines **c** and **d** ►		e	

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements		a	N/A
b	Amounts included on line **a** but not on Part I, line 17:			
	1 Donated services and use of facilities	b1		
	2 Prior year adjustments reported on Part I, line 20	b2		
	3 Losses reported on Part I, line 20	b3		
	4 Other (specify)	b4		
	Add lines **b1** through **b4**		b	
c	Subtract line **b** from line **a**		c	
d	Amounts included on Part I, line 17, but not on line **a:**			
	1 Investment expenses not included on Part I, line 6b	d1		
	2 Other (specify)	d2		
	Add lines **d1** and **d2**		d	
e	**Total expenses** (Part I, line 17). Add lines **c** and **d** ►		e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) *(See 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 and deferred compensation plans	**(E)** Expense account and other allowances
SEE STATEMENT 11		0.	0.	0.

Part V-A Current Officers, Directors, Trustees, and Key Employees *(continued)*

		Yes	No
75 a Enter the total number of officers, directors, and trustees permitted to vote on organization business as board meetings ► 15			
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If 'Yes,' attach a statement that identifies the individuals and explains the relationship(s)	75b		X
c Do any officers, directors, trustees, or key employees listed in form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control?	75c		X
Note. Related organizations include section 509(a)(3) supporting organizations			
If 'Yes,' attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization			
d Does the organization have a written conflict of interest policy?	75d	X	

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column See the instructions)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances

Part VI Other Information *(See the instructions)*

		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?	77		X
If 'Yes,' attach a conformed copy of the changes			
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 ► N/A and check whether it is ☐ exempt **or** ☐ nonexempt			
81 a Enter direct and indirect political expenditures (See line 81 instructions) 81a 0.			
b Did the organization file **Form 1120-POL** for this year?	81b		X

Part VI Other Information *(continued)*

			Yes	No
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			
83a 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	
84a 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?		85b	N/A	
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.				
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
89a *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 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.

90a List the states with which a copy of this return is filed ► NONE

b Number of employees employed in the pay period that includes March 12, 2005 (See instructions) 90b 0

91a The books are in care of ► LAMBE, TUTER & WAGNER CPA'S Telephone number ► 907-262-9123

Located at ► 189 S BINKLEY STREET SUITE 201, SOLDOTNA AK ZIP + 4 ► 99669

		Yes	No
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)?	91b		X
If 'Yes,' enter the name of the foreign country ►			
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Statements			
c At any time during the calendar year, did the organization maintain an office outside of the United States?	91c		X
If 'Yes,' enter the name of the foreign country ►			

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* ***Form 1041*** – Check here N/A ► ☐

and enter the amount of tax-exempt interest received or accrued during the tax year ► 92 N/A

Part VII Analysis of Income-Producing Activities *(See the instructions.)*

Note: Enter gross amounts unless otherwise indicated	Unrelated business income (A) Business code	(B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a ADVERTISING INCOME	511120	54,949.			
b LIBRARY RENTAL					646.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					208,645.
95 Interest on savings & temporary cash invmnts			14	6,359.	
96 Dividends & interest from securities			14	709.	
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 pers prop					
99 Other investment income			18	-4,129.	
100 Gain or (loss) from sales of assets other than inventory			18	-900.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory	541800	1,207.			
103 Other revenue a					
b OTHER INCOME					135.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		56,156.		2,039.	209,426.

105 **Total** (add line 104, columns (B), (D), and (E)) ► 267,621.

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 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)
93B	PROVIDES MEMBERS WITH TECHNICAL AND AUDIO/VIDEO EDUCATIONAL MATERIALS
94	SUPPORTS MEMBER SERVICES AND PRINT RESOURCES
103B	FUNDS RECEIVED INCIDENTAL TO CURRENT EXEMPT FUNCTIONS.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities *(See 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 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 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.

► Dorothy Stiegler Treasurer for ABANA — June 13, 2006
Signature of officer — Date

► Dorothy Stiegler Treasurer for ABANA
Type or print name and title

Paid Preparer's Use Only

Preparer's signature	► Cynthia J. Wagner CYNTHIA J. WAGNER, CPA	Date 5/10/06	Check if self-employed ► ☐	Preparer's SSN or PTIN (See General Instruction W) N/A
Firm's name (or yours if self-employed), address, and ZIP + 4	► LAMBE, TUTER, WAGNER CPA'S, APC 189 S. BINKLEY STE 201 SOLDOTNA, AK 99669		EIN ► N/A Phone no ► (907) 262-9123	

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: ARTIST BLACKSMITH'S ASSOCIATION OF NORTH AMERICA

Employer identification number: 58-1270027

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

(See 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 and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $50,000 ►	0			

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

(See 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
SEE STATEMENT 12		259,482.
Total number of others receiving over $50,000 for professional services ► 0		

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 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 ► 0		

Part III **Statements About Activities** (See 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 ► $ N/A (Must equal amounts on line 38, Part VI-A, or line **i** of Part VI-B)	1		X
	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		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e	Transfer of any part of its income or assets?	2e		X
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.) SEE STATEMENT 13	3a	X	
b	Do you have a section 403(b) annuity plan for your employees?	3b		X
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c		X
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		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		X

Part IV **Reason for Non-Private Foundation Status** (See 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). 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 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 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.)	165.	220.	3,949.	375.	4,709.
16 Membership fees received	212,042.	221,215.	214,097.	203,720.	851,074.
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	57,570.	54,492.	195,862.	48,266.	356,190.
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	7,821.	6,829.	4,348.	14,359.	33,357.
19 Net income from unrelated business activities not included in line 18					0.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0.
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0.
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets SEE STMT 14	180.	433.		5,000.	5,613.
23 Total of lines 15 through 22	277,778.	283,189.	418,256.	271,720.	1,250,943.
24 Line 23 minus line 17	220,208.	228,697.	222,394.	223,454.	894,753.
25 Enter 1% of line 23	2,778.	2,832.	4,183.	2,717.	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 N/A ► 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 4,709. 16 851,074. 17 356,190. 20 ______ 21 ______ 27c 1,211,973.

d Add Line 27a total 0. and line 27b total 0. 27d 0.

e Public support (line 27c total minus line 27d total) ► 27e 1,211,973.

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ► 27f 1,250,943.

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ► 27g 96.88 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ► 27h 2.67 %

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

N/A

			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 instructions)
(To be completed **ONLY** by an eligible organization that filed Form 5768) N/A

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)

	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 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	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 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	**51 a (i)**		X
(ii) Other assets	**a (ii)**		X
b Other transactions			
(i) Sales or exchanges of assets with a noncharitable exempt organization	**b (i)**		X
(ii) Purchases of assets from a noncharitable exempt organization	**b (ii)**		X
(iii) Rental of facilities, equipment, or other assets	**b (iii)**		X
(iv) Reimbursement arrangements	**b (iv)**		X
(v) Loans or loan guarantees	**b (v)**		X
(vi) Performance of services or membership or fundraising solicitations	**b (vi)**		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	**c**		X

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
N/A			

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
N/A		

STATEMENT 1
FORM 990, PART I, LINE 7
OTHER INVESTMENT INCOME

UNREALIZED GAINS/(LOSSES)		$ -4,129.
	TOTAL	$ -4,129.

STATEMENT 2
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE:	39,100.
COST OR OTHER BASIS:	40,000.

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES	$ -900.
TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES	$ -900.

STATEMENT 3
FORM 990, PART I, LINE 10
GROSS PROFIT (LOSS) FROM SALES OF INVENTORY

	$ 9,537.
GROSS SALES	$ 9,537.
LESS RETURNS & ALLOWANCES	0.
NET SALES	$ 9,537.
LESS COST OF GOODS SOLD	8,330.
GROSS PROFIT FROM SALES OF INVENTORY	$ 1,207.

STATEMENT 4
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

PRIOR PERIOD ADJUSTMENT		$ -813.
WRITE DOWN MAGAZINE INVENTORY TO REALIZABLE VALUE		-50,342.
	TOTAL	$ -51,155.

STATEMENT 5
FORM 990, PART II, LINE 22
GRANTS AND ALLOCATIONS

CASH GRANTS AND ALLOCATIONS

CLASS OF ACTIVITY:	EDUCATIONAL
DONEE'S NAME:	METAL MUSEUM
RELATIONSHIP OF DONEE:	NONE

STATEMENT 5 (CONTINUED)
FORM 990, PART II, LINE 22
GRANTS AND ALLOCATIONS

CASH GRANTS AND ALLOCATIONS

AMOUNT GIVEN:		$ 1,000.
CLASS OF ACTIVITY:	CONFERENCE	
DONEE'S NAME:	DAVE MUDGE	
RELATIONSHIP OF DONEE:	DIRECTOR	
AMOUNT GIVEN:		200.
CLASS OF ACTIVITY:	EDUCATIONAL	
DONEE'S NAME:	JIM JONES	
RELATIONSHIP OF DONEE:	NONE	
AMOUNT GIVEN:		400.
CLASS OF ACTIVITY:	EDUCATIONAL	
DONEE'S NAME:	MARK EMIG	
RELATIONSHIP OF DONEE:	NONE	
AMOUNT GIVEN:		400.
CLASS OF ACTIVITY:	EDUCATIONAL	
DONEE'S NAME:	WILLIAM WOJCIK	
RELATIONSHIP OF DONEE:	NONE	
AMOUNT GIVEN:		400.
CLASS OF ACTIVITY:	EDUCATIONAL	
DONEE'S NAME:	ALYSSA HEINTZ	
RELATIONSHIP OF DONEE:	NONE	
AMOUNT GIVEN:		1,200.
CLASS OF ACTIVITY:	DONATION	
DONEE'S NAME:	ILLINOIS VALLEY BLACKSMITH	
RELATIONSHIP OF DONEE:	NONE	
AMOUNT GIVEN:		600.
CLASS OF ACTIVITY:	EDUCATIONAL	
DONEE'S NAME:	SCOTT KRETCHMER	
RELATIONSHIP OF DONEE:	NONE	
AMOUNT GIVEN:		800.
	TOTAL GRANTS AND ALLOCATIONS	$ 5,000.

STATEMENT 6
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ADMINISTRATIVE	12,645.		12,645.	
CENTRAL OFFICE	54,050.		54,050.	
COPIER	3,175.		3,175.	
ELECTION	3,802.		3,802.	

STATEMENT 6 (CONTINUED)
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
INSURANCE	5,153.		5,153.	
MEMBER SERVICES	9,188.	9,188.		
NET INVESTMENT EXPENSES	378.		378.	
RELIEF FUND EXPENSES	1,694.	1,694.		
TOTAL	$ 90,085.	$ 10,882.	$ 79,203.	$ 0.

STATEMENT 7
FORM 990 , PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE ORGANIZATION'S PURPOSE IS TO MAINTAIN AND IMPROVE COMMUNICATIONS AMONG BLACKSMITHS, TO ENCOURAGE HIGHER STANDARDS OF CRAFTSMANSHIP, TO ENCOURAGE AND FACILITATE TRAINING PROGRAMS AND TO PROVIDE PUBLIC AWARENESS OF THE ART OF BLACKSMITHING.

STATEMENT 8
FORM 990, PART III, LINE E
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
PROVIDES RELIEF FUNDS FOR BLACKSMITH'S TO BEGIN BLACKSMITHING AFTER CATASTROPIC LOSSES. INCLUDES FOREIGN GRANTS: NO		1,694.
TOTAL	$ 0.	$ 1,694.

STATEMENT 9
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
MACHINERY AND EQUIPMENT	$ 40,845.	$ 11,744.	$ 29,101.
TOTAL	$ 40,845.	$ 11,744.	$ 29,101.

STATEMENT 10
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

	$ 392.
ROUNDING	1.
TOTAL	$ 393.

STATEMENT 11
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN-SATION	CONTRI-BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
ELIZABETH BRIM PENLAND, NC 28765	DIRECTOR 2	$ 0.	$ 0.	$ 0.
MAEGAN CROWLEY CORTEZ, CO 81321	DIRECTOR 2	0.	0.	0.
WILL HIGHTOWER STERLING, AK 99672	SECRETARY 2	0.	0.	0.
BOB JACOBY JACKSONVILLE, FL 32223	DIRECTOR 2	0.	0.	0.
JERRY KAGELE SPOKANE, WA 99203	DIRECTOR 2	0.	0.	0.
DON KEMPER RIDGEFIELD, WA 98642	PRESIDENT 4	0.	0.	0.
ERK LANDER SUTTER CREEK, CA 95685	DIRECTOR 2	0.	0.	0.
SCOTT LANKTON ANN ARBOR, MI 48103	DIRECTOR 2	0.	0.	0.
MURRY LOWE ONTARIO, CANADA,	DIRECTOR 2	0.	0.	0.
DAVE MUDGE BOGALUSA, LA 70427	2ND VICE PRESID 4	0.	0.	0.

STATEMENT 11 (CONTINUED)
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN-SATION	CONTRI-BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
DAN NAUMAN KEWASKUM, WI 53040	DIRECTOR 2	$ 0.	$ 0.	$ 0.
TIM RYAN BRASSTOWN, NC 28902	DIRECTOR 2	0.	0.	0.
DOROTHY STIEGLER SUTTER CREEK, CA 95685	TREASURER 4	0.	0.	0.
CHRIS WINTERSTEIN PENLAND, NC 28765	DIRECTOR 2	0.	0.	0.
CLARE YELLIN BRYN MAWR, PA 19010	1ST VICE PRES 4	0.	0.	0.
	TOTAL	$ 0.	$ 0.	$ 0.

STATEMENT 12
SCHEDULE A, PART II-A
COMPENSATION OF FIVE HIGHEST PAID PROFESSIONAL SERVICE CONTRACTORS

NAME AND ADDRESS	TYPE OF SERVICE	COMPENSATION
LEEANN MITCHELL ARTS INC 1880 OLD SALEM RD WATKINSVILLE, GA 30677	CENTRAL OFFICE ADMIN	79,898.
SEBASTIAN PUBLISHING PO BOX 1849/6690 WENTWORTH SPR ROAD GEORGETOWN, CA 95634	PUBLISHER	179,584.
	TOTAL	$ 259,482.

STATEMENT 13
SCHEDULE A, PART III, LINE 3
QUALIFICATIONS OF RECIPIENTS RECEIVING GRANTS OR LOANS

ANY CHARITABLE CONTRIBUTIONS, GRANTS AND SCHOLARSHIPS ARE MADE ONLY AFTER COMMITTEE INVESTIGATION TO DETERMINE THAT THE RECIPIENT QUALIFIES PER IRC SECTON 170(C)(1) AND (2) AND MEETS THE QUALIFICATIONS OUTLINED IN THE ORGANIZATION'S BYLAWS.

STATEMENT 14
SCHEDULE A, PART IV-A, LINE 22
OTHER INCOME

DESCRIPTION	(A) 2004	(B) 2003	(C) 2002	(D) 2001	(E) TOTAL
	$ 180.	$ 433.	$ 0.	$ 5,000.	$ 5,613.
TOTAL	$ 180.	$ 433.	$ 0.	$ 5,000.	$ 5,613.