

Return of Organization Exempt From Income Tax

2000

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

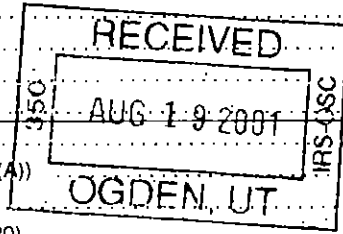
The organization may have to use a copy of this return to satisfy state reporting requirements.

Header section A-F: For the 2000 calendar year, or tax year period beginning 2000, and ending 20. Includes organization name LEWIS CARROLL ACADEMY OF THE ARTS and address 5345 WILHELMINA AVE. WOODLAND HILLS, CA 91367.

Section G: Organization type (checked 501(c)(3)), Accounting method (checked Cash), and K: Check here if gross receipts normally not more than \$25,000. Includes Note: H and I are not applicable to section 527 orgs.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

Main table with columns for Revenue (lines 1-12), Expenses (lines 13-17), and Net Assets (lines 18-21). Total revenue is 669,443 and total expenses is 702,434, resulting in a deficit of 32,991.



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PS

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 Specific Instructions on page 20.)

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 (att. sch.) (cash \$ _____ non cash \$ _____)	22			
23 Specific assistance to individuals (att. sch.)	23			
24 Benefits paid to or for members (att. sch.)	24			
25 Compensation of officers, directors, etc.	25	30,046	15,011	15,035
26 Other salaries and wages	26	323,412	296,591	26,821
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29	30,737	27,536	3,201
30 Professional fundraising fees	30			
31 Accounting fees	31	3,956		3,956
32 Legal fees	32			
33 Supplies	33	131,382	124,813	6,569
34 Telephone	34	6,290	629	5,661
35 Postage and shipping	35	19,153		19,153
36 Occupancy	36	39,473	35,526	3,947
37 Equipment rental and maintenance	37			
38 Printing and publications	38			
39 Travel	39			
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42	5,226	5,226	
43 Other expenses (itemize): a Statement 1	43a	112,759	107,956	4,803
b _____	43b			
c _____	43c			
d _____	43d			
e _____	43e			
44 Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13 - 15.	44	702,434	613,288	89,146

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 Specific Instructions on page 23.)

What is the organization's primary exempt purpose? See Statement 2

All organizations must describe their exempt purpose achievements in a clear and concise manner. 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 See Statements.	(Grants and allocations \$ 0)	613,288
b _____	(Grants and allocations \$)	
c _____	(Grants and allocations \$)	
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)		613,288

Part IV Balance Sheets (See Specific Instructions on page 23.)

				(A)		(B)
				Beginning of year		End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.						
ASSETS	45	Cash - non-interest-bearing		44,753	45	17,068
	46	Savings and temporary cash investments		1,224	46	
	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 from officers, directors, trustees, and key employees (attach sch) ..			50	
	51a	Other notes and loans receivable (attach schedule)	51a	2,456		
	b	Less: allowance for doubtful accounts	51b		51c	2,456
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges			53	
	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	30,644			
b	Less: accumulated depreciation (attach schedule) .. Stmt. 3.	57b	17,756	13,755	57c	12,888
58	Other assets (describe ▶ See Statement 4)		23,000	58	31,917	
59	Total assets (add lines 45 through 58) (must equal line 74)		86,382	59	64,329	
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 (attach schedule) ..			63	
	64a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule)		13,125	64b	13,125
	65	Other liabilities (describe ▶ See Statement 5)		507	65	11,445
66	Total liabilities (add lines 60 through 65)		13,632	66	24,570	
NET ASSETS OR FUND BALANCES	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		72,750	72	39,759
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)		72,750	73	39,759	
74	Total liabilities and net assets/fund balances (add lines 66 and 73)		86,382	74	64,329	

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 (See Specific Instructions, page 25.)

a Total revenue, gains, and other support per audited financial statements	a 669,443
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 669,443
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 669,443

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

a Total expenses and losses per audited financial statements	a 702,434
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 702,434
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 702,434

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 25.)

(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
H. KILLOUGH 842 ALANDELE LA, CA	Teacher, Trea 40	15,011	0	0
K. NEWMAN 5901 HANNA WOODLAND HILLS, CA	PRESIDENT 40	15,035	0	0
S. SOREF 4225 JACARANDA BURBANK, CA	SECRETARY 12	0	0	0
L. MARSH 19817 HAYNES WOODLAND HILLS, CA	BOARD MEMBER 6	0	0	0
B. SLEVIN 7441 KYLE ST WOODLAND HILLS, CA	BOARD MEMBER 6	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? Yes No
If "Yes," attach schedule - see Specific Instructions on page 26.

Part VI Other Information (See Specific Instructions on page 26.)		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
78a	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?	78b	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	79		X
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?	80a		X
b	If "Yes," enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.			
81a	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
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		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	
83a	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	
84a	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?	84b	N/A	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A	
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	N/A	
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 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	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 30.7701-3? If "Yes," complete Part IX	88		X
89a	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>			
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 in 89c, above, reimbursed by the organization			0
90a	List the states with which a copy of this return is filed <u>CALIFORNIA</u>			
b	Number of employees employed in the pay period that includes March 12, 2000 (See instructions.)	90b		0
91	The books are in care of <u>AS ADDRESSED</u> Telephone no <u>818-888-3222</u> Located at _____ ZIP code _____			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <u>N/A</u> and enter the amount of tax-exempt interest received or accrued during the tax year <u>N/A</u>	92		

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 30.)

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) Exclusion code	(D) Amount	
93 Program service revenue:					
a OPERATION OF SCHOOL					631,231
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash investments			14		
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	38,212	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain/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))				38,212	631,231
105 Total (add line 104, columns (B), (D), and (E))					669,443

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 Specific Instructions on page 31.)

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).
93a	Supports exempt purpose per 501 (c) (3) and per 170 (b) (1) (A) (ii), revenue from operation of school. The operation of the school is the reason for the exempt status. See Part III of this return.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 31.)

(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 Specific Instructions on page 31.)

- (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. (Important: See General Instruction W, on page 14.)

Signature of officer: *[Signature]* Date: _____ President
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: *[Signature]* Date: 8/13/01 Check if self-employed Preparer's SSN or PTIN: _____
Firm's name (or yours if self-employed) and address, and ZIP code: Gregory G. Feyl
2668 Honolulu Ave., #B
Montrose, CA 91020 EIN: _____ Phone no: (818) 249-7795

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

OMB No. 1545-0047

2000

Department of the Treasury
Internal Revenue Service

Supplementary Information – (See separate instructions.)

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

Name of the organization

LEWIS CARROLL ACADEMY OF THE ARTS

Employer identification number

95-4417815

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE		0	0	0
Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 1 of the instructions. List each one (whether individuals or firms.) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		0
Total number of others receiving over \$50,000 for professional services ▶	0	

Part III Statements About Activities

Table with 3 columns: Question, Yes, No. Contains questions 1 through 4b regarding lobbying activities, property sales, lending, and grants.

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 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 [X] A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)
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)
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)(vii). (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 5 of the instructions.)

Table with 2 columns: (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 5 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.

Table with 6 columns: (a) 1999, (b) 1998, (c) 1997, (d) 1996, (e) Total. Rows include: 15 Gifts, grants, and contributions received; 16 Membership fees received; 17 Gross receipts from admissions, merchandise sold or services performed; 18 Gross income from interest, dividends, amounts received from payments on securities; 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; 22 Other income. Attach a sch. 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 N/A 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 government unit or publicly supported organization) whose total gifts for 1996 through 1999 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 (which is not open to public inspection) 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: N/A (1999) (1998) (1997) (1996); 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 all these differences (the excess amounts) for each year: (1999) (1998) (1997) (1996); 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; 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 1996 through 1999, 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 5 of the instructions.) N/A

Part V Private School Questionnaire (See page 5 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.)			
<u>Statement of non-discrimination policy is used in advertising and in brochures given to all who inquire about the school.</u>			
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

(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.
Check here b if you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

Table with columns for (a) Affiliated group totals and (b) To be completed for ALL electing organizations. Rows include Total lobbying expenditures to influence public opinion, Total lobbying expenditures to influence a legislative body, Total lobbying expenditures (add lines 36 and 37), Other exempt purpose expenditures, Total exempt purpose expenditures (add lines 38 and 39), Lobbying nontaxable amount, and various sub-categories for nontaxable amounts.

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 9 of the instructions.)

Table with columns for (a) 2000, (b) 1999, (c) 1998, (d) 1997, and (e) Total. Rows include Lobbying nontaxable amount, Lobbying ceiling amount (150% of line 45(e)), Total lobbying expenditures, Grassroots nontaxable amount, Grassroots ceiling amount (150% of line 48(e)), and 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 9 of the instructions)

N/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:

Table with columns for Yes, No, and Amount. Rows include Volunteers, Paid staff or management, Media advertisements, Mailings to members, legislators, or the public, Publications, or published or broadcast statements, Grants to other organizations for lobbying purposes, Direct contact with legislators, their staffs, government officials, or a legislative body, Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means, and 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.

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 9 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

(i) Cash

(ii) Other assets

b Other transactions:

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 3 columns: Question, Yes, No. Rows include 51a(i), 51a(ii), 51b(i), 51b(ii), 51b(iii), 51b(iv), 51b(v), 51b(vi), and 51c. All 'No' boxes are marked with an 'X'.

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. The first row contains 'N/A' in column (a).

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (No is checked)

b If "Yes," complete the following schedule.

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. The first row contains 'N/A' in column (a).

LEWIS CARROLL ACADEMY OF THE ARTS

95-4417815

Statement 1
Form 990, Part II, Line 43
Other Expenses

Other Expenses	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
ADVERTISING	\$ 14,004	14,004		
BANK CHARGES	1,164		1,164	
COMMISSIONS	780	780		
CONTRACTED INSTRUCTORS	11,370	11,370		
EMPLOYEE EDUCATION	2,976	2,976		
INSURANCE	16,369	16,369		
LICENSE FEES	38,998	38,998		
LICENSES & PERMITS	282		282	
MEMBERSHIPS	750		750	
UTILITIES	26,066	23,459	2,607	
Total	<u>\$ 112,759</u>	<u>107,956</u>	<u>4,803</u>	<u>0</u>

Statement 2
Form 990, Part III
Organization's Primary Exempt Purpose

Educational services to approximately 100 students of primary and secondary school level.

Statement 3
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Asset	Basis	Accum. Deprec.	Book Value
Machinery and equipment	\$ 30,644	17,756	12,888
Total	<u>\$ 30,644</u>	<u>17,756</u>	<u>12,888</u>

Statement 4
Form 990, Part IV, Line 58
Other Assets

	Ending
DEPOSITS	\$ 23,000
SCRIP	8,917
Total	<u>\$ 31,917</u>

LEWIS CARROLL ACADEMY OF THE ARTS

95-4417815

Statement 5
Form 990, Part IV, Line 65
Other Liabilities

	<u>Ending</u>
TAXES	\$ 11,108
WAGE GARNISHMENT	337
Total	<u>\$ 11,445</u>

Statement 6
Schedule A, Part III, Line 2
Transactions with Trustees, Directors, Etc.

See Part V.