

Return of Organization Exempt From Income Tax

Department of the Treasury Internal Revenue Service

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

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

A For the 2005 calendar year, or tax year beginning 10/01, 2005, and ending 09/30/2006

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

C Name of organization: BREVARD CULTURAL ALLIANCE. 2725 JUDGE FRAN JAMIESON WAY, VIERA, FL 32940

D Employer identification number: 51-0179099. E Telephone number: (321) 690-6817. F Accounting method: X Cash

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

G Website: WWW.ARTSBREVARD.ORG

J Organization type: X 501(c)(3)

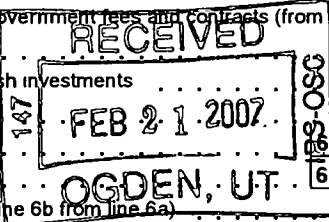
K Check here if the organization's gross receipts are normally not more than \$25,000

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? X No. H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? X No. I Group Exemption Number. M Check X if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 375,853.

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

Table with 21 rows and 4 columns: Description, Sub-description, Amount, Total. Includes Revenue (1-12), Expenses (13-17), and Net Assets (18-21). Total revenue: 375,853. Total expenses: 459,551. Net assets at end of year: 184,176.



SCANNED MAR 07 2007

**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 (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
22 Grants and allocations (attach schedule) (cash \$ <u>3,317.</u> noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22	3,317.	3,317.	STMT 5	
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25	42,632.	8,526.	34,106.	
26 Other salaries and wages	26	223,773.	120,686.	103,087.	
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	16,273.	16,273.		
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	17,261.	11,942.	5,319.	
34 Telephone	34	751.	751.		
35 Postage and shipping	35	5,231.	4,708.	523.	
36 Occupancy	36				
37 Equipment rental and maintenance	37	3,977.	3,182.	795.	
38 Printing and publications	38				
39 Travel	39	4,548.	3,287.	1,261.	
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42				
43 Other expenses not covered above (itemize)		STMT 6			
a STMT 7	43a	141,788.	105,500.	36,288.	
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	459,551.	278,172.	181,379.	

**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? <b>CULTURAL DEVELOPMENT</b> 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.)	<b>Program Service Expenses</b> (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
<b>a</b> <u>CULTURAL EXECUTIVES COMMITTEE, ARTS EDUCATION, ARTS FESTIVALS, THEATRE PROGRAMS, ART SHOWS, REGRANTING AND OTHER MISC. EVENTS</u> _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>278,172.</b>
<b>b</b> _____ _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>c</b> _____ _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>d</b> _____ _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>e</b> Other program services (attach schedule) (Grants and allocations \$ <b>3,317.</b> ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) . . . . . ►	<b>278,172.</b>

**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) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing . . . . .	105,629.	45	-65,871.
	46 Savings and temporary cash investments . . . . .	118,201.	46	73,323.
	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 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	
	54 Investments - securities (attach schedule) . . . . .	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54
	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 <b>STMT 8</b> . . . . .	57a	13,277.		
b Less: accumulated depreciation (attach schedule) . . . . .	57b	11,427.		
58 Other assets (describe ► )		1,850.	57c	1,850.
59 <b>Total assets</b> (must equal line 74) Add lines 45 through 58 . . . . .		225,680.	59	9,302.
<b>Liabilities</b>	60 Accounts payable and accrued expenses . . . . .		60	5,243.
	61 Grants payable . . . . .	-42,194.	61	-180,117.
	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 ► )		65	
66 <b>Total liabilities.</b> Add lines 60 through 65 . . . . .		-42,194.	66	-174,874.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines</b> 67 through 69 and lines 73 and 74			
	67 Unrestricted . . . . .	267,874.	67	184,176.
	68 Temporarily restricted . . . . .		68	
	69 Permanently restricted . . . . .		69	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and</b> 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) <b>must</b> equal line 19, column (B) <b>must</b> equal line 21) . . . . .	267,874.	73	184,176.
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 . . . . .	225,680.	74	9,302.

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

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

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

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

**Part V 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 & deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 9		42,632.	-0-	-0-

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

75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings 38

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)

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? 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?

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)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans & deferred compensation plans, (E) Expense account and other allowances. Row 1 shows -0- in all columns.

Part VI Other Information (See the instructions.)

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.

77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes

78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?

b If "Yes," has it filed a tax return on Form 990-T for this year?

79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement

80a 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?

b If "Yes," enter the name of the organization and check whether it is exempt or nonexempt

81a Enter direct and indirect political expenditures. (See line 81 instructions).

b Did the organization file Form 1120-POL for this year?

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?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82b	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) orgs. 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) orgs. Enter a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911	N/A	
	section 4912	N/A	
	section 4955	N/A	
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	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		N/A
90 a	List the states with which a copy of this return is filed		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions)	90b	6
91 a	The books are in care of CRAIG SUMAN Telephone no 321-690-6817 Located at 2725 JUDGE FRAN JAMIESON WAY, VIERA, FL MELBOURNE, FL ZIP + 4 32940		
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)? 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	91b	X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country	91c	X
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

**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 <b>PARKS &amp; RECREATION</b>					29,847.
b <b>COUNTY PUBLIC ART</b>					25,514.
c <b>COUNTY LAA SERVICE</b>					47,500.
d					
e					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies . . . . .					
94 Membership dues and assessments . . . . .					17,785.
95 Interest on savings and temporary cash investments . . . . .			14	5,228.	
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 . . . . .					65,029.
102 Gross profit or (loss) from sales of inventory . . . . .					
103 Other revenue a					
b <b>OTHER INCOME</b>					23,513.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E)) . . . . .				5,228.	209,188.
105 Total (add line 104, columns (B), (D), and (E)) . . . . .					214,416.

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)
93	EXEMPT PURPOSE INCOME FROM MEDIA, EXHIBITS, POSTERS, ETC
94	MEMBERSHIP INCOME RELATED TO THE EXEMPT PURPOSE OF BCA
101	SPECIAL EVENT INCOME RELATED TO THE EXEMPT PURPOSE OF BCA
103B	OTHER INCOME RELATED TO THE EXEMPT PURPOSE OF BCA

**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
	%			
	%			
	%			
	%			

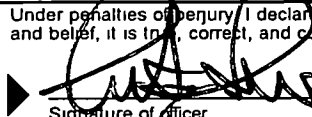
**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)**

- (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)

Under penalties of perjury, I declare that I have examined this return and belief, it is true, correct, and complete Declaration of preparer (other than the taxpayer) is based on all the information provided to the preparer with respect to this return.

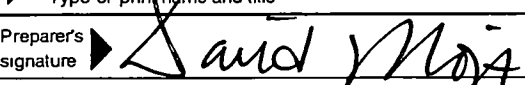
**Please Sign Here**

Signature of officer: 

Craig Suman, Board Chairm.  
Type or print name and title

---

**Paid Preparer's Use Only**

Preparer's signature: 

Firm's name (or yours if self-employed), address, and ZIP + 4: RSM MCGLADREY INC.  
7351 OFFICE PARK PL  
MELBOURNE, FL



**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 <b>BREVARD CULTURAL ALLIANCE</b>	Employer identification number <b>51-0179099</b>
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**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

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

Total number of other employees paid over \$50,000 . . . ▶	NONE
--	------

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

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

Total number of others receiving over \$50,000 for professional services . . . ▶	NONE
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**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

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

Total number of other contractors receiving over \$50,000 for other services . . . ▶	NONE
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Part III Statements About Activities (See page 2 of the instructions.)

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation... 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts... 2a. Sale, exchange, or leasing of property? 2b. Lending of money or other extension of credit? 2c. Furnishing of goods, services, or facilities? 2d. Payment of compensation... 2e. Transfer of any part of its income or assets? 3a. Do you make grants for scholarships... 3b. Do you have a section 403(b) annuity plan... 3c. During the year, did the organization receive a contribution... 4a. Did you maintain any separate account... 4b. Do you provide credit counseling...

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

The organization is not a private foundation because it is: (Please check only ONE applicable box.) 5. A church, convention of churches... 6. A school... 7. A hospital or a cooperative hospital service organization... 8. A Federal, state, or local government or governmental unit... 9. A medical research organization... 10. An organization operated for the benefit of a college or university... 11a. An organization that normally receives a substantial part of its support from a governmental unit... 11b. A community trust... 12. An organization that normally receives (1) more than 33 1/3% of its support from contributions... 13. An organization that is not controlled by any disqualified persons... Provide the following information about the supported organizations (See page 6 of the instructions.)

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

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Table with columns: Calendar year (or fiscal year beginning in), (a) 2004, (b) 2003, (c) 2002, (d) 2001, (e) Total. Rows include: 15 Gifts, grants, and contributions received; 16 Membership fees received; 17 Gross receipts from admissions, merchandise sold or services performed; 18 Gross income from interest, dividends; 19 Net income from unrelated business activities; 20 Tax revenues levied; 21 Value of services or facilities furnished; 22 Other income; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 25 Enter 1% of line 23; 26 Organizations described on lines 10 or 11; 27 Organizations described on line 12; 28 Unusual Grants.

Part V Private School Questionnaire (See page 7 of the instructions.) NOT APPLICABLE
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

Table with 3 columns: Question Number, Question Text, and Yes/No columns. Rows include questions 29 through 35 regarding nondiscrimination policies, financial aid, and compliance with regulations.

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

(To be completed ONLY by an eligible organization that filed Form 5768) NOT APPLICABLE

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)

Table with 4 columns: Line number, Description, (a) Affiliated group totals, (b) To be completed for ALL electing organizations. Rows 36-44.

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

4-Year Averaging Period Under Section 501(h)

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

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2005, (b) 2004, (c) 2003, (d) 2002, (e) Total. Rows 45-50.

Part VI-B Lobbying Activity by Nonelecting Public Charities

NOT APPLICABLE

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

Table with 4 columns: Description, Yes, No, Amount. Rows a-i.

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

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

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

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

FORM 990, PART I - LIST OF CONTRIBUTORS

=====

NAME AND ADDRESS

-----

DATE

-----

DIRECT  
PUBLIC  
SUPPORT

-----

GOVERNMENT  
GRANTS

-----

FORM 990, PART I - LIST OF CONTRIBUTORS

=====

NAME AND ADDRESS

-----

DATE

----

DIRECT  
PUBLIC  
SUPPORT

-----

GOVERNMENT  
GRANTS

-----

12,823.

11,500.



FORM 990, PART I - LIST OF CONTRIBUTORS

NAME AND ADDRESS -----	DATE -----	DIRECT PUBLIC SUPPORT -----	GOVERNMENT GRANTS -----
			137,114.
TOTAL CONTRIBUTION AMOUNTS		----- 11,500. =====	----- 149,937. =====

FORM 990, PART I - SPECIAL FUNDRAISING EVENTS AND ACTIVITIES  
=====

DESCRIPTION -----	GROSS REVENUE -----	NET INCOME -----
BCA/HUBBS	4,246.	4,246.
GALA-ART OF HARLEYS	34,207.	34,207.
ART OF HARLEYS	26,576.	26,576.
TOTALS	----- 65,029. =====	----- 65,029. =====

FORM 990, PART II - GRANTS AND ALLOCATIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS -----	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT -----	PURPOSE OF GRANT OR CONTRIBUTION -----	AMOUNT -----
<u>GRANTS PAID</u>			
NEA HURRICANE RELIEF REGRANTING		HURRICANE RELIEF	
MINI GRANTS	NONE INDIVIDUALS	PROMOTION OF THE ARTS	3,317.
		TOTAL CONTRIBUTIONS PAID	----- 3,317. -----

Description of Property															
DEPRECIATION															
Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
COMPUTER	11/16/1998	879.	100.000			879.	879.	879.	SL		5.000				
COMPUTER	10/22/2001	2,004.	100.000			2,004.	1,603.	2,004.	SL		5.000				401.
COMPUTER	11/01/2001	2,426.	100.000			2,426.	1,941.	2,426.	SL		5.000				485.
COMPUTER	11/15/2001	1,462.	100.000			1,462.	1,169.	1,461.	SL		5.000				292.
COMPUTER	12/01/2002	1,965.	100.000			1,965.	1,572.	1,965.	SL		5.000				393.
COMPUTER	11/01/2002	699.	100.000			699.	420.	560.	SL		5.000				140.
FURNITURE	09/30/1986	1,000.	100.000			1,000.	1,000.	1,000.	SL		5.000				
DESK	12/01/1991	200.	100.000			200.	200.	200.	SL		5.000				
OFFICE FURNITURE	12/15/1993	336.	100.000			336.	336.	336.	SL		7.000				
OFFICE FURNITURE	07/01/1996	2,306.	100.000			2,306.	2,306.	2,306.	SL		7.000				
Less Retired Assets . . . . .															
Subtotals . . . . .		13,277.				13,277.	11,426.	13,137.							1,711.
Listed Property															
Less Retired Assets . . . . .															
Subtotals . . . . .															
TOTALS . . . . .		13,277.				13,277.	11,426.	13,137.							1,711.
AMORTIZATION															
Asset description	Date placed in service	Cost or basis			Accumulated amortization	Ending Accumulated amortization	Code	Life				Current-year amortization			
TOTALS . . . . .															

\*Assets Retired  
JSA  
5X9024 1 000

## FORM 990, PART II - OTHER EXPENSES

<u>DESCRIPTION</u>	<u>TOTAL</u>	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>
MARKETING	18,810.		18,810.
OUTSIDE SERVICES	56,195.	56,195.	
BANK CHARGES	866.		866.
MEMBERSHIP FEES, LICENSES	2,260.		2,260.
INSURANCE	13,367.		13,367.
GEVITY PAYROLL ADMIN FEES	5,370.	5,370.	
TRAINING	1,338.	1,338.	
SUBSCRIPTIONS/DUES	153.		153.
PROGRAM EXPENSES	40,931.	40,931.	
MISCELLANEOUS	526.		526.
ARTIST BACKGROUND CHECKS	467.	467.	
CONGRESSIONAL ART COMPETITION LICENSES, FEES	1,463.	1,157.	306.
RENT-MEETINGS	42.	42.	
TOTALS	141,788.	105,500.	36,288.

LAND, BUILDINGS, EQUIPMENT NOT HELD FOR INVESTMENT

ASSET DESCRIPTION	METHOD/ CLASS	FIXED ASSET DETAIL				ACCUMULATED DEPRECIATION DETAIL			
		BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE
COMPUTER	SL	879.			879.	879.			879.
COMPUTER	SL	2,004.			2,004.	1,603.	401.		2,004.
COMPUTER	SL	2,426.			2,426.	1,941.	485.		2,426.
COMPUTER	SL	1,462.			1,462.	1,169.	292.		1,461.
COMPUTER	SL	1,965.			1,965.	1,572.	393.		1,965.
COMPUTER	SL	699.			699.	420.	140.		560.
FURNITURE	SL	1,000.			1,000.	1,000.			1,000.
DESK	SL	200.			200.	200.			200.
OFFICE FURNITURE	SL	336.			336.	336.			336.
OFFICE FURNITURE	SL	2,306.			2,306.	2,306.			2,306.
TOTALS		<u>13,277.</u>			<u>13,277.</u>	<u>11,426.</u>			<u>13,137.</u>

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES  
=====

NAME AND ADDRESS -----	TITLE AND TIME DEVOTED TO POSITION -----	COMPENSATION -----	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS -----	EXPENSE ACCT AND OTHER ALLOWANCES -----
LLOYD BEHRENDT 1085 HALL ROAD MALABAR, FL 32950-3208	TREASURER			
CATHERINE ALEXANDER 15 WINDJAMMER POINT MERRITT ISLAND, FL 32952	DIRECTOR			
PAUL HANSON 720 MAGNOLIA AVE MELBOURNE, FL 32935	DIRECTOR			
DAVID HERST 2179 ROCKLEDGE DRIVE ROCKLEDGE, FL 32955	DIRECTOR			
LARRY HUGHES 7972 TIMBERLAKE DRIVE W. MELBOURNE, FL 32904	DIRECTOR			
JENNIFER KESHWAR 7351 OFFICE PARK PLACE MELBOURNE, FL 32940	DIRECTOR			
DRAKE LUNDELL 1900 S. HARBOR CITY BLVD #1323 MELBOURNE, FL 32901	DIRECTOR			
PAT MILIKIN 600 BREVARD AVENUE	DIRECTOR			

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES  
=====

NAME AND ADDRESS -----	TITLE AND TIME DEVOTED TO POSITION -----	COMPENSATION -----	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS -----	EXPENSE ACCT AND OTHER ALLOWANCES -----
COCOA, FL 32922				
BURT PURGA 250 COMMUNITY COLLEGE PKWY PALM BAY, FL 32909	DIRECTOR			
JUDY RICHMAN 366 N. ATLANTIC AVENUE COCOA BEACH, FL 32931	DIRECTOR			
JIM RIDENOUR 2101 W NEW HAVEN AVE MELBOURNE, FL 32904	DIRECTOR			
GREG ROBINSON P.O. BOX 1171 MELBOURNE, FL 32902-1171	DIRECTOR			
PAULA SAVAGE-HARR 1499 S. HARBOR CITY BLVD 4TH FLOOR MELBOURNE, FL 32901	DIRECTOR			
DELORES SPEARMAN 51 RIDGE CT ROCKLEDGE, FL 32955-2946	DIRECTOR			
CRAIG SUMAN 2101 WAVERLY PLACE SUITE 100 MELBOURNE, FL 32901	CHAIRMAN			



FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES  
=====

NAME AND ADDRESS -----	TITLE AND TIME DEVOTED TO POSITION -----	COMPENSATION -----	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS -----	EXPENSE ACCT AND OTHER ALLOWANCES -----
ERNIE SUTTON 8240 DEVEREUX DRIVE SUITE 103 MELBOURNE, FL 32940	DIRECTOR			
NICHOLAS TSAMOUTALES 5240 BABCOCK ST, N.E. SUITE 307 PALM BAY, FL 32905-4643	DIRECTOR			
GREG WATSON PO BOX 419000 MELBOURNE, FL 32941-9000	DIRECTOR			
LINDA BRANDT 60 MCLEOD STREET MERRITT ISLAND, FL 32954	DIRECTOR			
KAY ELLIOTT BURK 1090 STARLING WAY VIERA, FL 32955-6346	FORMER PRESIDENT/CEO	42,632.		
MARSHA CANTRELL 2725 JUDGE FRAN JAMIESON WAY B-203 VIERA, FL 32940	DIRECTOR			
SUE CARLSON 2725 JUDGE FRAN JAMIESON WAY C-214 VIERA, FL 32940	DIRECTOR			

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES  
=====

NAME AND ADDRESS -----	TITLE AND TIME DEVOTED TO POSITION -----	COMPENSATION -----	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS -----	EXPENSE ACCT AND OTHER ALLOWANCES -----
KAREN DAVILA 110 LONGWOOD AVE ROCKLEDGE, FL 32955	DIRECTOR			
BILL ELLIS 6450 S US HWY 1 ROCKLEDGE, FL 32955	DIRECTOR			
SARA HAYES P.O. BOX 120189 W. MELBOURNE, FL 32912	DIRECTOR			
GARY KRUEGER 874 DIXON BLVD COCOA, FL 32922	DIRECTOR			
JOE MATHENY 355 INDIAN RIVER AVE. TITUSVILLE, FL 32782	DIRECTOR			
KENDALL MOORE 1290 FEDERAL HIGHWAY ROCKLEDGE, FL 32955	SECRETARY			
SUSAN F. PERERS P.O. BOX 2048 MERRITT ISLAND, FL 32902	DIRECTOR			
GEORGIA PHILLIPS 856 WESTPORT DR ROCKLEDGE, FL 32955-3565	DIRECTOR			

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES  
=====

NAME AND ADDRESS -----	TITLE AND TIME DEVOTED TO POSITION -----	COMPENSATION -----	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS -----	EXPENSE ACCT AND OTHER ALLOWANCES -----
JERRY SANSOM PO BOX 98 COCOA, FL 32923-0098	DIRECTOR			
LAURILEE THOMPSON 1475 GARDEN STREET TITUSVILLE, FL 32796	DIRECTOR			
DARYL TURNER 3816 MURRELL ROAD ROCKLEDGE, FL 32955	DIRECTOR			
SUSIE WASDIN 29 RIVERSIDE DRIVE PH 602 COCOA, FL 32922-8211	DIRECTOR			
AMELIA WILLIAMS 3948 RAMBLING ACRES DR. TITUSVILLE, FL 32796-3644	DIRECTOR			
MASON WILLIAMS P.O. BOX 1870 MELBOURNE, FL 32902	LEGAL COUNSEL			
MICA WISE 100 S. SYKES CREEK PKWY MERRITT ISLAND, FL 32952	DIRECTOR			
CRAIG YODER 520 CIDCO RD	DIRECTOR			

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
COCOA, FL 32926	DIRECTOR			
ALYCE CHRIST 2150 LAKE DRIVE COCOA, FL 32924	DIRECTOR			
	GRAND TOTALS	42,632.		

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus. %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
COMPUTER	11/16/1998	879.	100.000			879.	879.	879.	SL		5.000				
COMPUTER	10/22/2001	2,004.	100.000			2,004.	1,603.	2,004.	SL		5.000				401.
COMPUTER	11/01/2001	2,426.	100.000			2,426.	1,941.	2,426.	SL		5.000				485.
COMPUTER	11/15/2001	1,462.	100.000			1,462.	1,169.	1,461.	SL		5.000				292.
COMPUTER	12/01/2002	1,965.	100.000			1,965.	1,572.	1,965.	SL		5.000				393.
COMPUTER	11/01/2002	699.	100.000			699.	420.	560.	SL		5.000				140.
FURNITURE	09/30/1986	1,000.	100.000			1,000.	1,000.	1,000.	SL		5.000				
DESK	12/01/1991	200.	100.000			200.	200.	200.	SL		5.000				
OFFICE FURNITURE	12/15/1993	336.	100.000			336.	336.	336.	SL		7.000				
OFFICE FURNITURE	07/01/1996	2,306.	100.000			2,306.	2,306.	2,306.	SL		7.000				
Less Retired Assets . . . . .															
Subtotals . . . . .		13,277.				13,277.	11,426.	13,137.							1,711.

Listed Property

Less Retired Assets . . . . .															
Subtotals . . . . .															
TOTALS . . . . .		13,277.				13,277.	11,426.	13,137.							1,711.

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS . . . . .							

\*Assets Retired  
JSA  
5X9024 1 000