

**CitizenAudit.org**

Form **990**

Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

# 2005

Open to Public Inspection

**A** For the 2005 calendar year, or tax year beginning 4/01/05, and ending 3/31/06

- 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  
**PROFESSIONAL PHOTOGRAPHERS OF NEBRASKA**

Number and street (or P O box if mail is not delivered to street address) Room/suite  
**P.O. BOX 759**

City or town, state or country, and ZIP + 4  
**KEARNEY NE 68848**

**D** Employer identification no.  
**36-3325757**

**E** Telephone number  
**402-483-4586**

**F** Accounting method:  Cash  
 Accrual  Other (specify)

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

H and are not applicable to section 527 organizations I

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes," enter number of affiliates **▶**

**H(c)** Are all affiliates included?  Yes  No  
(If "No," attach a list See instr)

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

**I** Group Exemption Number **▶**

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

**G** Website: **▶ N/A**

**J** Organization type (check only one)  501(c) ( 6 ) ◀ (insert no.)  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

**L** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **▶** 40,421

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

<b>1</b>	Contributions, gifts, grants, and similar amounts received:			
<b>a</b>	Direct public support	<b>1a</b>	<u>725</u>	
<b>b</b>	Indirect public support	<b>1b</b>		
<b>c</b>	Government contributions (grants)	<b>1c</b>		
<b>d</b>	<b>Total</b> (add lines 1a through 1c) (cash \$ <u>725</u> noncash \$ _____ )	<b>1d</b>	<u>725</u>	
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	<u>21,382</u>	
<b>3</b>	Membership dues and assessments	<b>3</b>	<u>17,469</u>	
<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>	<u>845</u>	
<b>5</b>	Dividends and interest from securities	<b>5</b>		
<b>6a</b>	Gross rents	<b>6a</b>		
<b>b</b>	Less: rental expenses	<b>6b</b>		
<b>c</b>	Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>		
<b>7</b>	Other investment income (describe _____ )	<b>7</b>		
<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
<b>b</b>	Less: cost or other basis and sales expenses	<b>8a</b>		
<b>c</b>	Gain or (loss) (attach schedule)	<b>8b</b>		
<b>d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8c</b>		
<b>8d</b>				
<b>9</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 1a)	<b>9a</b>		
<b>b</b>	Less: direct expenses other than fundraising expenses	<b>9b</b>		
<b>c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>		
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>		
<b>b</b>	Less: cost of goods sold	<b>10b</b>		
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>		
<b>11</b>	Other revenue (from Part VII, line 103)	<b>11</b>		
<b>12</b>	<b>Total revenue</b> (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>	<u>40,421</u>	
<b>13</b>	Program services (from line 44, column (B))	<b>13</b>	<u>30,959</u>	
<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>	<u>11,965</u>	
<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>		
<b>16</b>	Payments to affiliates (attach schedule)	<b>16</b>		
<b>17</b>	<b>Total expenses</b> (add lines 16 and 44, column (A))	<b>17</b>	<u>42,924</u>	
<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	<u>-2,503</u>	
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<u>51,642</u>	
<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>		
<b>21</b>	<b>Net assets or fund balances at end of year</b> (combine lines 18, 19, and 20)	<b>21</b>	<u>49,139</u>	

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**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (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 \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22				
23	Specific assistance to individuals (attach schedule) <input type="checkbox"/>	23				
24	Benefits paid to or for members (attach schedule) STMT 2	24	690	690		
25	Compensation of officers, directors, etc.	25				
26	Other salaries and wages	26				
27	Pension plan contributions	27				
28	Other employee benefits	28				
29	Payroll taxes	29				
30	Professional fundraising fees	30				
31	Accounting fees	31	1,094	1,094		
32	Legal fees	32				
33	Supplies	33	986	97	889	
34	Telephone	34				
35	Postage and shipping	35	709	142	567	
36	Occupancy	36				
37	Equipment rental and maintenance	37				
38	Printing and publications	38				
39	Travel	39				
40	Conferences, conventions, and meetings	40	26,803	24,181	2,622	
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule)	42				
43	Other expenses not covered above (itemize):					
a	SEE STATEMENT 3	43a	12,642	5,849	6,793	
b		43b				
c		43c				
d		43d				
e		43e				
f		43f				
g		43g				
44	<b>Total functional expenses.</b> Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	42,924	30,959	11,965	0

**Joint Costs.** Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments (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>EDUCATE AND INSTRUCT PHOTOGRAPHERS</b>	<b>Program Service Expenses</b> (Required for 501(c)(3) & (4) orgs , & 4947(a)(1) trusts, but optional for others )
<p>a HIRED PROFESSIONAL PHOTOGRAPHER SPEAKERS TO EDUCATE OVER 300 MEMBERS ON HOW TO PROMOTE BUSINESS, TEACHING OF NEW MARKETING AND ADVERTISING SKILLS IN THE PHOTOGRAPHY FIELD.</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>b</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>c</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>d</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>e Other program services (attach schedule)</p> <p>(Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p><b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) ▶</p>	0

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

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	45 Cash-non-interest-bearing	11,092	45	7,744
	46 Savings and temporary cash investments	40,550	46	41,395
	47a Accounts receivable			
	b Less allowance for doubtful accounts		47c	
	48a Pledges receivable			
	b Less: allowance for doubtful accounts		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)			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a Investments-land, buildings, and equipment: basis			
	b Less accumulated depreciation (attach schedule)		55c	
56 Investments-other (attach schedule)		56		
57a Land, buildings, and equipment: basis				
b Less accumulated depreciation (attach schedule)		57c		
58 Other assets (describe ▶ )		58		
59 <b>Total assets</b> (must equal line 74) Add lines 45 through 58	51,642	59	49,139	
<b>Liabilities</b>	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ▶ )		65	
66 <b>Total liabilities.</b> Add lines 60 through 65	0	66	0	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds	51,642	72	49,139
73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	51,642	73	49,139	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	51,642	74	49,139	

**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>a</b>
<b>b</b>	Amounts included on line <b>a</b> 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 <b>a</b> :		
<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** N/A

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>
<b>b</b>	Amounts included on line <b>a</b> but not 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 <b>a</b> :		
<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-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contrib to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
BRAD CLARK 1400 58TH STREET LINCOLN NE 68506	PRESIDENT 3	0	0	0
STEVE MILLER P.O. BOX 45651 OMAHA NE 68145	PRES ELECT 3	0	0	0
JEFF FUNK 501 OLSON DRIVE OMAHA NE 68145	TREASURER 4	0	0	0
DAVE WATT 708 FOURTH AVENUE HOLDREGE NE 68949	SECRETARY 2	0	0	0



Part VI Other Information (continued)

		Yes	No
<b>82a</b>	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
<b>b</b>	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)		
<b>82b</b>			
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
<b>83b</b>			
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
<b>84b</b>			
<b>85a</b>	501(c)(4), (5), or (6) organizations. <b>a</b> Were substantially all dues nondeductible by members?		X
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	X	
<b>c</b>	Dues, assessments, and similar amounts from members	<b>85c</b>	
<b>d</b>	Section 162(e) lobbying and political expenditures	<b>85d</b>	
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b>	
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	
<b>h</b>	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	<b>85h</b>	
<b>86a</b>	501(c)(7) orgs. Enter. <b>a</b> Initiation fees and capital contributions included on line 12	<b>86a</b>	
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities	<b>86b</b>	
<b>87a</b>	501(c)(12) orgs. Enter: <b>a</b> Gross income from members or shareholders	<b>87a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	
<b>88</b>	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
<b>89a</b>	501(c)(3) organizations. Enter. Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> ; section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
<b>b</b>	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	<b>89b</b>	
<b>c</b>	Enter. Amount of tax imposed on the organization managers or disqualified persons during the year sections 4912, 4955, and 4958	<input type="checkbox"/>	
<b>d</b>	Enter. Amount of tax on line 89c, above, reimbursed by the organization	<input type="checkbox"/>	
<b>90a</b>	List the states with which a copy of this return is filed <input type="checkbox"/> NONE		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2005 (See instructions)	<b>90b</b> 0	
<b>91a</b>	The books are in care of <input type="checkbox"/> JEFF FUNK 501 OLSON DRIVE SUITE 5 Located at <input type="checkbox"/> LAVISTA, NE Telephone no <input type="checkbox"/> ZIP + 4 <input type="checkbox"/> 68128		
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <input type="checkbox"/> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. At any time during the calendar year, did the organization maintain an office outside of the United States?	<b>91b</b>	
<b>c</b>	If "Yes," enter the name of the foreign country <input type="checkbox"/>	<b>91c</b>	
<b>92</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 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 <input type="checkbox"/>	<b>92</b>	



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

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by sec 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 SEMINAR			7	20,347	
b NEWSLETTER	541800	1,035			
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					17,469
95 Interest on savings and temporary cash investments			14	845	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		1,035		21,192	17,469
105 Total (add line 104, columns (B), (D), and (E))					39,696

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)
94	MEMBERSHIP FEES PAID TO ORGANIZATION FOR IMPROVEMENTS OF BUSINESS ACTIVITIES.

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

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

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

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: *Jeffrey A. Funk* Date: 5/23/06  
Type or print name and title: Jeffrey A. Funk Treasurer

Paid Preparer's Use Only

Preparer's signature: *Carol A. Coslor* Date: 5/16/06 Check if self-employed:  Preparer's SSN or PTIN (See Gen Instr W): P00043815

Firm's name (or yours if self-employed), address, and ZIP + 4: HELLMAN, MAIN, COSLOR & KATHOL, P.C. 3810 AVENUE A, SUITE A, PO BOX 759 KEARNEY, NE 68848

EIN: 47-0647143 Phone no: 308-234-5506

**Statement 1 - Form 990, Part I, Line 3 - Membership Dues and Assessments**

<u>Description</u>	<u>Amount</u>
DUES	\$ 17,469
TOTAL	\$ 17,469

**Statement 2 - Form 990, Part II, Line 24 - Benefits Paid to or for Members**

Description	Amount
MEMBERSHIP	\$ 690
TOTAL	\$ 690

**Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
NEWSLETTER	\$ 5,849	\$ 5,849		
EXPENSES				
WEBSITE	409		409	
SCHOLARSHIP	200		200	
PUBLIC RELATIONS	279		279	
MISCELLANEOUS ADMINISTRATIVE	5,905		5,905	
TOTAL	\$ 12,642	\$ 5,849	\$ 6,793	\$ 0