

# 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)

**2006**

Department of the Treasury  
Internal Revenue Service

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

**Open to Public Inspection**

**A** For the **2006** calendar year, or tax year beginning **2006**, and ending **20**

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

**C** Name of organization, number and street, city, town, state, and ZIP code  
 WILDERNESS EDUCATION ASSOCIATION  
 900 E 7TH ST  
 BLOOMINGTON IN 47405

**D** Employer identification number  
 83-0245256

**E** Telephone number  
 812-855-4095

**F** Acctg method:  Cash  Accrual  
 Other (specify) ▶

**G** Website: ▶ WEAINFO.ORG

**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? (If "No," attach a list. See instructions.)  Yes  No  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Group Exemption Number ▶

**J** Organization type (check only one)  501(c)(3)  4947(a)(1) or  527

**K** Check here  if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

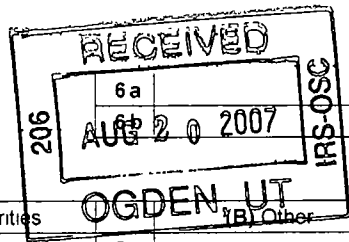
**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 120,943.

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

SCANNED SEP 04 2007

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

Revenue		Expenses		Net Assets	
<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>13</b>	Program services (from line 44, column (B))	<b>18</b>	Excess or (deficit) for the year. Subtract line 17 from line 12
<b>1a</b>	Contributions to donor advised funds	<b>14</b>	Management and general (from line 44, column (C))	<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))
<b>1b</b>	Direct public support (not included on line 1a)	<b>15</b>	Fundraising (from line 44, column (D))	<b>20</b>	Other changes in net assets or fund balances (attach explanation)
<b>1c</b>	Indirect public support (not included on line 1a)	<b>16</b>	Payments to affiliates (attach schedule)	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18, 19, and 20
<b>1d</b>	Government contributions (grants) (not included on line 1a)	<b>17</b>	<b>Total expenses.</b> Add lines 16 and 44, column (A)		
<b>1e</b>	<b>Total</b> (add lines 1a through 1d) (cash \$ 83. noncash \$ )				
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)				
<b>3</b>	Membership dues and assessments				
<b>4</b>	Interest on savings and temporary cash investments				
<b>5</b>	Dividends and interest from securities				
<b>6a</b>	Gross rents				
<b>6b</b>	Less rental expenses				
<b>6c</b>	Net rental income or (loss). Subtract line 6b from line 6a				
<b>7</b>	Other investment income (describe ▶)				
<b>8a</b>	Gross amount from sales of assets other than inventory				
<b>8b</b>	Less cost or other basis & sales expenses				
<b>8c</b>	Gain or (loss) (attach schedule)				
<b>8d</b>	Net gain or (loss). Combine line 8c, columns (A) and (B)				
<b>9</b>	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
<b>9a</b>	Gross revenue (not including \$ of contributions reported on line 1b)				
<b>9b</b>	Less direct expenses other than fundraising expenses				
<b>9c</b>	Net income or (loss) from special events. Subtract line 9b from line 9a				
<b>10a</b>	Gross sales of inventory, less returns and allowances				
<b>10b</b>	Less cost of goods sold				
<b>10c</b>	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a				
<b>11</b>	Other revenue (from Part VII, line 103)				
<b>12</b>	<b>Total revenue.</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11				



916 3

**Part I 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 (See the instructions)

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
<b>22a</b> Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22a</b>			
<b>22b</b> Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22b</b>			
<b>23</b> Specific assistance to individuals (attach schedule)	<b>23</b>			
<b>24</b> Benefits paid to or for members (attach schedule)	<b>24</b> 4544.	4544.		
<b>25a</b> Compensation of current officers, directors, key employees, etc listed in Part V-A (attach schedule)	<b>25a</b> 26344.		26344.	
<b>b</b> Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	<b>25b</b>			
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	<b>25c</b>			
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	<b>26</b> 4835.		4835.	
<b>27</b> Pension plan contributions not included on lines 25a, b, and c	<b>27</b>			
<b>28</b> Employee benefits not included on lines 25a - 27	<b>28</b> 250.		250.	
<b>29</b> Payroll taxes	<b>29</b> 2660.		2660.	
<b>30</b> Professional fundraising fees	<b>30</b>			
<b>31</b> Accounting fees	<b>31</b> 690.		690.	
<b>32</b> Legal fees	<b>32</b> 624.		624.	
<b>33</b> Supplies	<b>33</b> 1051.		1051.	
<b>34</b> Telephone	<b>34</b> 751.		751.	
<b>35</b> Postage and shipping	<b>35</b> 647.		647.	
<b>36</b> Occupancy	<b>36</b>			
<b>37</b> Equipment rental and maintenance	<b>37</b>			
<b>38</b> Printing and publications	<b>38</b> 679.		679.	
<b>39</b> Travel	<b>39</b> 1928.		1928.	
<b>40</b> Conferences, conventions, and meetings	<b>40</b> 36847.		36847.	
<b>41</b> Interest	<b>41</b>			
<b>42</b> Depreciation, depletion, etc (attach schedule)	<b>42</b>			
<b>43</b> Other expenses not covered above (itemize)				
<b>a</b> CONTRACT LABOR	<b>43a</b> 7591.		7591.	
<b>b</b> TECHNOLOGY	<b>43b</b> 12095.		12095.	
<b>c</b> BANK FEES	<b>43c</b> 6163.		6163.	
<b>d</b> INSURANCE	<b>43d</b> 3335.		3335.	
<b>e</b> TRAINING	<b>43e</b> 13459.		13459.	
<b>f</b> LNT PARTNERSHIP	<b>43f</b> 100.		100.	
<b>g</b> ROYALTIES	<b>43g</b> 1267.		1267.	
<b>44</b> Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	<b>44</b> 125860.	4544.	121316.	

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 (See the instructions.)**

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?	Program Service Expenses
EDUCATION OF OUTDOOR LEADERS 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.)	(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a THERE WERE MORE THAN 438 PEOPLE WHO TOOK WEA COURSES AND PRECONFERENCE WORKSHOPS DURING 2006 WE ALSO HELD A NATIONAL CONFERENCE AND PUBLISHED A NEWSPAPER  (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	35827.
b  (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
c  (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
d  (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	35827.

**Part IV Balance Sheets** (See the instructions)

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

		(A)		(B)
		Beginning of year		End of year
Assets	45 Cash - non-interest-bearing	97,257.	45	109,124.
	46 Savings and temporary cash investments	17,132.	46	5,807.
	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	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54a Investments - publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a	
	b Investments - other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
	55a Investments - land, buildings, and equipment basis	55a		
	b Less accumulated depreciation (attach schedule)	55b	55c	
	56 Investments - other (attach schedule)		56	
	57a Land, buildings, and equipment basis	57a		
	b Less accumulated depreciation (attach schedule)	57b	57c	
58 Other assets, including program-related investments (describe <input type="checkbox"/> _____ )		58		
59 <b>Total assets</b> (must equal line 74) Add lines 45 through 58		114,389.	59	114,931.
Liabilities	60 Accounts payable and accrued expenses	2,226.	60	2,701.
	61 Grants payable		61	
	62 Deferred revenue		62	
	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 <input type="checkbox"/> _____ )		65	
	66 <b>Total liabilities.</b> Add lines 60 through 65		2,226.	66
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	95,031.	67	93,127.
	68 Temporarily restricted	17,132.	68	21,804.
	69 Permanently restricted		69	
	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		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 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	112,163.	73	114,931.
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	114,389.	74	117,632.





**Part VII Other Information** (continued) Yes No

<b>82a</b> 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?	<b>82a</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</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.)	<b>82b</b>	2,400.	
<b>83a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>85</b> 501(c)(4), (5), or (6) organizations <b>a</b> Were substantially all dues nondeductible by members?	<b>85a</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>85b</b>	<input type="checkbox"/>	<input type="checkbox"/>
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.			
<b>c</b> Dues, assessments, and similar amounts from members	<b>85c</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>d</b> Section 162(e) lobbying and political expenditures	<b>85d</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>h</b> 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?	<b>85h</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>86</b> 501(c)(7) orgs Enter <b>a</b> Initiation fees and capital contributions included on line 12	<b>86a</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Gross receipts, included on line 12, for public use of club facilities	<b>86b</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>87</b> 501(c)(12) orgs Enter <b>a</b> Gross income from members or shareholders	<b>87a</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>88a</b> 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	<b>88a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	<b>88b</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>89a</b> 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____			
<b>b</b> 501(c)(3) and 501(c)(4) orgs 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	<b>89b</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
<b>d</b> Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ _____			
<b>e</b> All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	<b>89e</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>f</b> All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?	<b>89f</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>g</b> For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>89g</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>90a</b> List the states with which a copy of this return is filed ▶ _____			
<b>b</b> Number of employees employed in the pay period that includes March 12, 2006 (See instructions)	<b>90b</b>	2	
<b>91a</b> The books are in care of ▶ <u>MARY WILLIAMS</u> Telephone no ▶ <u>812-885-4095</u>			
Located at ▶ <u>900 E 7TH ST BLOOMINGTON IN</u> ZIP + 4 ▶ <u>47405</u>			
<b>b</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)?	<b>91b</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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 Accounts			

**Part VI Other Information** (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c  Yes  No  
 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 ▶   
 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ | 92 |

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

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a VARIOUS					35,827.
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					19,163.
95 Interest on savings and temporary cash investments					894.
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					
102 Gross profit or (loss) from sales of inventory		(2,708.)			2,708.
103 Other revenue a CONFERENCE					57,015.
b ROYALTY INCOME					2,534.
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), & (E))		(2,708.)			118,141.
105 Total (add line 104, columns (B), (D), and (E))					115,433.

Note: Line 105 plus line 1e, 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)
▼	LIST ATTACHED

**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 int	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions)

(a) Did the organization, during the yr, 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)

**Part XI** Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13)

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code?  
If "Yes" complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code?  
If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

**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: *Mary Williams* Date: *8/15/2007*

Type or print name and title: *Mary Williams National Office Manager*

**Paid Preparer's Use Only**

Preparer's signature: *[Signature]* Date: *8/14/2007* Check if self employed:  Preparer's SSN or PTIN (See Gen Inst X): *P00078697*

Firm's name (or yours if self-employed), address, and ZIP + 4: *PREMIUM TAX SERVICE INC  
5015 W ST RD 46 SUITE J2  
BLOOMINGTON IN 47404-* EIN: *35-2123841* Phone no: *812-876-2100*

**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

**2006**

Name of the organization: **WILDERNESS EDUCATION ASSOCIATION** Employer identification number: **83-0245256**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See 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 PAID OVER 50,000				

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

**Part II A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See 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 PAID OVER 50,000		

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

**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 the instructions )

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE PAID OVER THIS AMOUNT		

Total number of other contractors receiving over \$50,000 for other services ▶

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2006



**Statements About Activities** (See the instructions )

Yes No

<p><b>1</b> 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 )</p>	1	X
<p>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</p>		
<p><b>2</b> 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 )</p>		
<p><b>a</b> Sale, exchange, or leasing of property?</p>	2a	X
<p><b>b</b> Lending of money or other extension of credit?</p>	2b	X
<p><b>c</b> Furnishing of goods, services, or facilities?</p>	2c	X
<p><b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	2d	X
<p><b>e</b> Transfer of any part of its income or assets?</p>	2e	X
<p><b>3a</b> Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments )</p>	3a	X
<p><b>b</b> Did the organization have a section 403(b) annuity plan for its employees?</p>	3b	X
<p><b>c</b> Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement</p>	3c	X
<p><b>d</b> Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d	X
<p><b>4a</b> Did the organization maintain any donor advised funds? If, "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g</p>	4a	X
<p><b>b</b> Did the organization make any taxable distributions under section 4966?</p>	4b	
<p><b>c</b> Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c	
<p><b>d</b> Enter the total number of donor advised funds owned at the end of the tax year ▶ _____</p>		
<p><b>e</b> Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____</p>		
<p><b>f</b> Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ _____</p>		2
<p><b>g</b> Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ _____</p>		116,418.

**Part IV Reason for Non-Private Foundation Status** (See the instructions)

I certify that 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization  
 Type I       Type II       Type III-Functionally Integrated       Type IV-Other

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

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b>					►

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

**Part IVA 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) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants See line 28 )		3096			3096
<b>16</b> Membership fees received	15187	13019			28206
<b>17</b> 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	130528	71201			201729
<b>18</b> 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	207				207
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> 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	2400	2400			4800
<b>22</b> Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					
<b>23</b> Total of lines 15 through 22	148322	89716			238038
<b>24</b> Line 23 minus line 17	17794	18515			36309
<b>25</b> Enter 1% of line 23	1483	897			

**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 2002 through 2005 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  
(2005) \_\_\_\_\_ (2004) \_\_\_\_\_ (2003) \_\_\_\_\_ (2002) \_\_\_\_\_

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  
(2005) \_\_\_\_\_ (2004) \_\_\_\_\_ (2003) \_\_\_\_\_ (2002) \_\_\_\_\_

c Add Amounts from column (e) for lines: 15 \_\_\_\_\_ 3096 16 \_\_\_\_\_ 28206  
17 \_\_\_\_\_ 201729 20 \_\_\_\_\_ 4800 ▶ **27c** 237831

d Add Line 27a total \_\_\_\_\_ and line 27b total \_\_\_\_\_ ▶ **27d**

e Public support (line 27c total minus line 27d total) ▶ **27e** 237831

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ **27f** 238038

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ **27g** 99.91 %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ **27h** 0.09 %

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, 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-A** Lobbying Expenditures by Electing Public Charities (See 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
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table -		
<b>If the amount on line 40 is -</b>		
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		
<b>The lobbying nontaxable amount is -</b>		
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	<b>41</b>	
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>	

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)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> 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 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

- 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
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	

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

MAS



FORM 990

WILDERNESS EDUCATION ASSOCIATION

83-0245256

PAGE 8 PART VIII

LINE 93a

THE WILDERNESS EDUCATION ASSOCIATION OFFERS COURSES (PROGRAMS) THAT ALIGN WITH OUR MISSION OF DEVELOPING COMPETENT OUTDOOR LEADERS. THESE COURSES ARE ANYWHERE FROM 3 HOURS TO 30 DAYS IN THE FIELD (WILDERNESS SETTING) WHERE WE TEACH STUDENTS USING THE WEA'S 18 POINT CURRICULUM AND WORK WITH THEM TO DEVELOP THEIR OUTDOOR SKILLS, LEADERSHIP ABILITIES AND THEIR ABILITY TO TEACH OTHERS IN A WILDERNESS SETTING OUR PROGRAMING IS THE HEART OF THE WEA'S MISSION

LINE 94

THE WILDERNESS EDUCATION ASSOCIATION IS A MEMBER BASED ORGANIZATION AS SUCH, OUR MEMBERSHIP IS THE CONSTITUENCY THAT ELECTS AND VOTES ON BOARD MEMBERS AND THEY ALSO MAKE UP THE MANY VOLUNTEER COMMITTEES THAT HELP THE WEA FROM STRATEGIC PLANNING, TO CURRICULUM DEVELOPMENT ALL THE WAY TO OUR CONFERENCE COMMITTEE THAT HEADS UP THE EFFORTS TO PUT ON OUR NATIONAL CONFERENCE ON OUTDOOR LEADERSHIP.

LINE 95

THE WEA HAS STARTED A FUND FOR SCHOLARSHIPS TO HELP STUDENTS FINANCE WEA COURSES AS WELL AS TO PROVIDE FUNDING FOR THE PROFESSIONAL DEVELOPMENT OF OUR INSTRUCTORS THE INTEREST NOTED IN THIS LINE GOES DIRECTLY TOWARDS THESE EFFORTS

LINE 102

THE WEA PROVIDES A FEW ITEMS FOR SALE THAT ARE MARKED WITH THE WEA LOGO SUCH AS MUGS, T-SHIRTS, ETC. THESE ITEMS ARE SOLD AT A NOMINAL PRICE TO INCREASE THE SENSE OF COMMUNITY AND BELONGING, TO INCREASE THE BRAND IDENTITY OF THE WEA IN THE FIELD AS WELL AS TO PROVIDE A SMALL AMOUNT OF EXTRA INCOME THAT USUALLY GOES BACK INTO PURCHASING ADDITIONAL ITEMS FOR SALE

LINE 103a

THE NATIONAL CONFERENCE ON OUTDOOR LEADERSHIP IS AN ANNUAL EVENT THAT ATTRACTS PROFESSIONALS, PRACTITIONERS, STUDENTS, LAND MANAGEMENT AGENCIES, ETC THIS EVENT IS THE ONE TIME EACH YEAR THAT WE ARE ABLE TO OFFER A PLACE FOR WEA MEMBERS AND INSTRUCTORS TO GATHER IN THE SAME PLACE TO NETWORK, SHARE IDEAS AND THOUGHTS, HAVE MEETINGS, PRESENT WORKSHOPS, OFFER SHORT COURSES FOR PROFESSIONAL DEVELOPMENT, ETC BECAUSE OF OUR DECENTRALIZED STRUCTURE, THIS CONFERENCE IS INTEGRAL TO THE CONTINUED SUCCESS AND COMMUNITY OF THE WEA.

103b

THE BACKCOUNTRY CLASSROOM IS A BOOK DERIVED FROM THE WEA'S 18 POINT CURRICULUM WRITTEN BY LONGSTANDING MEMBERS AND INSTRUCTORS, THIS BOOK, NOW IN ITS SECOND EDITION, IS A GREAT RESOURCE TO OUR ORGANIZATION'S MEMBERS AND TO THE FIELD OF OUTDOOR RECREATION AND LEADERSHIP AS A WHOLE THIS BOOK BRINGS ADDITIONAL INCOME TO THE WEA IN THE FORM OF ROYALTIES

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# Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

- 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)

Section 501(c)(3) corporations required to file Form 990-T & requesting an automatic 6-month extension - check this box and complete Part I only   
All other corporations (including 1120-C filers), partnerships, REMICs and trusts must use Form 7004 to request an extension of time to file income tax returns

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c)(3) corporations required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities and Nonprofits

Type or print  File by the due date for filing your return. See instructions	Name of Exempt Organization <b>WILDERNESS EDUCATION ASSOCIATION</b>	Employer identification number <b>83-0245256</b>
	Number, street, and room or suite no. If a P O box, see instructions <b>900 E 7TH ST</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>BLOOMINGTON IN 47405</b>	

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

- |  |  |                                    |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)     | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                             | <input type="checkbox"/> Form 8870 |

- The books are in the care of ▶ **MARY WILLIAMS**  
Telephone No ▶ **812-885-4095** 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 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 section 501(c)(3) corporation required to file Form 990-T) extension of time until **AUG 15**, 20 **07**, to file the exempt organization return for the organization named above. The extension is for the organization's return for  calendar year **2006** 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

<b>3a</b> 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>3a</b>	\$
<b>b</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	<b>3b</b>	\$
<b>c Balance Due.</b> 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	<b>3c</b>	\$

**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

For Privacy Act and Paperwork Reduction Act Notice, see Instructions