

Return of Organization Exempt From Income Tax

2002

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

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

A For the 2002 calendar year, or tax year beginning 2002, and ending 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization
Clearwater Academy International
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
801 Drew Street
 City or town, state or country and ZIP + 4
Clearwater, Florida 33765

D Employer identification number
59-2987746

E Telephone number
(727) 446-1722

F Accounting method: Cash Accrual
 Other (specify) ▶

G Web site ▶

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

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

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **1449777.**

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? Yes No
 (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4 digit GEN ▶

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

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

		1a	1b	1c	1d
Revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	264073.			
	b Indirect public support				
	c Government contributions (grants)			10535.	
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)				274608.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)				1112594.
	3 Membership dues and assessments				
	4 Interest on savings and temporary cash investments				3014.
	5 Dividends and interest from securities				
	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 sales of assets other than inventory	(A) Securities		(B) Other		
		8a			
	b Less cost or other basis and sales expenses		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	16400.		
	b Less direct expenses other than fundraising expenses	9b	17769.		
	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			
	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 10)				43161.	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8c, 9c, 10c, and 11)				1432008.	
Expenses	13 Program services (from line 44, column (B))				1228770.
	14 Management and general (from line 44, column (C))				109374.
	15 Fundraising (from line 44, column (D))				
	16 Payments to affiliates (attach schedule)				
	17 Total expenses (add lines 16 and 44, column (A))				1488158.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)				56848.
	19 Net assets or fund balances at beginning of year (from line 73, column (A))				1598355.
	20 Other changes in net assets or fund balances (attach explanation)				
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)				1565203.

SCANNED DEC 04 2003

RECEIVED
 NOV 17 2003
 SDC
 OGDEN, UT

19 613

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 page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	55583		55583	
26	Other salaries and wages	701139	701139		
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes	57889	56462	1487	
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees	56			
33	Supplies	9392			
34	Telephone	6632			
35	Postage and shipping	12392			
36	Occupancy	29251			
37	Equipment rental and maintenance	8677			
38	Printing and publications				
39	Travel	15530			
40	Conferences, conventions, and meetings	10662			
41	Interest	46720			
42	Depreciation, depletion, etc. (attach schedule)	20486			
43	Other expenses not covered above (itemize) a				
	b	974323			
	c				
	d				
	e	514633	471229	43364	
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	1488856	1228770	100374	

Joint Costs Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes" enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____ and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 24 of the instructions)

What is the organization's primary exempt purpose? ▶ _____

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	To educate preschool through 12th grade children in a safe and cultural environment where the abilities of each child is enhanced for maximum potential and success in life	(Grants and allocations \$ _____)	1228770
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)		1228770

Part IV Balance Sheets (See page 24 of the instructions)

Note		(A)		(B)	
Where required attached schedules and amounts within the description column should be for end of year amounts only		Beginning of year		End of year	
Assets	45 Cash—non-interest-bearing		923	45	10582.
	46 Savings and temporary cash investments		290356.	46	179981.
	47a Accounts receivable	47a	(81131.)	47c	(27572.)
	b Less allowance for doubtful accounts	47b	33560.		
	48a Pledges receivable	48a		48c	
	b Less allowance for doubtful accounts	48b			
	49 Grants receivable		2484.	49	10535.
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a Other notes and loans receivable (attach schedule)	51a		51c	
	b Less allowance for doubtful accounts	51b			
	52 Inventories for sale or use		13858.	52	13858.
	53 Prepaid expenses and deferred charges		7425.	53	7425.
	54 Investments—securities (attach schedule)			54	
	55a Investments—land, buildings, and equipment basis	55a		55c	
	b Less accumulated depreciation (attach schedule)	55b			
	56 Investments—other (attach schedule)			56	
	57a Land, buildings, and equipment basis	57a		57c	2384792
	b Less accumulated depreciation (attach schedule)	57b	2235347		
	58 Other assets (describe ► _____)			58	
	59 Total assets (add lines 45 through 58) (must equal line 74)		2523649.	59	2579601.
Liabilities	60 Accounts payable and accrued expenses		269.	60	3149.
	61 Grants payable			61	
	62 Deferred revenue		86751	62	125993.
	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)		928274.	64b	885526.
	65 Other liabilities (describe ► _____)			65	
66 Total liabilities (add lines 60 through 65)		1015294.	66	1014398.	
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	
	67 Unrestricted			67	
	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	
	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, column (B) must equal line 21)		1608355.	73	1565203.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)		2523649.	74	2579601.

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 page 26 of the instructions)

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

a	Total revenue, gains, and other support per audited financial statements ▶	a	NA
b	Amounts included on line a but not on line 12, Form 990	b	
(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	d	
(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	

a	Total expenses and losses per audited financial statements ▶	a	NA
b	Amounts included on line a but not on line 17, Form 990	b	
(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	d	
(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 see page 26 of the 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
Pamela Chipman 200 Starcrest Drive #220 Clearwater, FL 33765	Executive Director 40+	49160.		
Suzanne Johnson 707 Weathersfield Dunedin, FL 34688	Dean of Administration 40+	15423.		

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 page 26 of the instructions

Part VI Other Information (See page 27 of the instructions)

		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 for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	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?	80a	✓
b	If "Yes," enter the name of the organization ▶ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	
b	Did the organization file Form 1120-POL 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 in Part III)	82b	NA
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	
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?	84b	
85	501(c)(4), (5), or (6) organizations	85a	
a	Were substantially all dues nondeductible by members?	85b	
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	85c	NA
c	Dues, assessments, and similar amounts from members	85d	NA
d	Section 162(e) lobbying and political expenditures	85e	NA
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85f	NA
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85g	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85h	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs	86a	NA
a	Initiation fees and capital contributions included on line 12	86b	NA
b	Gross receipts, included on line 12, for public use of club facilities	87a	NA
87	501(c)(12) orgs	87a	NA
a	Gross income from members or shareholders	87b	NA
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
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	✓
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		0
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ 0		0
90a	List the states with which a copy of this return is filed ▶		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	
91	The books are in care of ▶ Clearwater Academy International Telephone no ▶ (727) 446-1722 Located at ▶ 801 Drew Street, Clearwater, Florida ZIP + 4 ▶ 33755		
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 NA		NA

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

Note. 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 <u>Justice & Mutual fees</u>					111294.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					3014
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					(1369.)
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a <u>Educational Materials</u>					30995.
b <u>Students Transportation</u>					764.
c <u>Commissions & Misc.</u>					0
d <u>Lunch Program</u>					11002.
e <u>Contract Insurance</u>					400.
104 Subtotal (add columns (B), (D), and (E))					1157400.
105 Total (add line 104, columns (B), (D), and (E))					1157400.

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 page 32 of the instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	See Statement 3

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

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

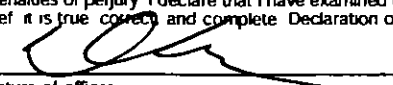
Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)

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

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

Please Sign Here

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

 11-14-03
 Signature of officer Date

Deborah Thranert, Finance Director
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed Preparer's SSN or PTIN (See Gen. Inst. W)

Firm's name (or yours if self-employed) address and ZIP + 4 _____ EIN _____ Phone no _____



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

2002

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 Clearwater Academy International	Employer identification number 59-2987746
---	---

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
.....				
.....				
.....				
.....				
.....				
.....				
.....				
.....				
.....				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 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
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
Total number of others receiving over \$50,000 for professional services ▶		

Part III Statements About Activities (See page 2 of the instructions)

	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 ▶ \$ _____ (Must equal amounts on line 38, Part VI-A or line 1 of Part VI B) 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		✓
2 During the year, has the organization either directly or indirectly, engaged in any of the following acts with any substantial contributors, 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? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?		✓
b Lending of money or other extension of credit?		✓
c Furnishing of goods, services, or facilities?		✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1 000)? <i>See Part V Form 990</i>	✓	
e Transfer of any part of its income or assets?		✓
3 Does the organization make grants for scholarships fellowships student loans, etc? (See Note below)		✓
4 Do you have a section 403(b) annuity plan for your employees?		✓

Note 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.

Part IV Reason for Non-Private Foundation Status (See pages 3 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 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 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 5 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 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

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(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 related 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	NA
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts	▶	26b	NA	
c Total support for section 509(a)(1) test Enter line 24, column (e)	▶	26c	NA	
d Add Amounts from column (e) for lines 18 _____ 19 _____	▶	26d	NA	
22 _____ 26b _____	▶	26e	NA	
e Public support (line 26c minus line 26d total)	▶	26e	NA	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶	26f	NA %	

27 Organizations described on line 12 a For amounts included in lines 15, 16 and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return Enter the sum of such amounts for each year

(2001) (2000) (1999) (1998)

b For any amount included in line 17 that was received from each person (other than "disqualified persons") prepare a list for your records 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.) Do not file this list with your return 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

(2001) (2000) (1999) (1998)

c Add Amounts from column (e) for lines 15 _____ 16 _____	▶	27c	NA
17 _____ 20 _____ 21 _____	▶	27d	NA
d Add Line 27a total _____ and line 27b total _____	▶	27e	NA
e Public support (line 27c total minus line 27d total)	▶	27e	NA
f Total support for section 509(a)(2) test Enter amount from line 23 column (e) ▶ 27f	▶	27f	NA %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶	27g	NA %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶	27h	NA %

28 Unusual Grants For an organization described in line 10 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year the name of the contributor, the date and amount of the grant and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? If "Yes," please describe, if "No" please explain (If you need more space attach a separate statement) Legal notice placed in local county newspaper	<input checked="" type="checkbox"/>	<input type="checkbox"/>
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty and administrative staff?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs and scholarships?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d Copies of all material used by the organization or on its behalf to solicit contributions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If you answered "No" to any of the above please explain (If you need more space attach a separate statement) At this time we do not offer any scholarships or other financial assistance		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Admissions policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Employment of faculty or administrative staff?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Scholarships or other financial assistance?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Educational policies?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Use of facilities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g Athletic programs?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h Other extracurricular activities?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b please explain using an attached statement	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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

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

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 11 of the instructions.)

	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 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 11 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

- 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)

Yes	No	Amount
		0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Form 990	Special Events Activities			Statement 1	
Description of Event	Gross Receipts	Contribut Included	Gross Revenue	Direct Expenses	Net Income
Various	16400		16400	17769	(1369)

Statement 2

Description	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
License fees & Memberships	124175	124175		
Advertising & Promotion	39113	39113		
Bank charges & Credit card	22445		22445	
Bookstore Materials	24743	24743		
Commissions	8521	8521		
Contract services	32031	32031		
Curriculum Enhancement	7595	7595		
Field trips & Graduation	175845	175845		
Insurance	20859		20859	
Grounds Maintenance & Repairs	29402	29402		
County taxes	94	94		
Unemployment taxes	1840	1840		
Uniforms				
Lunch Program	13973	13973		
Donations				
Gifts	137	137		
Dues & Memberships	2383	2383		
Athletic Expense	2177	2177		
Equipment	9200	9200		
Total to FM 990, In 43	514533	471229	43304	

Form 990

Part VIII – Relationship of Activities to
Accomplishment of Exempt Purposes

Statement 3

Line	Explanation of Relationship of Activities
93A	Primary source of income for school, delivering education to students
95	Interest on emergency funds
101	Various events for students, fundraiser items, etc
103a	Educational materials for students
103b	Students transportation
103c	Various programs for students, school pictures
103d	Lunch program for students
103e	Program to help parents if they are unable to fulfill contract