Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

1994

This Form is Open to Public Inspection

A For the 1994 calendar year, OR tax year period beginning , 1994, and ending , 19

B Check if:
- [x] Change of address
- [ ] Initial return
- [ ] Final return
- [ ] Amended return (required also for State reporting)

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

C Name of organization: AMERICAN-CANADIAN GENEALOGICAL SOCIETY

Number and street (or P.O. box if mail is not delivered to street address): P.O. BOX 6478 | Room/suite:

City, town, or post office, state, and ZIP code: MANCHESTER NH 03108-6478

D Employer identification number: 51 0185878

E State registration number: 3763-03763

F Check ▶ [ ] if exemption application is pending

G Type of organization—▶ [x] Exempt under section 501(c)(3) ◀ (insert number) OR ▶ [ ] section 4947(a)(1) nonexempt charitable trust

Note: ***Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).***

H(a) Is this a group return filed for affiliates? [ ] Yes [x] No

(b) If "Yes," enter the number of affiliates for which this return is filed: ▶

(c) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [x] No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ▶

J Accounting method: [x] Cash [ ] Accrual [ ] Other (specify) ▶

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 it received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

Note: *Form 990-EZ may be used by organizations with gross receipts less than $100,000 and total assets less than $250,000 at end of year.*

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	43,666		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	**Total** (add lines 1a through 1c) (attach schedule—see instructions) (cash $ ______ noncash $ ______)			1d	43,666
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	18,681
	3	Membership dues and assessments (see instructions)			3	40,652
	4	Interest on savings and temporary cash investments			4	302
	5	Dividends and interest from securities			5	
	6a	Gross rents	6a			
	b	Less: rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	
	7	Other investment income (describe ▶)			7	
	8a	Gross amount from sale of assets other than inventory — (A) Securities: ; (B) Other:	8a			
	b	Less: cost or other basis and sales expenses — (A) Securities: ; (B) Other:	8b			
	c	Gain or (loss) (attach schedule) — (A) Securities: ; (B) Other:	8c			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	
	9	Special events and activities (attach schedule—see instructions):				
	a	Gross revenue (not including $ ______ of contributions reported on line 1a)	9a			
	b	Less: direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
	10a	Gross sales of inventory, less returns and allowances	10a	7690		
	b	Less: cost of goods sold	10b	—		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	7690
	11	Other revenue (from Part VII, line 103)			11	
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	110991
Expenses	13	Program services (from line 44, column (B)—see instructions)			13	27261
	14	Management and general (from line 44, column (C)—see instructions)			14	32056
	15	Fundraising (from line 44, column (D)—see instructions)			15	11919
	16	Payments to affiliates (attach schedule—see instructions)			16	1288
	17	**Total expenses** (add lines 16 and 44, column (A))			17	66524
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	44467
	19	Net assets or fund balances at beginning of year (from line 74, column (A))			19	258771
	20	Other changes in net assets or fund balances (attach explanation)			20	64196
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	367,434

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 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 $ ______ noncash $ ______)	22				
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				
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				
32 Legal fees	32				
33 Supplies	33	7601		2112	5489
34 Telephone	34	738		738	
35 Postage and shipping	35	2748		1618	1130
36 Occupancy	36	13666		13666	
37 Equipment rental and maintenance	37	2017		2017	
38 Printing and publications	38	19265	13965		5300
39 Travel	39				
40 Conferences, conventions, and meetings	40	2434	2434		
41 Interest	41	4913		4913	
42 Depreciation, depletion, etc. (attach schedule)	42				
43 Other expenses (itemize): a	43a				
b Bank charges + Bad Checks + Misc	43b	2943		2943	
c Insurance	43c	4049		4049	
d Library	43d	3314	3314		
e Research	43e	1548	1548		
44 **Total functional expenses** (add lines 22 through 43) ***Organizations completing columns (B)-(D), carry these totals to lines 13-15***	44	65236	21261	32056	11919

Reporting of Joint Costs.—Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ▶ ☐ 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 instructions.)

What is the organization's primary exempt purpose? ▶ To Gather, PRESERVE AND DISSEMINATE GENEALOGICAL DATA.

All organizations must describe their exempt purpose achievements. 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.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a GENEALOGIST + PUBLICATIONS - KEEP OUR WORLD WIDE MEMBERSHIP INFORMED ON GENEALOGICAL MATTERS AND PRESERVES AND DISSEMINATES GENEALOGICAL DATA. We publish a quarterly Journal and have produced 9 Repertoires of births marriages + Deaths. (Grants and allocations $)	13965
b LIBRARY + RESEARCH - THIS IS THE CENTER OF OUR ACTIVITIES. THE LIBRARY PROVIDES A PLACE FOR MEMBERS AND GUESTS TO DO RESEARCH AND TO HOUSE OUR RECORDS. THE RESEARCH DEPT SERVES BY MAIL THOSE WHO CANNOT COME TO THE LIBRARY (Grants and allocations $)	4862
c CONFERENCE - SEMI-ANNUALLY WE MEET TO HEAR TALKS AND CONDUCT SEMINARS ON GENEALOGY + HISTORY TO FURTHER THE KNOWLEDGE OF MEMBERS, GUESTS AND THE PUBLIC. ANNUALLY WE MEET TO ELECT OFFICERS AND DIRECTORS (Grants and allocations $)	2434
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	21261

Part IV Balance Sheets

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
Assets				
45 Cash—non-interest-bearing		13	45	926
46 Savings and temporary cash investments		5919	46	6646
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 due 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 Periodicals, Repertoires, Maps + Charts		21000	52	21000
53 Prepaid expenses and deferred charges GAS CO. DEPOSIT			53	2100
54 Investments—securities (attach schedule)			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	57a			
b Less: accumulated depreciation (attach schedule)	57b	118359	57c	220917
58 Other assets (describe ▶ Book Inventory)		113480	58	115845
59 **Total assets** (add lines 45 through 58) (must equal line 75)		258771	59	367434
Liabilities				
60 Accounts payable and accrued expenses			60	
61 Grants payable			61	
62 Support and revenue designated for future periods (attach schedule)			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	62500
65 Other liabilities (describe ▶)			65	
66 **Total liabilities** (add lines 60 through 65)			66	62500
Fund Balances or Net Assets				
Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75 (see instructions).				
67a Current unrestricted fund		5932	67a	7572
b Current restricted fund			67b	
68 Land, buildings, and equipment fund		118359	68	158417
69 Endowment fund			69	
70 Other funds (describe ▶ Books and Publications)		134480	70	138945
Organizations that do not use fund accounting, check here ▶ ☐ and complete lines 71 through 75 (see instructions).				
71 Capital stock or trust principal			71	
72 Paid-in or capital surplus			72	
73 Retained earnings or accumulated income			73	
74 **Total fund balances or net assets** (add lines 67a through 70 OR lines 71 through 73; column (A) must equal line 19 and column (B) must equal line 21)		258771	74	304934
75 **Total liabilities and fund balances/net assets** (add lines 66 and 74)		258771	75	367434

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 the organization's programs and accomplishments.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see 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
ROGER LAWRENCE MERRIMACK, NH	PRESIDENT	-0-	-0-	-0-
PAULINE CUSSON MANCHESTER, NH	VICE-PRESIDENT	-0-	-0-	-0-
BRENDA COSTELLO DOVER, NH	TREASURER	-0-	-0-	-0-
JOHN STANTON MANCHESTER, NH	SECRETARY	-0-	-0-	-0-

Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations?. ▶ ☐ Yes ☒ No
If "Yes," attach schedule—see instructions.

Part VI Other Information

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.	76		✓
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.	77		
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		✓
b	If "Yes," has it filed a tax return on **Form 990-T**, Exempt Organization Business Income Tax Return, for this year?	78b	NA	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement; see instructions.	79		✓
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? (See instructions.)	80a	✓	
b	If "Yes," enter the name of the organization ▶ Father Leo Begin Chapter, A.C.G.S. Of Lewiston, Me and check whether it is ☒ exempt OR ☐ nonexempt.			
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions . 81a NONE			
b	Did the organization file **Form 1120-POL**, U.S. Income Tax Return for Certain Political Organizations, for this year?	81b		✓
82a	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?	82a		✓
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 for reporting in Part III.) . 82b			
83	Did the organization comply with the public inspection requirements for returns and exemption applications?	83	NA	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)	84b	NA	
85	*Section 501(c)(4), (5), or (6) organizations.*—**a** Were substantially all dues nondeductible by members?	85a	✓	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? If "Yes" 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	NA	
c	Dues, assessments, and similar amounts from members . 85c NA			
d	Section 162(e) lobbying and political expenditures . 85d NA			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . 85e NA			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e; see instructions) . 85f NA			
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	NA	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	NA	
86	*Section 501(c)(7) organizations.*—Enter:			
a	Initiation fees and capital contributions included on line 12 . 86a NA			
b	Gross receipts, included on line 12, for public use of club facilities (See instructions.) 86b NA			
87	*Section 501(c)(12) organizations.*—Enter: **a** Gross income from members or shareholders 87a NA			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . 87b NA			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88		✓

89 *Public interest law firms.*—Attach information described in the instructions.

90 List the states with which a copy of this return is filed ▶

91 The books are in care of ▶ BRENDA COSTELLO Telephone no. ▶ ( )
Located at ▶ ZIP code ▶

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* **Form 1041**, *U.S. Income Tax Return for Estates and Trusts, check here* ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the tax year . ▶ 92

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (A) Business code	(B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	(D) Amount	(E) Related or exempt function income (See instructions.)
93 Program service revenue:					
a PUBLICATIONS					7659
b CONFERENCE					4465
c GENEALOGIST—ADVERTISING					150
d LIBRARY					1558
e RESEARCH					4461
f Other					389
g Fees and contracts from government agencies					
94 Membership dues and assessments					40652
95 Interest on savings and temporary cash investments					302
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			514(b)(1)(A)	Rent inc.	
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					7690
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					

105 **Total** (add line 104, columns (B), (D), and (E)) ▶ 67326

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

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). (See instructions.)
93 A	OUR PUBLICATIONS PRESERVE AND DISSEMINATE GENEALOGICAL KNOWLEDGE AND DATA
B	CONFERENCES SERVE TO EDUCATE + INFORM ON GENEALOGICAL AND HISTORICAL MATTERS
C	GENEALOGIST Ads LET MEMBERS KNOW WHAT PUBLICATIONS ARE AVAILABLE
D	LIBRARY SERVES AS THE CENTER OF GENEALOGICAL STUDY AND RESEARCH
E	THE RESEARCH DEPT. DOES FAMILY GENEALOGICAL STUDIES FOR MEMBERS AND NON-MEMBERS WHO CANNOT COME TO THE LIBRARY - THE FEES CHARGED ARE USED TO PURCHASE MORE GENEALOGICAL DATA IN THE FORM OF MICROFILM + REPERTOIRS.
F.	OTHER - Income on exchange of Canadian funds

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on line 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
	%			
	%			
	%			
	%			

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 | Date | ▶ Title

Paid Preparer's Use Only

Preparer's signature ▶ | Date | Check if self-employed ▶ ☐ | Preparer's social security no.

Firm's name (or yours if self-employed) and address ▶ | E.I. No. ▶ | ZIP code ▶

SCHEDULE A (Form 990)

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), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information

▶ Must be completed by the above organizations and attached to their Form 990 (or 990-EZ).

OMB No. 1545-0047

1994

Name of the organization: AMERICAN-CANADIAN GENEALOGICAL SOCIETY

Employer identification number: 57 : 0185878

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See 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 . . . . ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See 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
NO ONE RECEIVES COMPENSATION		
FOR SERVICES RENDERED		
WE ARE ALL VOLUNTEERS		
Total number of others receiving over $50,000 for professional services . . . . ▶ NONE		

Part III Statements About Activities

			Yes	No
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. ▶ $ ______ 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.	1		✓
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its 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:			
a	Sale, exchange, or leasing of property?	2a		✓
b	Lending of money or other extension of credit?	2b		✓
c	Furnishing of goods, services, or facilities?	2c		✓
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		✓
e	Transfer of any part of its income or assets? . . . . If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e		✓
3	Does the organization make grants for scholarships, fellowships, student loans, etc.?	3		✓
4	Attach a statement explaining how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)			

Part IV Reason for Non-Private Foundation Status (See instructions for definitions.)

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, page 3.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ ....

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** below.)

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** below.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** below.)

12 ☒ An organization that normally receives: **(a) no more than 33⅓%** 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, and **(b) more than 33⅓%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete the **Support Schedule** below.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions for Part IV, line 13.)

(a) Name(s) of supported organization(s)	(b) Line number from above

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

Support Schedule (Complete only if you checked a box on line 10, 11, or 12 above.) ***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) 1993	(b) 1992	(c) 1991	(d) 1990	(e) Total
15	Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	13247	1105	11718	2512	28582
16	Membership fees received	34847	32583	25072	20340	112812
17	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	20678	16189	13949	11205	62021
18	Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2240	2294	2799	2016	9349
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	71012	52171	53508	36073	212764
24	Line 23 minus line 17	50334	35982	39559	24868	150743
25	Enter 1% of line 23	710	522	535	361	

26 Organizations described in lines 10 or 11:

a Enter 2% of amount in column (e), line 24

b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1990 through 1993 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts here ▶

(Support Schedule continued on page 3)

Part IV Support Schedule (continued) (Complete only if you checked a box on line 10, 11, or 12.)

27 Organizations described on line 12:

a Attach a list, for amounts shown on lines 15, 16, and 17, to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:

(1993) None (1992) None (1991) None (1990) None

b Attach a list to show, for 1990 through 1993, the name of, and amount included in line 17 for, each person (other than a "disqualified person") from whom the organization received, during that year, an amount that was more than the larger of **(1)** the amount on line 25 for the year or **(2)** $5,000. Include organizations described in lines 5 through 11, as well as individuals. After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of all these differences (the excess amounts) for each year:

(1993) None (1992) None (1991) None (1990) None

28 For an organization described in line 10, 11, or 12, that received any unusual grants during 1990 through 1993, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)

Part V Private School Questionnaire
(To be completed ONLY by schools that checked the box on line 6 in Part IV) N/A

		Line	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?	29		
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?	30		
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?	31		
	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?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	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?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance? (See instructions.)	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	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?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	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. (See instructions for Part V.)	35		

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

Check here ▶ **a** ☐ If the organization belongs to an affiliated group (see instructions).
Check here ▶ **b** ☐ If you checked **a** and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
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 (see Part VI-A instructions)	39		
40 Total exempt purpose expenditures (add lines 38 and 39) (see instructions)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table—	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		

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

Caution: *File Form 4720 if there is an amount on either line 43 or line 44.*

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.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	**(a)** 1994	**(b)** 1993	**(c)** 1992	**(d)** 1991	**(e)** Total
45 Lobbying nontaxable amount (see instructions)					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures (see instructions)					
48 Grassroots nontaxable amount (see instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures (see instructions)					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting by organizations that did not complete Part VI-A)

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.

ACGS INCOME & EXPENSE STATEMENT
1/ 1/94 Through 12/31/94

Category Description		1/ 1/94- 12/31/94	
INCOME/EXPENSE			
INCOME			
1.0 MEMBERSHIP:			
1.1 Dues	3	40,652.00 ✓94	
TOTAL 1.0 MEMBERSHIP			40,652.00 ✓
2.0 PUBLICATION:			
2.1 Repertoires		3,302.06	
2.2 Indexes		181.00	
2.3 Video S & R		236.00	
2.4 Other		1,974.00	
TOTAL 2.0 PUBLICATION	93A		5,693.06 ✓
3.0 GENEALOGIST:			
3.2 — Advertising Income	93C	150.00	
3.1 — Back Issues	93A	1,965.46	
TOTAL 3.0 GENEALOGIST			2,115.46 ✓
4.0 LIBRARY:			
4.1 Photocopy	102	4,210.82 10A	
4.3 Guest Fees	93D	1,371.00 ✓	
4.4 Classes	93D	187.00 ✓	
4.9 ~~Other~~ (SODA MACH)	102	37.25 10A	
4.2 — Maps/Charts/Info Sheets	102	3,442.02 10A	
TOTAL 4.0 LIBRARY			9,248.09
5.0 RESEARCH:			
5.1 Income		4,460.50	
TOTAL 5.0 RESEARCH	93E		4,460.50 ✓
6.0 CONFERENCE:			
6.1 Attend. Fee		1,810.06	
6.2 Raffle		2,603.00	
6.3 Other		52.00	
TOTAL 6.0 CONFERENCE	93b		4,465.06 ✓
7.0 SOCIETY:			
7.2 Bldg Fund	1A	43,565.50 ✓	
7.5 Sav Act Int	4	55.91 95	
7.6 Bld Fnd Int ~~243.40~~ 302	4	170.51 95	
7.8 Ckg Act Int	4	75.56 95	
7.9 Other	93f	389.00	
Grants Received	1A	100.00 ✓	
TOTAL 7.0 SOCIETY			44,356.48

This should have been Put in one of the Fund Accts
+ Don't start a new account for every odd item. you'll only confuse the Board - AND THE AUDITOR.

Category Description		1/ 1/94- 12/31/94	
TOTAL INCOME			110,990.65
EXPENSES			
11.0 MEMBERSHIP:			
11.1 Postage	1,369.52 35		
11.2 Supplies	328.48 33		
11.3 Maine	1,288.00 16		
TOTAL 11.0 MEMBERSHIP			2,986.00
12.0 PUBLICATIO:			
12.1 Postage	269.42		
12.2 Supplies	101.15		
Repertoires	2,451.75		
TOTAL 12.0 PUBLICATIO			2,822.32 38
13.0 GENEALOGIS:			
13.1 Postage	3,053.89		
Genealogist	8,090.00		
TOTAL 13.0 GENEALOGIS			11,143.89 38
14.0 LIBRARY:			
14.1 Postage	15.53	43 D	
14.2 Supplies	1,198.03		
14.5 Other	575.00		
14.3 Copiers & Viewers Maint	2,016.52 — 37		
14.4 Maps-Charts-Info Sheets	1,524.96 43 D		
TOTAL 14.0 LIBRARY			5,330.04
15.0 RESEARCH:			
15.1 Postage	150.96		
15.2 Supplies	12.00		
15.3 Returns	1,119.00		
15.4 Other	266.00		
TOTAL 15.0 RESEARCH			1,547.96 43E
16.0 CONFERENCE:			
16.1 Postage	671.11		
16.3 Speakers	565.87		
16.5 Other	590.50		
16.2 Printing, etc.	606.74		
TOTAL 16.0 CONFERENCE			2,434.22 ✓40
17.0 SOCIETY:			
17.1 Postage	248.86 35		
17.2 Supplies	1,783.14 33		
~~17.3 Rent~~	1,400.00 36		

Use the #'s in your Name of account

3422
5779 Post.

	Category Description	1/ 1/94-12/31/94		
	17.4 Telephone	737.62	√34	
	17.6 Bad Checks	40.00	43B	
	17.7 Bank Chg	264.01	43B	
	17.8 Other	2,315.79	43B	
17.9	Fund Raising Expense	11,918.55	PART 2 COLUMN D	
Insurance 17.5	Other than Bldg.	2,809.00	43C	
	TOTAL 17.0 SOCIETY			21,516.97
	And Grounds:			
	18.1 Heat	2,074.56	36	
	18.2 Electric	1,620.21	36	
	18.6 Fire Pro.	480.00	36	
	18.8 Other Bldg Exp	295.84	36	
18.5	Bldg & Grounds	7,163.82	36	
18.4 →	Building Insurance	1,240.00	43C	
18.7	Interest Paid - Bldg Loan	4,913.11	41	
18.3 →	Water & Sewer	631.40	36	
	Total And Grounds			18,418.94
	Expenses - Other			323.00 43B
	TOTAL EXPENSES			66,523.34
	TOTAL INCOME/EXPENSE			44,467.31

"Other than Bldg" 17.5

17.3 Rent (we don't need any more - Reassign this # to whatever is under

17.5 Insurance (All insurance except on the Building itself should go here,

18.3 is already assigned to water

18.4 is Building Insurance

18.5 is Building & Grounds maintenance + Repairs

18.7 Interest on Bank Loan

18.8 Leave open for whatever comes up.

18.9 Other Bldg expense that does not fit the other #18 categories.

Be sure to number all accounts and try to keep expenses posted to the correct account. Leave as little as possible to "other" and Nothing in an unnumbered acct. This will avoid the appearance of trying to cover or obscure mis-management of funds.

B. L.

BALANCE SHEET
As of 12/31/94

94-All Accounts
3/19/95

Acct	12/31/94 Balance	
ASSETS		
Cash and Bank Accounts		
ARCHIVIST FUND	0.00	
BLDG FUND BNH	1,103.20	
BOOK FUND	0.00	
CASH ON HAND	848.50	
CHECKING BNH	3,661.43	
CHECKING SMB	0.00	
CHEQUING	1,223.75	
PETTY CASH	77.77	
RESEARCH FUND	0.00	
SAVINGS SMB 07	657.57	
Total Cash and Bank Accounts	7,572.22	1641
Other Assets		
BLDG FUND PLEDG	0.00	
BOOK INVENTORY	115,845.15	+ 2365
FURN. & EQUIP.	43,854.40	13734
GAS CO. DEPOSIT	2,100.00	2100
LIBRARY BLDG.	177,062.39	88,823
PUBLICATIONS	21,000.00	
Total Other Assets	359,861.94	107022
TOTAL ASSETS	367,434.16	
LIABILITIES & EQUITY		
LIABILITIES		
Other Liabilities		
BUILDING LOAN	62,500.00	
Total Other Liabilities	62,500.00	
TOTAL LIABILITIES	62,500.00	
EQUITY	304,934.16	
TOTAL LIABILITIES & EQUITY	367,434.16	