

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)

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

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

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

Please use IRS label or print or type See specific instructions NARCONON FLORIDA, INC. 22079 US HWY 19 NORTH CLEARWATER, FL 33765

D Employer Identification Number 59-3035096 E Telephone number (727) 796-0111 F Accounting method X Cash Accrual Other (specify)

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

- H and I are not applicable to section 527 organizations H(a) Is this a group return for affiliates? H(b) If Yes enter number of affiliates H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? I Enter 4 digit GEN M Check if the organization is not required to attach Schedule B

G Web site N/A

J Organization type (check only one) X 501(c) 3 (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 12 100,489.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

SCANNED DEC 03 10:28 AM

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, Total. Includes a 'RECEIVED' stamp dated NOV 19 2003 from OGDEN, UT.

HP

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (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	3,250	3,250	
26 Other salaries and wages	26			
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29			
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33			
34 Telephone	34			
35 Postage and shipping	35			
36 Occupancy	36			
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	957	588	369
43 Other expenses not covered above (itemize)				
a See Statement 1	43a	127,806.	84,981	20,538
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) (D), carry these totals to lines 13-15	44	132,013	88,819	20,907

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

What is the organization's primary exempt purpose? <input type="checkbox"/>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)
a See Statement 2 _____ _____ _____ (Grants and allocations \$ _____)	88,819
b _____ _____ _____ (Grants and allocations \$ _____)	
c _____ _____ _____ (Grants and allocations \$ _____)	
d _____ _____ _____ (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	88,819.

Part IV Balance Sheets (See Instructions)

Note <i>Where required, attached schedules and amounts within the description column should be for end of year amounts only</i>		(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non interest bearing	7,970.	45	28,029
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable		47 a	
	b Less allowance for doubtful accounts		47 b	47 c
	48 a Pledges receivable		48 a	
	b Less allowance for doubtful accounts		48 b	48 c
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51 a Other notes & loans receivable (attach sch)		51 a	
	b Less allowance for doubtful accounts		51 b	51 c
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments – securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55 a Investments – land, buildings, & equipment basis		55 a	
	b Less accumulated depreciation (attach schedule)		55 b	55 c
	56 Investments – other (attach schedule)		56	
	57 a Land, buildings, and equipment basis	26,859.	57 a	
	b Less accumulated depreciation (attach schedule)	Statement 3 957	57 b	57 c
	58 Other assets (describe ▶ See Statement 4)		1. 58	200
59 Total assets (add lines 45 through 58) (must equal line 74)	7,971.	59	54,131.	
LIABILITIES	60 Accounts payable and accrued expenses	6,769.	60	37,618.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64 a Tax exempt bond liabilities (attach schedule)		64 a	
	b Mortgages and other notes payable (attach schedule)		64 b	46,833.
	65 Other liabilities (describe ▶ See Statement 5)		65	2.
	66 Total liabilities (add lines 60 through 65)	6,769	66	84,453.
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	1,202.	72	-30,322.
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)	1,202.	73	-30,322	
74 Total liabilities and net assets/fund balances (add lines 66 and 73)	7,971.	74	54,131.	

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.

BAA

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See 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 N/A
b Amounts included on line a but not on line 12, Form 990	
(1) Net unrealized gains on investments \$	
(2) Donated services and use of facilities \$	
(3) Recoveries of prior year grants \$	
(4) Other (specify)	
----- \$	
Add amounts on lines (1) through (4)	b
c Line a minus line b	c
d Amounts included on line 12, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify)	
----- \$	
Add amounts on lines (1) and (2)	d
e Total revenue per line 12, Form 990 (line c plus line d)	e

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

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
CHERYL A. ALDERMAN 2702 WHITNEY ROAD CLEARWATER, FL 33760	President 91	3,250.	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 instructions

Part VI Other Information (See 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		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		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		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?		X
80b	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 direct or indirect political expenditures. See line 81 instructions	81a	0.
81b	Did the organization file Form 1120-POL for this year?		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?		X
82b	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	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5) or (6) organizations Were substantially all dues nondeductible by members?		N/A
85b	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		N/A
85c	Dues, assessments, and similar amounts from members	85c	N/A
85d	Section 162(e) lobbying and political expenditures	85d	N/A
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
85h	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?		N/A
86a	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A
86b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87a	501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A
87b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX		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>		
89b	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		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0.
90a	List the states with which a copy of this return is filed <u>FLORIDA</u>		
90b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	4
91	The books are in care of <u>SUZANNE C. WILSON</u> Telephone number <u>(727) 796-1011</u> Located at <u>22079 U.S. HIGHWAY 19 N CLEARWATER, FL</u> ZIP + 4 <u>33765</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities (See 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 MISC REVENUE					11,879.
b PROGRAM FEES					8,695.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & 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 pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					20,574.
105 Total (add line 104 columns (B), (D), and (E))					20,574.

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 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)
93a b	ALCOHOL & SUBSTANCE ABUSE FACILITY FOR WITHDRAWAL & DETOXIFICATION. FACILITY DOES NOT USE DRUGS IN PROGRAM

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See 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.
 Signature of Officer: *[Signature]* Date: 11-17-03
 Type or print name and title: *Suzanne A. Alderman Pres.*

Paid Preparer's Use Only
 Preparer's signature: *Ben D. Givens* Date: 11-17-03
 Firm's name (or yours if self-employed) address and ZIP + 4: Pinellas Tax & Accounting Services, Inc
 152 8th Avenue SW, Floor 2, Suite B-1
 Largo, FL 33770
 Check if self employed:
 Preparer's SSN or PTIN (see General Instruction W): 482-24-2801
 EIN: 59-3341353
 Phone no: (727) 581-5557

SCHEDULE A
(Form 990 or 990-EZ)

**Organization Exempt Under
Section 501(c)(3)**

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information — (See separate instructions)

2002

Department of the Treasury
Internal Revenue Service

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

Name of the organization NARCONON FLORIDA, INC	Employer identification number 59-3035096
--	---

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

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

Total number of other employees paid over \$50,000 ▶		0		

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

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		

Total number of others receiving over \$50,000 for professional services ▶		0

Part III Statements About Activities (See instructions)

	Yes	No
<p>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 ▶ \$ <u>N/A</u></p> <p>(Must equal amounts on line 38, Part VI A, or line I of Part VI B)</p> <p>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</p>		X
<p>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)</p> <p>a Sale, exchange, or leasing of property?</p> <p>b Lending of money or other extension of credit?</p> <p>c Furnishing of goods, services, or facilities?</p> <p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1 000)?</p> <p>e Transfer of any part of its income or assets?</p>		X
<p>3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)</p>		X
<p>4 Do you have a section 403(b) annuity plan for your employees?</p>		X
<p>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</p>		

Part IV Reason for Non-Private Foundation Status (See 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)
- 11 a 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)
- 11 b 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 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 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.)	412,560.				412,560
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	412,560				412,560.
24 Line 23 minus line 17	412,560				412,560.
25 Enter 1% of line 23	4,126				

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	26a	8,251.
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	
c Total support for section 509(a)(1) test. Enter line 24, column (e).		26c	412,560
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____		26d	
e Public support (line 26c minus line 26d total)		26e	412,560
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))		26f	100.00 %

27 Organizations described on line 12	N/A		
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 _____ 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 from 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 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 instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	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?			
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?			
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) ----- ----- -----			
32	Does the organization maintain the following			
	a Records indicating the racial composition of the student body, faculty, and administrative staff?	32 a		
	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32 b		
	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32 c		
	d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----	32 d		
33	Does the organization discriminate by race in any way with respect to			
	a Students' rights or privileges?	33 a		
	b Admissions policies?	33 b		
	c Employment of faculty or administrative staff?	33 c		
	d Scholarships or other financial assistance?	33 d		
	e Educational policies?	33 e		
	f Use of facilities?	33 f		
	g Athletic programs?	33 g		
	h Other extracurricular activities? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement) ----- ----- -----	33 h		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34 a		
	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	34 b		
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	35		

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

N/A

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

Limits on Lobbying Expenditures

(The term 'expenditures' means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
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	41	
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)	42	
43 Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter 0 if line 41 is more than line 38	44	
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)

Calendar year (or fiscal year beginning in) ▶	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 non taxable 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 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

- 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

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

Client 0653A

NARCONON FLORIDA, INC.

59-3035096

11/17/03

10 44AM

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

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
ADVERTISING	5,515.			5,515.
AUTO EXP	11.	11.		
BANK CHARGES	862.		862	
COMMISSIONS	4,107.			4,107.
CONSULTING FEES	12,206.	12,206.		
CONTINUING ED.	150.	150.		
CONTRIBUTIONS	837.		837	
COST OF ARTWORK	8,582.			8,582
CREDIT CARD FEES	361.			361.
DUES & SUBSCRIPTIONS	784.		784.	
ENTERTAINMENT	256.			256.
EQUIPMENT RENTAL	1,709.	1,709.		
FUNDRAISING EXPENSE	3,466.			3,466.
INSURANCE	2,264.		2,264.	
INTEREST	3,530.		3,530.	
LICENSES	7,276.	7,276.		
MAINT & REPAIRS	42.	42.		
MEALS	621.		621.	
OFFICE EXP	6,163.		6,163.	
OUTSIDE SERVICES	1,455.	1,455.		
PAYROLL TAXES	814.	814		
POSTAGE	1,391.		1,391	
PROFESSIONAL SERV	4,086.		4,086.	
PROGRAM EXPENSES	24,748.	24,748		
PY EXPENSE	501.	501.		
RENT	19,343.	19,343.		
ROUNDING	-2.	-2		
STAFF SALARIES	4,053.	4,053		
SUB CONTRACTORS	1,470.	1,470		
SUPPLIES	761.	761.		
TELEPHONE	5,609.	5,609		
TRAVEL	2,894.	2,894		
UTILITIES	1,941.	1,941.		
Total	<u>\$ 127,806.</u>	<u>\$ 84,981</u>	<u>\$ 20,538.</u>	<u>\$ 22,287.</u>

Statement 2
Form 990, Part III, Line a
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
Narconon Florida Inc is a non-profit agency that provides substance abuse out-patient detoxification and treatment services for individuals. The Narconon Florida program provides drug free withdrawal using education as a fundamental component of the rehabilitation process in order for alcohol and other substance abuse users to stably recover and live ethical and productive lives. The Narconon protocol uses nutrition and nutritional supplements as an important component of its delivery. The program is neither psychiatric nor medical, but a social educational model of		

Client 0653A

NARCONON FLORIDA, INC.

59-3035096

11/17/03

10 44AM

Statement 2 (continued)
Form 990, Part III, Line a
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
rehabilitation Narconon clients are not considered or treated as patients but as students who are learning to regain control of their lives. A Narconon student does not enroll to recover from an illness, he enrolls to learn something that he doesn't already know He addresses the disability caused by drug use with new abilities, new skills for life. The Narconon program is composed of eight program steps for complete recovery.		88,819.
	<u>\$ 0.</u>	<u>\$ 88,819.</u>

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

Category	Basis	Accum. Deprec.	Book Value
Machinery and Equipment	\$ 14,547	\$ 891.	\$ 13,656
Improvements	12,312	66.	12,246
Total	<u>\$ 26,859</u>	<u>\$ 957.</u>	<u>\$ 25,902</u>

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

Total \$ 200.
\$ 200.

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

Rounding

Total \$ 2.
\$ 2.

Client 0653A

NARCONON FLORIDA, INC.

59-3035096

11/17/03

10 44AM

Balance Sheet
Accounts payable and accrued expenses

Payroll Taxes

Total \$ 6,769
\$ 6,769**Balance Sheet**
Accounts payable and accrued expensesPayroll Taxes
Short Term NotesTotal \$ 4,001.
33,617.
\$ 37,618.**Balance Sheet**
Mortgages and other notes payable [O] .

Long Term Notes

Total \$ 46,833.
\$ 46,833.

Client 0653A

NARCONON FLORIDA, INC.

59-3035096

11/17/03

10 43 AM

REVENUE

Contributions, gifts, and grants	79,915
Program service revenue	20,574
Total revenue	100,489

EXPENSES

Program services	88,819
Management and general	20,907
Fundraising	22,287
Total expenses	132,013

NET ASSETS OR FUND BALANCES

Excess or (deficit) for the year	-31,524
Net assets/fund bal. at beg of year	1,202
Net assets/fund bal. at end of year	-30,322

Client 0653A

NARCONON FLORIDA, INC.

59-3035096

11/17/03

10 43AM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus Pct.	Cur 179 Bonus	Special Depr Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec Bal Depr.	Salvage /Basis Reductio	Depr Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
Form 990/990 PF																	
Improvements																	
3	LEASEHOLD IMPROVEMENTS	10/01/02		12,312							12,312		S/L	MM	39	00535	66
Total Improvements																	
				12,312		0	0	0	0	0	12,312	0					66
Machinery and Equipment																	
1	TELEPHONE SYSTEM	9/06/02		4,993							4,993		200DB	MQ	7	10710	535
2	PORTABLE SAUNAS	10/15/02		8,500							8,500		200DB	MQ	7	03570	303
4	COMPUTER SYSTEM	11/17/02		1,054							1,054		200DB	MQ	5	05000	53
Total Machinery and Equipment																	
				14,547		0	0	0	0	0	14,547	0					891
Total Depreciation																	
				26,859		0	0	0	0	0	26,859	0					957
Grand Total Depreciation																	
				26,859		0	0	0	0	0	26,859	0					957

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box.
 - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Note Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)
Note Form 990-T corporations requesting an automatic 6 month extension — check this box and complete Part I only

All other corporations (including Form 990 C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065 1066 or 1041

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization NARCONON FLORIDA, INC	Employer identification number 59-3035096
	Number, street and room or suite number If a P O box see instructions 22079 US HWY 19 NORTH	
	City town or post office For a foreign address see instructions CLEARWATER, FL 33765	

Check type of return to be filed (file a separate application for each return)

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990 T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990 BL	<input type="checkbox"/> Form 990 T (Section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990 EZ	<input type="checkbox"/> Form 990 T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990 PF	<input type="checkbox"/> Form 1041 A	<input type="checkbox"/> Form 8870

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole** group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3 month (6 month, for **990-T corporation**) extension of time until 11/15, 20 03, to file the exempt organization return for the organization named above The extension is for the organization's return for

▶ calendar year 20 02 or

▶ tax year beginning _____ 20 _____ and ending _____ 20 _____

2 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Form 990 BL, 990 PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ _____ 0.

b If this application is for Form 990 PF or 990 T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit \$ _____ 0

c Balance Due Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ _____ 0.

Signature and Verification

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 and that I am authorized to prepare this form

Signature ▶ _____ Title ▶ _____ Date ▶ _____

If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box

Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time – Must File Original and One Copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization NARCONON FLORIDA, INC		Employer identification number 59-3035096
	Number, street, and room or suite number. If a P.O. box, see instructions. 22079 US HWY 19 NORTH		For IRS Use Only
	City, town, or post office, state, and ZIP code. For a foreign address, see instructions. CLEARWATER, FL 33765		

Check type of return to be filed (file a separate application for each return)

Form 990
 Form 990 EZ
 Form 990 T (Section 401(a) or 408(a) trust)
 Form 1041 A
 Form 5227
 Form 8870
 Form 990 BL
 Form 990 PF
 Form 990 T (trust other than above)
 Form 4720
 Form 6069

Stop Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868

If the organization does **not** have an office or place of business in the United States, check this box
 If this is for a **Group Return**, enter the organizations four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is **part** of the group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3 month extension of time until 11/15, 2003
 5 For calendar year 2002 or other tax year beginning _____, 20____ and ending _____, 20____
 6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
 7 State in detail why you need the extension: additional time is required in order to file a proper income tax return

8a If this application is for Form 990 BL, 990 PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ _____
b If this application is for Form 990-PF, 990 T, 4720 or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. \$ _____
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature _____ Title _____ Date _____

Notice to Applicant – To be Completed by the IRS

We **have** approved this application. Please attach this form to the organization's return.
 We **have not** approved this application. However, we have granted a 10 day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return. Please attach this form to the organization's return.
 We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10 day grace period.
 We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested.
 Other _____

Director _____ By _____ Date _____

Alternate Mailing Address – Enter the address if you want the copy of this application for an additional 3 month extension returned to an address different than the one entered above.

Type or print	Name Pinellas Tax & Accounting Services, Inc
	Number and street (include suite, room, or apartment number) or a P.O. box number 152 8th Avenue SW, Floor 2, Suite B-1
	City or town, province or state, and country (including postal or ZIP code) Largo, FL 33770