

Short Form

OMB No. 1545-1150

Form **990-EZ**

**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

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

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

**1999**

This Form is Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 1999 calendar year, OR tax year beginning 1999, and ending 1999

- B** Check if:
- 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  
Ability Plus Academy of Colorado  
Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
3375 So. Bannock St  
City or town, state or country, and ZIP + 4  
Englewood CO 80110-2400

**D** Employer identification number  
84 : 132 8801  
**E** Telephone number  
305-781-8071  
**F** Check  if exemption application is pending  
**H** Enter four-digit group exemption number (GEN) 4171

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

**I** Type of organization—►  Exempt under section 501(c)( 3 ) ◀ (insert number) OR ►  section 4947(a)(1) nonexempt charitable trust

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

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

**K** Enter the organization's 1999 gross receipts (add back lines 5b, 6b, and 7b, to line 9) . . . . . ► \$ 75,827  
If \$100,000 or more, the organization must file Form 990 instead of Form 990-EZ.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions on page 32.)

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received (attach schedule of contributors)																										
	2	Program service revenue including government fees and contracts																										
	3	Membership dues and assessments																										
	4	Investment income																										
	5a	Gross amount from sale of assets other than inventory																										
	5b	Less: cost or other basis and sales expenses																										
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)																										
	6	Special events and activities (attach schedule):																										
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)																										
b	Less: direct expenses other than fundraising expenses																											
c	Net income or (loss) from special events and activities (line 6a less line 6b)																											
7a	Gross sales of inventory, less returns and allowances																											
b	Less: cost of goods sold																											
c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)																											
8	Other revenue (describe ►)																											
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)																											
Expenses	10	Grants and similar amounts paid (attach schedule)																										
	11	Benefits paid to or for members																										
	12	Salaries, other compensation, and employee benefits																										
	13	Professional fees and other payments to independent contractors																										
	14	Occupancy, rent, utilities, and maintenance																										
	15	Printing, publications, postage, and shipping																										
	16	Other expenses (describe ► <u>See Schedule</u> )																										
	17	Total expenses (add lines 10 through 16)																										
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)																										
	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)																										
	20	Other changes in net assets or fund balances (attach explanation)																										
	21	Net assets or fund balances at end of year (combine lines 18 through 20)																										

**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 Specific Instructions on page 36.)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	<u>2473.43</u>	<u>2651.85</u>
23	Land and buildings		
24	Other assets (describe ► <u>Furniture, fixtures, equipment</u> )	<u>3371.90</u>	<u>4126.40</u>
25	Total assets	<u>5845.33</u>	<u>6778.25</u>
26	Total liabilities (describe ► <u>See Schedule</u> )	<u>13919.09</u>	<u>1779.79</u>
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	<u>&lt; 8073.76 &gt;</u>	<u>4998.46</u>

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Cat. No. 10642I

Form 990-EZ (1999)

**Part III Statement of Program Service Accomplishments** (See Specific Instructions on page 36.)

What is the organization's primary exempt purpose? Education  
 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.

**Expenses**  
 (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

28	<u>EDUCATIONAL SERVICES - PRE SCHOOL 8th GRADE</u>	(Grants \$)	28a	<u>48669.76</u>
29		(Grants \$)	29a	
30		(Grants \$)	30a	
31	Other program services (attach schedule)	(Grants \$)	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a)		32	<u>48669.76</u>

**Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See Specific Instructions on page 36.)

(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>JEANETTE BANKS</u> <u>6933 W. 71st PL. ARVATA CO</u>	<u>CORP. PRESIDENT</u> <u>EXEC. DIRECTOR</u>	<u>9278</u>	<u>0</u>	<u>0</u>
<u>LAURA LEVITT</u> <u>8111 E. YALE AVE, DENVER CO</u>	<u>CORP. SECTY</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>ED KING</u> <u>5792 SO. NETHERLAND, AURORA CO</u>	<u>VICE PRES.</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Part V Other Information** (See Specific Instructions on page 37.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<input checked="" type="checkbox"/>
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		<input checked="" type="checkbox"/>
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		<input type="checkbox"/>
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b>		<input type="checkbox"/>
b Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		<input checked="" type="checkbox"/>
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved. <b>38b</b>		<input type="checkbox"/>
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9 <b>39a</b>		<input type="checkbox"/>
b Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		<input type="checkbox"/>
40a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0</u> ; section 4912 ▶ <u>0</u> ; section 4955 ▶ <u>0</u>		<input type="checkbox"/>
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.		<input checked="" type="checkbox"/>
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ <u>0</u>		<input type="checkbox"/>
d Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ <u>0</u>		<input type="checkbox"/>
41 List the states with which a copy of this return is filed. ▶		<input type="checkbox"/>
42 The books are in care of ▶ <u>JEANETTE BANKS</u> Telephone no. ▶ <u>303.781-8071</u> Located at ▶ <u>3375 SO. BANNOCK, COUPLEWOOD CO</u> ZIP + 4 ▶ <u>80110-2400</u>		<input type="checkbox"/>
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <b>43</b>		<input type="checkbox"/>

**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. (Important: See General Instruction U, page 14.)

Signature of officer: Jeanette W. Banks Date: 15 Nov '00 Type or print name and title: Jeanette W. Banks, ED.

**Paid Preparer's Use Only**

Preparer's signature: [Signature] Date: 3/3/00 Check if:  Preparer's SSN or PTIN: 84:13332/2

**Admin Power, Inc.**  
 P.O. Box 77  
 Kitredge, CO 80457-0077



**Part III Statements About Activities**

	Yes	No
<b>1</b> 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.		<input checked="" type="checkbox"/>
<b>2</b> 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:		
<b>a</b> Sale, exchange, or leasing of property? . . . . .		<input checked="" type="checkbox"/>
<b>b</b> Lending of money or other extension of credit? . . . . .		<input checked="" type="checkbox"/>
<b>c</b> Furnishing of goods, services, or facilities? . . . . .		<input checked="" type="checkbox"/>
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .		<input checked="" type="checkbox"/>
<b>e</b> Transfer of any part of its income or assets? . . . . . If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		<input checked="" type="checkbox"/>
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.? . . . . .		<input checked="" type="checkbox"/>
<b>4a</b> Do you have a section 403(b) annuity plan for your employees? . . . . .		<input checked="" type="checkbox"/>
<b>b</b> Attach a statement to explain 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 page 2 of the instructions.)		

**Part IV Reason for Non-Private Foundation Status** (See pages 2 through 4 of the instructions.)

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 4.)
- 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** 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 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 page 4 of the instructions.)

(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 page 4 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) 1998	(b) 1997	(c) 1996	(d) 1995	(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 not a business unrelated 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, 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 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 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum 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," attach a list 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: (1998) _____ (1997) _____ (1996) _____ (1995) _____ b For any amount included in line 17 that was received from a nondisqualified person, attach a list 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 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 these differences (the excess amounts) for each year: (1998) _____ (1997) _____ (1996) _____ (1995) _____ 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 on line 23, column (e) ▶   27f					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 1995 through 1998, 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 page 4 of the instructions.)					

**Part V Private School Questionnaire** (See page 4 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? . . . . .	X	
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? . . . . .	X	
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? . . . . .	X	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
<i>Ad. run in Denver Rocky Mountain News - 26 Feb '99</i>		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	X	
d Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	X	
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? . . . . .		X
b Admissions policies? . . . . .		X
c Employment of faculty or administrative staff? . . . . .		X
d Scholarships or other financial assistance? . . . . .		X
e Educational policies? . . . . .		X
f Use of facilities? . . . . .		X
g Athletic programs? . . . . .		X
h Other extracurricular activities? . . . . .		X
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? . . . . .		X
b Has the organization's right to such aid ever been revoked or suspended? . . . . .		X
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 . . . . .	X	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 6 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768)

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

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table—		
	<b>If the amount on line 40 is—</b> <b>The lobbying nontaxable amount is—</b>		
	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	<b>41</b>	
	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		
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</b>	

**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 7 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
<b>45</b> Lobbying nontaxable amount . . . . .					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)).					
<b>47</b> Total lobbying expenditures . . . . .					
<b>48</b> Grassroots nontaxable amount . . . . .					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> 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 8 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
<b>a</b> Volunteers . . . . .			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.) . . . . .			
<b>c</b> Media advertisements . . . . .			
<b>d</b> Mailings to members, legislators, or the public . . . . .			
<b>e</b> Publications, or published or broadcast statements . . . . .			
<b>f</b> Grants to other organizations for lobbying purposes . . . . .			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .			
<b>i</b> 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.





Ability Plus Academy of Colorado, Inc.

84-1328801

990-EZ

Line 16 Schedule of Other Expenses

ASI Fees	5121.17
Rep Award	377.50
Bad Debts	5334.11
Bank Service Charges	69.50
Books & Materials	3159.57
Classroom Supplies	1385.44
Dues & Subscriptions	75.00
Insurance-Disability	377.00
Office Supplies	477.35
Other Delivery Costs	599.14
Program Delivery Costs	5399.87
Postage	319.98
Staff Training	3059.80
License/Permit Fees	1598.60
Telephone	1508.06
Travel Expense	443.30
<b>Total Other Expenses</b>	<b>29305.39</b>

Line 20 Explanation

Adjustments to prior years' income resulting from audit of Prepaid Tuition Accts	6008.02
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Line 26 Liabilities

	Last Year	This Year
Vendor Accounts Payable	5312.76	852.82
Payroll Taxes Payable	442.84	926.97
Prepaid Tuition	3363.49	0
Loan Payable-J Oddie	4800.00	0
<b>Totals</b>	<b>13919.09</b>	<b>1779.79</b>

Form 990-EZ, Part 1, Line 6 Schedule

Special Activity Revenue Less Direct Expense:

Field Trip - Denver Puppet Theatre			
Fees Collected		\$	34.00
Fees Paid	\$	35.00	
Field Trip - Denver Museum of Natural History			
Fees Collected		\$	50.00
Fees Paid	\$	50.00	
Field Trip - Fish & Farm			
Fees Collected		\$	174.00
Fees Paid	\$	140.88	
Field Trip - Denver Zoo			
Fees Collected		\$	50.00
Fees Paid	\$	39.18	
Field Trip - Club Disney			
Fees Collected		\$	115.00
Fees Paid	\$	124.00	
Field Trip - Six Flags Elitch Gardens			
Fees Collected		\$	200.00
Fees Paid	\$	276.50	
Field Trip - Secret Pool			
Fees Collected		\$	22.00
Fees Paid	\$	23.50	
Field Trip - Funtastic Fun			
Fees Collected		\$	90.00
Fees Paid	\$	82.85	
Field Trip - Camping			
Fees Collected		\$	469.00
Fees Paid	\$	347.11	
Field Trip - Water World			
Fees Collected		\$	415.00
Fees Paid	\$	319.41	
Field Trip - Ocean Journey			
Fees Collected		\$	160.00
Fees Paid	\$	91.40	
	Totals	\$	1,529.83
		\$	1,779.00