

Return of Organization Exempt From Income Tax

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

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

2000

Open to Public Inspection

A For the 2000 calendar year, OR tax year period beginning **OCT 1, 2000** and ending **SEP 30, 2001**

- B** Check if applicable:
- Change of address
 - Change of name
 - Initial return
 - Final return
 - Amended return (use also for state reporting)

C Name of organization
NORTH AMERICAN FLYBALL ASSOCIATION, INC.
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1400 W DEVON AVE 512
 City or town, state or country, and ZIP
CHICAGO, IL 60660

D Employer identification number
38-3257568
E Telephone number
800-318-6312
F Check if application pending

G Organization type (check only one) ▶ 501(c) (4) ◀ (insert no.) 527
 OR 4947(a)(1)

(H and I are not applicable to section 527 orgs.)
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? **N/A** Yes No (If "No," attach a list.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit group exemption no. (GEN) ▶ _____

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

J Accounting method: 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 the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶

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

		1a		1b		1c		1d	
1 Contributions, gifts, grants, and similar amounts received:									
a Direct public support									
b Indirect public support									
c Government contributions (grants)									
d Total (add lines 1a through 1c)								0.	
(cash \$ _____ noncash \$ _____)									
2 Program service revenue including government fees and contracts (from Part VII, line 93)								80,863.	
3 Membership dues and assessments								16,794.	
4 Interest on savings and temporary cash investments								3,890.	
5 Dividends and interest from securities									
6 a 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	
8 a Gross amount from sale of assets other than inventory		(A) Securities		(B) Other					
b Less: cost or other basis and sales expenses		8a		8b					
c Gain or (loss) (attach schedule)		8c							
d Net gain or (loss) (combine line 8c, columns (A) and (B))								8d	
9 Special events and activities (attach schedule)									
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	
10 a Gross sales of inventory, less returns and allowances		10a							
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	
11 Other revenue (from Part VII, line 103)								1,705.	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)								103,252.	
13 Program services (from line 44, column (B))								41,700.	
14 Management and general (from line 44, column (C))								28,493.	
15 Fundraising (from line 44, column (D))									
16 Payments to affiliates (attach schedule)									
17 Total expenses (add lines 16 and 44, column (A))								70,193.	
18 Excess or (deficit) for the year (subtract line 17 from line 12)								33,059.	
19 Net assets or fund balances at beginning of year (from line 73, column (A))								169,634.	
20 Other changes in net assets or fund balances (attach explanation)								0.	
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)								202,693.	

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.

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	0.	0.	0.
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	308.	308.	
33 Supplies	33	24,617.	18,121.	6,496.
34 Telephone	34	3,002.	3,002.	
35 Postage and shipping	35	2,372.	1,485.	887.
36 Occupancy	36			
37 Equipment rental and maintenance	37	1,323.	1,323.	
38 Printing and publications	38	2,737.	2,737.	
39 Travel	39	16,401.		16,401.
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule) ...	42	14,402.	14,402.	
43 Other expenses (itemize):				
a BANK CHARGES	43a	474.		474.
b INSURANCE	43b	925.		925.
c JUDGES	43c	965.	965.	
d SPONSORSHIP	43d	2,667.	2,667.	
e	43e			
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	70,193.	41,700.	28,493.

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

What is the organization's primary exempt purpose? SUPPORT RESPONSIBLE DOG OWNERSHIP	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a SANCTIONED EVENTS ACROSS THE US AND CANADA WHERE DOGS AND THEIR OWNERS COMPETED. NAFA PROVIDED EJS SYSTEMS, CONSISTENT RULES & JUDGES AND AWARDS	
(Grants and allocations \$ _____)	37,640.
b REGISTERED NEW DOGS TO PARTICIPATE IN THE SPORT AND REGISTERED NEW CLUBS ACROSS THE US AND CANADA	
(Grants and allocations \$ _____)	2,737.
c PROVIDE MAINTENANCE FOR ELECTRONIC JUDGING SYSTEMS AND MEASURING DEVICES THAT ARE SHIPPED TO TOURNAMENTS ACROSS THE US AND CANADA	
(Grants and allocations \$ _____)	1,323.
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)	41,700.

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		45	
	46 Savings and temporary cash investments	140,490.	46	148,072.
	47 a Accounts receivable	47a 5,129.		
	b Less: allowance for doubtful accounts	47b	47c	5,129.
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55 a Investments - land, buildings, and equipment: basis	55a		
b Less: accumulated depreciation	55b	55c		
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	57a 84,619.			
b Less: accumulated depreciation STMT 1	57b 35,127.	29,144.	57c	49,492.
58 Other assets (describe			58	
59 Total assets (add lines 45 through 58) (must equal line 74)	169,634.	59	202,693.	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
65 Other liabilities (describe		65		
66 Total liabilities (add lines 60 through 65)	0.	66	0.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	169,634.	67	202,693.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input 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		72	
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)	169,634.	73	202,693.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	169,634.	74	202,693.	

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.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify): \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	

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

a	Total expenses and losses per audited financial statements	a	N/A
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify): \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

(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
STEVE MCAVOY 1002 E SAMUEL AVE PEORIA HEIGHTS, IL 61614	EXECUTIVE DIRECTOR/CEO 10	0.	0.	0.
ALAN WEINER PO BOX 1214 STAFFORD, TX 77497	CHAIRMAN 4	0.	0.	0.
VAL CULPIN 3466 CRESTON DR ABBOTSFORD, BC V2T5B9, AK 00000	VICE CHAIRMAN 4	0.	0.	0.
SUE ROGERS 2795 EAST MILL CREEK ROAD SAINT CLAIR, MI 48079	SECRETARY 7	0.	0.	0.
DALE SMITH 6137 N RIDGE ROAD FORT CALHOUN, NE 68023	TREASURER 10	0.	0.	0.
ROBERT LONG 9628 UPLAND STREET SPRING VALLEY, CA 91977	BOARD MEMBER 2	0.	0.	0.
ULE JAMES 4517 SAGE ROAD ROCHESTER, IL 62563	BOARD MEMBER 2	0.	0.	0.
MARION BRINKMAN 15296 BRAMALEA ROAD, RR #4 CALEDON EAST ON L0N 1E0	BOARD MEMBER 2	0.	0.	0.
BRETT WILLIAMS PO BOX 335932 NORTH LAS VEGAS, NV 89033	BOARD MEMBER 2	0.	0.	0.
ROBIN MARION 11 ARGONNE BAY WINNIPEG, MB R2J2K5, AK 00000	BOARD MEMBER 2	0.	0.	0.

75 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? If "Yes," attach schedule. Yes No Form 990 (2000)

08-61-21 130320

Part VI Other Information		N/A	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		X
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		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	79		X
80 a	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?	80a		X
b	If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.			
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a		0.
b	Did the organization file Form 1120-POL for this year?	81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	82b		N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	X	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	X	
c	Dues, assessments, and similar amounts from members	85c		N/A
d	Section 162(e) lobbying and political expenditures	85d		N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g		N/A
h	If section 6033(e)(1)(A) dues notice 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		N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a		N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b		N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a		N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b		N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 N/A; section 4912 N/A; section 4955 N/A			
b	501(c)(3) and 501(c)(4) 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 a statement explaining each transaction	89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			0.
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization			0.
90 a	List the states with which a copy of this return is filed NONE			
b	Number of employees employed in the pay period that includes March 12, 2000	90b		0
91	The books are in care of DALE SMITH Telephone no. 402-468-4804			
	Located at 6137 N RIDGE ROAD, FORT CALHOUN, NE ZIP code 68023			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92		N/A

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a TOURNAMENT SANCTIONING					80,863.
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					16,794.
95 Interest on savings and temporary cash investments			14	3,890.	
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 PATCHES & RULEBOOKS					1,705.
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		3,890.	99,362.
105 Total (add line 104, columns (B), (D), and (E))					103,252.

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 STATEMENT 2

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities

(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	%			
	%			
	%			
	%			

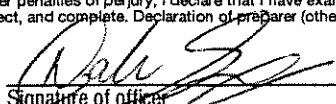
Part X Information Regarding Transfers Associated with Personal Benefit Contracts

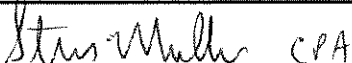
(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

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

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

Under penalties of perjury, I declare that I have examined this return, 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. (Important: See General Instruction W.)

Please Sign Here:  12/15/06 Date: Dale Smith Treasurer Type or print name and title

Paid: Preparer's signature:  CPA Date: 2/14/06 Check if self-employed: Preparer's SSN or PTIN: _____

Preparer's Use Only: Firm's name (or yours if self-employed) and address, and ZIP code: SEIM, JOHNSON, SESTAK & QUIST, LLP 8807 INDIAN HILLS DRIVE, SUITE 300 OMAHA, NE 68114-4123 EIN: _____ Phone no.: (402) 330-2660

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	RACING EQUIPMENT	100196SL		5.00	19	12,547.			12,547.	10,038.		2,510.
2	RACING EQUIPMENT	100197SL		5.00	19	2,783.			2,783.	1,669.		557.
3	RACING EQUIPMENT	100198SL		5.00	19	9,772.			9,772.	3,909.		1,954.
4	RACING EQUIPMENT	100199SL		5.00	19	10,155.			10,155.	2,031.		2,031.
5	RACING EQUIPMENT	100100SL		5.00	19	32,547.			32,547.			6,509.
6	TRADEMARK COSTS	100195SL		20.00	19	9,332.			9,332.	2,333.		467.
7	TRADEMARK COSTS	100196SL		20.00	19	1,055.			1,055.	211.		53.
8	TRADEMARK COSTS	100197SL		20.00	19	1,086.			1,086.	163.		54.
9	TRADEMARK COSTS	100198SL		20.00	19	1,639.			1,639.	164.		82.
10	TRADEMARK COSTS	100199SL		20.00	19	1,000.			1,000.	50.		50.
11	TRADEMARK COSTS	100100SL		20.00	19	2,203.			2,203.			110.
12	INCORPORATION COSTS	010193SL		20.00	19	500.			500.	157.		25.
	* TOTAL 990 PAGE 2 DEPR					84,619.		0.	84,619.	20,725.	0.	14,402.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 1

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
RACING EQUIPMENT	12,547.	12,548.	<1.>
RACING EQUIPMENT	2,783.	2,226.	557.
RACING EQUIPMENT	9,772.	5,863.	3,909.
RACING EQUIPMENT	10,155.	4,062.	6,093.
RACING EQUIPMENT	32,547.	6,509.	26,038.
TRADEMARK COSTS	9,332.	2,800.	6,532.
TRADEMARK COSTS	1,055.	264.	791.
TRADEMARK COSTS	1,086.	217.	869.
TRADEMARK COSTS	1,639.	246.	1,393.
TRADEMARK COSTS	1,000.	100.	900.
TRADEMARK COSTS	2,203.	110.	2,093.
INCORPORATION COSTS	500.	182.	318.
TOTAL TO FORM 990, PART IV, LN 57	84,619.	35,127.	49,492.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 2

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	FOR EACH SANCTIONED TOURNAMENT HELD, FEES WERE ASSESSED TO COVER TRACKING OF POINTS AND ISSUING OF AWARDS FOR VARIOUS TITLES RECEIVED AS A RESULT OF THE SANCTIONED COMPETITION. ELECTRONIC TIMING SYSTEMS ARE ALSO PROVIDED FOR THESE EVENTS WHICH ARE FUNDED FROM THIS INCOME.
94	FEES ARE CHARGED FOR EACH DOG AND CLUB REGISTERED WITH NAFA. ONCE A DOG OR CLUB IS REGISTERED, THE REGISTRATION IS GOOD INDEFINITELY. REGISTRATION FEES GO TO DEFRAY ONE-TIME SETUP AND PROCESSING EFFORTS FOR EACH DOG/CLUB REGISTERED. INITIAL RULES AND DOCUMENTS ARE PROVIDED TO THE REGISTRANT SUPPORTED BY THESE FEES.
103A	UNIQUE PATCHES ARE PROVIDED TO RECOGNIZE MEMBER'S TITLES EARNED IN COMPETITION. THESE PATCHES ARE PURCHASED IN VOLUME SO THEY CAN BE ACQUIRED COST-EFFECTIVELY BY MEMBERS.