

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

**Short Form
Return of Organization Exempt From Income Tax**

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

▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.

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

OMB No. 1545-1150

2007

**Open to Public
Inspection**

A For the 2007 calendar year, or tax year beginning , 2007, and ending , 20

B Check if applicable:

- Address change
- Name change
- Initial return
- Termination
- Amended return
- Application pending

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

C Name of organization
American Camping Association, Indiana Section

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO Box 260

City or town, state or country, and ZIP + 4
North Webster, IN 46555

D Employer identification number
35 1356526

E Telephone number
(574) 457-4379

F Group Exemption Number . . . ▶ **2717**

• 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: ▶ www.acaindiana.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) (3) ◀ (insert no.) 4947(a)(1) or 527

K Check ▶ if the organization is not a section 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 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 . . . ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 55 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1				721
	2	Program service revenue including government fees and contracts		2				135
	3	Membership dues and assessments		3				24704
	4	Investment income		4				0
	5a	Gross amount from sale of assets other than inventory	5a					
	b	Less: cost or other basis and sales expenses	5b					
	5c	Gain or (loss) from sale of assets other than inventory. Subtract line 5b from line 5a (attach schedule)		5c				0
	6	Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input type="checkbox"/>						
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a					
	b	Less: direct expenses other than fundraising expenses	6b					
6c	Net income or (loss) from special events and activities. Subtract line 6b from line 6a		6c				0	
7a	Gross sales of inventory, less returns and allowances	7a						
b	Less: cost of goods sold	7b						
7c	Gross profit or (loss) from sales of inventory. Subtract line 7b from line 7a		7c				0	
8	Other revenue (describe ▶ <u>Sysco, misc</u>)		8				3369	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9				28929	
Expenses	10	Grants and similar amounts paid (attach schedule)		10				3130
	11	Benefits paid to or for members		11				0
	12	Salaries, other compensation, and employee benefits		12				12127
	13	Professional fees and other payments to independent contractors		13				0
	14	Occupancy, rent, utilities, and maintenance		14				1211
	15	Printing, publications, postage, and shipping		15				775
	16	Other expenses (describe ▶ <u>See attached</u>)		16				10403
17	Total expenses. Add lines 10 through 16 ▶		17				27646	
Net Assets	18	Excess or (deficit) for the year. Subtract line 17 from line 9		18				1283
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19				28308
	20	Other changes in net assets or fund balances (attach explanation)		20				-2338
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21				27253

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 60 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	28308	27253
23 Land and buildings	- 23	-
24 Other assets (describe ▶ _____)	- 24	-
25 Total assets	28308	27253
26 Total liabilities (describe ▶ _____)	- 26	-
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	28308	27253

Part III Statement of Program Service Accomplishments (See page 60 of the instructions.)		Expenses (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 attached</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	<u>Standards is a voluntary process that camps have chosen to go through. This communicates to parents that a camp has voluntarily undergone a review of over 300 industry health and safety standards that apply to day and resident camps. As of 12/31/07 sixty-one camps were paying fees.</u> (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	3249
29	<u>Conference and educational events are a primary vehicle to disseminate information to camp professionals thereby improving the quality of the camp experience.</u> (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	3947
30	<u>Scholarships provide financial assistance to camp and youth development professionals who otherwise would not be able to attend professional development opportunities including national, regional and local conferences. In 2007, scholarships were awarded for Student Camp Leadership Academy, ACA National Conf, ACA Mid-States Conf</u> (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	1130
31	Other program services (attach schedule) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	0
32	Total program service expenses. Add lines 28a through 31a	32	8326

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 61 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>Brigitta Adkins</u> <u>PO Box 648, North Webster, IN 46555</u>	<u>Executive, 15 hours</u>	<u>12127</u>	<u>NA</u>	<u>NA</u>
<u>Susie Davis</u> <u>449 Trilbey Court, Noblesville, IN 46060</u>	<u>President</u>	<u>Volunteer</u>	<u>NA</u>	<u>NA</u>
<u>William Viar</u>	<u>Treasurer</u>	<u>Volunteer</u>	<u>NA</u>	<u>NA</u>
<u>Sherri Brown</u>	<u>Vice President</u>	<u>Volunteer</u>	<u>NA</u>	<u>NA</u>

Part V Other Information (Note the statement requirement in General Instruction V.)			Yes	No
33	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	33		<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	34		<input checked="" type="checkbox"/>
35	<i>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.</i>			
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b		<input checked="" type="checkbox"/>
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	36		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a			
b	Did the organization file Form 1120-POL for this year?	37b		<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?	38a		<input checked="" type="checkbox"/>
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b		
39	501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9	39a		
b	Gross receipts, included on line 9, for public use of club facilities	39b		

Part V Other Information (Note the statement requirement in General Instruction V.) (Continued)

40a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
 section 4911 ▶ na ; section 4912 ▶ na ; section 4955 ▶ na

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 . . .

	Yes	No
40b		✓
40c		
40d		
40e		✓

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

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

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . . ▶ _____

41 List the states with which a copy of this return is filed. ▶ Indiana

42a The books are in care of ▶ Executive Director Telephone no. ▶ (574) 457-4379
 Located at ▶ PO Box 260, North Webster, IN ZIP + 4 ▶ 46555-0260

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)? . . .

	Yes	No
42b		✓
42c		✓

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

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

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . .

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

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here . . . ▶
 and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ 43

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.

Please Sign Here

▶ _____ Date _____
 Signature of officer

▶ _____
 Type or print name and title.

Paid Preparer's Use Only

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

2007

Name of the organization American Camping Association Indiana Section	Employer identification number 35 : 1356526
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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
		American Camping	PO Box 260	
North Webster, IN 46555 35	1356526	457-4379	2717	
721	135	24704	0	
0				0
	Sysco, misc	3369	28929	3130
Total number of other employees paid over \$50,000 . ▶	27253			

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
0		
12127		0
775		1211
See attached		10403
1283		27646
28308		-2338
28308		27253
27253		-
-		-
-		28308
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 page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
-		
-		28308
www.acaindiana.org		27253
3		0
Total number of other contractors receiving over \$50,000 for other services ▶		

Part III **Statements About Activities** (See page 2 of the instructions.)

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ <u>See attached</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)</p> <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>	1	
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)</p>		
<p>a Sale, exchange, or leasing of property?</p>	2a	
<p>b Lending of money or other extension of credit?</p>	2b	
<p>c Furnishing of goods, services, or facilities?</p>	2c	
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	2d	<input checked="" type="checkbox"/>
<p>e Transfer of any part of its income or assets?</p>	2e	<input checked="" type="checkbox"/>
<p>3a 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	<input checked="" type="checkbox"/>
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3b	<input checked="" type="checkbox"/>
<p>c 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	<input checked="" type="checkbox"/>
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d	<input checked="" type="checkbox"/>
<p>4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g</p>	4a	<input checked="" type="checkbox"/>
<p>b Did the organization make any taxable distributions under section 4966?</p>	4b	<input checked="" type="checkbox"/>
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c	<input checked="" type="checkbox"/>
<p>d Enter the total number of donor advised funds owned at the end of the tax year ► <u>has voluntarily ur</u></p>		
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ► <u>camp. As of 12/</u></p>		
<p>f 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>		
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ► <u>3249</u></p>		

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of 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 ► **na**
- 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 III-Other

Provide the following information about the supported organizations. (See page 8 of 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	
na	na	Indiana			Executive Director
PO Box 260, North Webster, IN 46555-0260		574			457-4379
Total					►

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

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

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

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18.					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					
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 2003 through 2006 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: (2006) _____ (2005) _____ (2004) _____ (2003) _____					
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: (2006) _____ (2005) _____ (2004) _____ (2003) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ►					27c
d Add: Line 27a total _____ and line 27b total _____ ►					27d
e Public support (line 27c total minus line 27d total) ►					27e
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ►					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ►					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)). ►					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 9 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions.)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term "expenditures" means amounts paid or incurred.)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table— If the amount on line 40 is— The lobbying nontaxable amount is— Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 . . . \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 . . \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 . \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36.	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38.	44	

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 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h .)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h .)			

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

2007 IRS 990-EZ Attachments
American Camping Association, Indiana section
35-1356526

Part 1, Line 10- Grants and similar amounts paid

American Camp Association, Charitable Contribution	\$2,000
Student Camp Leadership Academy Scholarships	\$ 390
Nathan Schaumleffel- Indiana State University	\$ 500
Tim Pritchett/Joe Grubbs	\$ 240

Part 1, Line 16- Other Expenses

Bank Fees	\$ 45
Supplies	\$ 71
Travel & Meeting	\$4,682
Public Relations	\$ 321
Section conference	\$ 939
Standards	\$3,249
Misc	\$ 1,097

Part 1, Line 20- Other changes in net assets

\$2,338 certificates of deposit merged, reallocated per fiscal investment protocols

Part III - Statement of organization's primary exempt purpose

The American Camp Association (formerly known as the American Camping Association) is a community of camp professionals who, for nearly 100 years, have joined together to share our knowledge and experience and to ensure the quality of camp programs. Because of our diverse 7,000 plus membership and our exceptional programs, children and adults have the opportunity to learn powerful lessons in community, character-building, skill development, and healthy living — lessons that can be learned nowhere else.

As a leading authority in child development, ACA works to preserve, promote, and improve the camp experience. Our association is committed to helping our members and all camps provide:

- Camp communities committed to a safe, nurturing environment
- Caring, competent adult role models
- Healthy, developmentally-appropriate experiences
- Service to the community and the natural world
- Opportunities for leadership and personal growth
- Discovery, experiential education, and learning opportunities
- Excellence and continuous self-improvement