

Form **990-EZ**

**Short Form**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

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

**2004**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2004 calendar year, or tax year beginning** , 2004, and ending , 20

**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.

**C Name of organization**

Saluki Club of America

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

111 Victoria Lane

City or town, state or country, and ZIP + 4

Heathsville VA 22473

**D Employer identification number**

24: 6025076

**E Telephone number**

(804) 580 4669

**F Group Exemption Number** ▶

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

**G Accounting method:**  Cash  Accrual  
Other (specify) ▶

**I Website:** ▶ salukiclub.org

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

**J Organization type** (check only one) —  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

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

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ.** ▶ \$52419.10

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 37 of the instructions.)

<b>1</b>	Contributions, gifts, grants, and similar amounts received		<b>1</b>	6556.64
<b>2</b>	Program service revenue including government fees and contracts		<b>2</b>	31,794.75
<b>3</b>	Membership dues and assessments		<b>3</b>	5,575.00
<b>4</b>	Investment income		<b>4</b>	413.39
<b>5a</b>	Gross amount from sale of assets other than inventory	<b>5a</b>		
<b>b</b>	Less: cost or other basis and sales expenses	<b>5b</b>	NA	
<b>5c</b>	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	<b>5c</b>		
<b>6</b>	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
<b>a</b>	Gross revenue (not including \$ of contributions reported on line 1)	<b>6a</b>		
<b>b</b>	Less: direct expenses other than fundraising expenses	<b>6b</b>	NA	
<b>6c</b>	Net income or (loss) from special events and activities (line 6a less line 6b)	<b>6c</b>		
<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>	5,067.19	
<b>b</b>	Less: cost of goods sold	<b>7b</b>	5,560.35	
<b>7c</b>	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	<b>7c</b>		(493.16)
<b>8</b>	Other revenue (describe ▶)	<b>8</b>		3012.73
<b>9</b>	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	<b>9</b>		46,858.75
<b>10</b>	Grants and similar amounts paid (attach schedule)	<b>10</b>		NA
<b>11</b>	Benefits paid to or for members	<b>11</b>		NA
<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>		NA
<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>		(750.00)
<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>		NA
<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>		(1773.23)
<b>16</b>	Other expenses (describe ▶ attached)	<b>16</b>		37,706.70
<b>17</b>	<b>Total expenses</b> (add lines 10 through 16)	<b>17</b>		40,229.90
<b>18</b>	Excess or (deficit) for the year (line 9 less line 17)	<b>18</b>		6,628.85
<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>		29,313.21
<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>		NA
<b>21</b>	Net assets or fund balances at end of year (combine lines 18 through 20)	<b>21</b>		35,942.06

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

(See page 40 of the instructions.)

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	29,809.91	22 39,892.06
<b>23</b> Land and buildings	NA	23 NA
<b>24</b> Other assets (describe ▶ attached)	4,434.65	24 2,275.00
<b>25 Total assets</b>	34,244.56	25 42,167.06
<b>26 Total liabilities</b> (describe ▶ attached)	4,931.35	26 6,225.00
<b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	29,313.21	27 35,942.06

RECEIVED  
MAY 17 2005  
APR 7 2005  
CODEN: JTT

Net Assets  
Expenses  
Revenue  
MAY 17 2005

P

<b>Part III Statement of Program Service Accomplishments</b> (See page 41 of the instructions.)	<b>Expenses</b> (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
What is the organization's primary exempt purpose? <u>see attachment</u>	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.	
28 _____ _____ (Grants \$ _____)	<b>28a</b>
29 _____ _____ (Grants \$ _____)	<b>29a</b>
30 _____ _____ (Grants \$ _____)	<b>30a</b>
31 Other program services (attach schedule) _____ (Grants \$ _____)	<b>31a</b>
<b>32 Total program service expenses</b> (add lines 28a through 31a) _____	<b>32</b>

<b>Part IV List of Officers, Directors, Trustees, and Key Employees</b> (List each one even if not compensated. See page 41 of the instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
<u>see attached</u>				

<b>Part V Other Information</b> (Note the attachment requirement in General Instruction V, page 14.)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .		<input checked="" type="checkbox"/>
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes. . . . .		<input checked="" type="checkbox"/>
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T. . . . .		<input checked="" type="checkbox"/>
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements? . . . . .		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .		<input checked="" type="checkbox"/>
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.) . . . . .		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> _____		<input checked="" type="checkbox"/>
b	Did the organization file Form 1120-POL for this year? . . . . .		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return? . . . . .		<input checked="" type="checkbox"/>
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved. <b>38b</b> _____		<input checked="" type="checkbox"/>
39	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9 <b>39a</b> <u>320.00</u>		
b	Gross receipts, included on line 9, for public use of club facilities <b>39b</b> <u>NONE</u>		
40a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation. . . . .		
c	Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ _____		
d	Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ _____		
41	List the states with which a copy of this return is filed. ▶ <u>CONNECTICUT</u>		
42	The books are in care of ▶ <u>BEVERLY F. GRIFFITH</u> Telephone no. ▶ <u>(804) 580-4669</u> Located at ▶ <u>111 VICTORIA LN HEATHSVILLE VA</u> ZIP + 4 ▶ <u>22473</u>		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶   <b>43</b> _____		

<b>Please Sign Here</b>	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.			
	<u>Beverly F. Griffith</u> Signature of officer		Date	<u>4-12-05</u>
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no. ( ) _____	

**Saluki Club of America, Inc.  
Officers and Directors  
December 31, 2004**

**24-6025076**

**Page 2 Part 4/ 990-EZ**

	<b>Title (B-1)</b>	<b>Average Hours (B-2)</b>	<b>Compensation (C)</b>	<b>Contributions to Employee Benefit Plans &amp; Deferred Compensation (D)</b>	<b>Expense Account and Other Allowances (E)</b>
William Brown PO Drawer 29 Mesquite, TX 88048	President	5-10	None	None	None
Monica Stoner 15762 E Fellowship Valinda CA 91744-1221	Vice President	5-10	None	None	None
Diana Farmer 9787 North 52nd Riley, KS 66531	Secretary	10-15	None	None	None
Bev Griffith 111 Victoria Lane Heathsville, VA 22572	Treasurer	5-10	None	None	None
Ellie Case 4981 West Cantrell Decatur, IL 62522	Director	1-5	None	None	None
Michael Bell 4061 South Taylor Ave Milwaukee, WI 53207	Director	1-5	None	None	None
Anne Vigneri 559 Valle Vista Ave. Oakland, CA 94610	Director	1-5	None	None	None
Dean Morris 5668 Paynes Mill Rd Bumpass VA 23024	Director	1-5	None	None	None
Lorraine Trenholm Box 241 Dennis MA 02638	Director	1-5	None	None	None

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**Saluki Club of America, Inc.**  
**EIN 24:6025076**

**From 990-EZ, Part III**

**Primary Exempt Purpose**

The Saluki Club of America, Inc. ("SCOA") is recognized by the American Kennel Club as the Parent Club for the Saluki, which is a breed of dog. The objects of the Club are set forth in Section 2 of its Constitution, a copy of which section is attached. In summary, the purpose is the protection, preservation and advancement of the breed and its standard.

**Program Services Accomplishments**

In order to fulfill its objects, SCOA holds three events each year. The largest of these events is in conjunction with the Egyptian Event for Arab horses in Lexington, Kentucky. Salukis are indigenous to the Middle East and thus identified with the Arab horse. At this event, SCOA holds educational seminars, exhibitions of Salukis from the desert and costume exhibitions, as well as, a pure-bred Saluki show and lure course to highlight the qualities of the breed. A brunch, a dinner and a wine and cheese reception are also held to provide an opportunity for Saluki fanciers to meet and discuss their interest in the breed. This is a four day event which is attended by 200 to 300. In recent years, it is the best attended event relative to pure-bred dog registrations of any breed. The purpose of the event is to provide a forum for the education of Saluki fanciers on the history, form, function and health concerns of the breed.

SCOA also holds two similar, but smaller, events each year in the eastern and western parts of the country.

**Publications**

In order to further fulfill its education mission, SCOA publishes a Newsletter four times a year, a breed Yearbook periodically and pamphlets discussing the breed for individuals interested in acquiring a Saluki.

**SCOA 2004  
Combined Amounts**

	Application of				Stoner Adjusted	Griffith Cash Receipts & Paypal Expenses	Griffith Checking Expenses	Medallions & Depreciation	Griffith Total	Combined
	Stoner	Prepaid Items	Deferred Items	Unidentified Difference						
<b>Revenue and expenses</b>										
Revenue										
Contributions, etc.	6,296.64		260.00		6,556.64			-		6,556.64
Program service revenue	29,272.75		2,495.00		31,767.75	27.00		27.00		31,794.75
Membership dues	3,820.00		1,725.00		5,545.00	30.00		30.00		5,575.00
Investment income	413.39				413.39			-		413.39
Sales of inventory	3,819.30				3,819.30	1,247.89		1,247.89		5,067.19
Less cost of sales	(2,939.85)				(2,939.85)	(2,620.50)		(2,620.50)		(5,560.35)
Other				3,012.13	3,012.13			-		3,012.13
Total revenue	40,682.23	-	4,480.00	3,012.13	48,174.36	(1,315.61)	-	(1,315.61)		46,858.75
Expenses:										
Professional fees	(750.00)				(750.00)			-		(750.00)
Printing, publications, postage & shipping					-	(1,773.20)		(1,773.20)		(1,773.20)
Other:					-			-		-
Program expenses:										
Ribbons & trophies	(6,119.99)				(6,119.99)			-		(6,119.99)
Grounds, equipment, storage	(11,212.51)	(910.00)			(12,122.51)		(387.00)	127.35	(259.65)	(12,382.16)
Judges, stewards & hospitality	(5,376.87)				(5,376.87)		(96.34)		(96.34)	(5,473.21)
Per capita fees	(389.00)				(389.00)	25.00		25.00		(364.00)
Other	(4,121.25)				(4,121.25)		(343.79)		(343.79)	(4,465.04)
Medallions					-			(400.00)	(400.00)	(400.00)
General & administrative:										
Board & committees	(2,594.71)				(2,594.71)		(2,510.25)		(2,510.25)	(5,104.96)
Insurance					-	(1,081.00)		(1,081.00)		(1,081.00)
CT Franchise fee	(250.00)				(250.00)			-		(250.00)
Other	(1,143.29)	(17.00)			(1,160.29)	(155.47)	(750.58)		(906.05)	(2,066.34)
Total expenses	(31,957.62)	(927.00)	-	-	(32,884.62)	(130.47)	(6,942.16)	(272.65)	(7,345.28)	(40,229.90)
Excess (deficit)	8,724.61	(927.00)	4,480.00	3,012.13	15,289.74	(1,446.08)	(6,942.16)	(272.65)	(8,660.89)	6,628.85

**SCOA 2004  
Combined Amounts**

**Balance Sheet 2004**

Inventories and prepaids:  
 25 Year pins  
 2005 specialties  
 Deferred revenue:  
 2005 dues  
 2005 Humane Purse  
 2005 Futurity  
 2005 Trophies  
 2005 Book of Records  
 Reduction in medallion value  
 Increase in accumulated depreciation  
  
 Change to balance sheet

Stoner	Application of		Unidentified Difference	Stoner Adjusted	Griffith Cash Receipts & Paypal Expenses	Griffith Checking Expenses	Medallions & Depreciation	Griffith Total	Combined
	Prepaid Items	Deferred Items							
						(1,125.00)		(1,125.00)	(1,125.00)
						(230.00)		(230.00)	(230.00)
					3,655.00			3,655.00	3,655.00
					675.00			675.00	675.00
					1,405.00			1,405.00	1,405.00
					25.00			25.00	25.00
					465.00			465.00	465.00
							400.00	400.00	400.00
							(127.35)	(127.35)	(127.35)
					6,225.00	(1,355.00)	272.65	5,142.65	5,142.65
					4,778.92	(8,297.16)	-	(3,518.24)	11,771.50
				29,809.91	43,410.30	48,189.22		43,410.30	29,809.91
				2,315.00					2,315.00
				(451.35)					
						(1,125.00)		(1,125.00)	(1,125.00)
				910.00		(230.00)		(230.00)	680.00
				17.00					17.00
				(1,725.00)	3,655.00			3,655.00	1,930.00
				(260.00)	675.00			675.00	415.00
				(750.00)	25.00			25.00	(725.00)
					465.00			465.00	465.00
				(1,745.00)	1,405.00			1,405.00	(340.00)
				15,289.74	(1,446.08)	(6,942.16)		(8,388.24)	6,901.50
				<u>43,410.30</u>	<u>48,189.22</u>	<u>39,892.06</u>		<u>39,892.06</u>	<u>40,343.41</u>

**SCOA 2004**

	12/31/2003	12/31/2004
<b>Assets</b>		
Cash		
Checking	9,338.91	4,105.68
Paypal		1,269.17
Savings	<u>20,471.00</u>	<u>34,517.21</u>
	<u>29,809.91</u>	<u>39,892.06</u>
Accounts receivable and advances	<u>2,315.00</u>	-
Inventories:		
Medallions	1,320.00	920.00
25 Year pins		<u>1,125.00</u>
	<u>1,320.00</u>	<u>2,045.00</u>
Prepaid expenses:		
Specialties and supported entries	910.00	230.00
Web Host	17.00	
Specialty equipment	1,032.44	1,032.44
Less accumulated depreciation	<u>(1,159.79)</u>	<u>(1,032.44)</u>
	<u>799.65</u>	<u>230.00</u>
Total assets	<u><u>34,244.56</u></u>	<u><u>42,167.06</u></u>
<b>Liabilities and fund balance</b>		
Liabilities		
Accounts payable	451.35	
Deferred revenue:		
Dues	1,725.00	4,330.00
Humane purse donations	260.00	
Specialties and supported entries	750.00	25.00
Futurity	1,745.00	1,405.00
Book of Records		<u>465.00</u>
Total liabilities	<u>4,931.35</u>	<u>6,225.00</u>
Fund balance	<u>29,313.21</u>	<u>35,942.06</u>
Total liabilities and fund balance	<u><u>34,244.56</u></u>	<u><u>42,167.06</u></u>
<b>Change in fund balance</b>		
Beginning fund balance		29,313.21
Excess of revenue over expenses		<u>6,628.85</u>
Ending fund balance		<u><u>35,942.06</u></u>

<b>SCOA 2004</b>				
<b>Griffith Cash Receipts and Paypal Expenses</b>				
	<b>Checking</b>	<b>Savings</b>	<b>Paypal</b>	<b>Total</b>
<b>Cash transactions</b>				
From Stoner	10,540.48	30,427.81	2,442.01	43,410.30
2004				-
Dues 2004			30.00	30.00
Silent auction 2004	7.00			7.00
Ads 2004	10.00			10.00
Agility 2004	10.00			10.00
Tapes 2004	414.95	89.09	732.85	1,236.89
Interest income				-
Pins			11.00	11.00
				-
				-
2005				-
Dues 2005	3,305.00		350.00	3,655.00
Humane Purse	675.00			675.00
Futurity 2005	1,405.00			1,405.00
Trophies 2005			25.00	25.00
Book of Records 2005			465.00	465.00
				-
<b>Expense offsets</b>				-
AKC refund	25.00			25.00
Postage - foreign	10.00			10.00
				-
<b>Expenses</b>				-
Fees			(99.47)	(99.47)
Gary Weitz - video 2004			(2,620.50)	(2,620.50)
HostRoute			(66.00)	(66.00)
				-
				-
				-
<b>Transfers</b>				-
Savings	(4,000.00)	4,000.00		-
Paypal	0.41	0.31	(0.72)	-
				-
<b>Subtotals</b>	<b>12,402.84</b>	<b>34,517.21</b>	<b>1,269.17</b>	<b>48,189.22</b>
<b>Expenditures</b>	<b>(8,297.16)</b>			<b>(8,297.16)</b>
<b>Ending cash balances</b>	<b>4,105.68</b>	<b>34,517.21</b>	<b>1,269.17</b>	<b>39,892.06</b>







