

Form **990**

OMB No 1545-0047

Return of Organization Exempt From Income Tax

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

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

2003

Open to Public Inspection

Department of the Treasury
Internal Revenue Service**A For the 2003 calendar year, or tax year beginning , 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.

C Name of organization**INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS**

Number and street (or P O box if mail is not delivered to street address)

4801 WILSHIRE BLVD.

Room/suite

215

City or town, state or country, and ZIP + 4

LOS ANGELES**CA 90010-3813****D** Employer ID number**94-3382902****E** Telephone number**323-937-9911****F** Accounting method: ☒ 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).

G Website: **DETOXACADEMY.ORG****J** Organization type(check only one) ☒ 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 **792,016**

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," att a list See instr)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No**I** Group Exemption Number **►****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 18 of the instructions.)**

1	Contributions, gifts, grants, and similar amounts received:			
a	Direct public support	1a	792,016	
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	Total (add lines 1a through 1c) (cash \$ 792,016 noncash \$)	1d	792,016	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4		
5	Dividends and interest from securities	5		
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	
b	Less: cost or other basis and sales expenses	8a		
c	Gain or (loss) (attach schedule)	8b		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
8d				
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a		
b	Less: direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
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 103)	11		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	792,016	
13	Program services (from line 44, column (B))	13	704,212	
14	Management and general (from line 44, column (C))	14	147,388	
15	Fundraising (from line 44, column (D))	15	85,106	
16	Payments to affiliates (attach schedule)	16		
17	Total expenses (add lines 16 and 44, column (A))	17	936,706	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-144,690	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	96,996	
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	-47,694	

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2003)

DAA

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 22 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) STMT 1 (cash \$ 536,488 non-cash \$)	22	536,488	536,488		
23 Specific assistance to individuals	23				
24 Benefits paid to or for members	24				
25 Compensation of officers, directors, etc.	25				
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	18,372		18,372	
32 Legal fees	32	10,425	10,425		
33 Supplies	33	8,733	2,977	3,600	2,156
34 Telephone	34	86		86	
35 Postage and shipping	35	92		92	
36 Occupancy	36				
37 Equipment rental and maintenance	37	10,684	10,084		600
38 Printing and publications	38	53,124	17,407	16,448	19,269
39 Travel	39	91,713	39,358	42,815	9,540
40 Conferences, conventions, and meetings	40	38,676	12,176		26,500
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42				
43 Other expenses not covered above (itemize): a	43a				
b SEE STATEMENT 2	43b	168,313	75,297	65,975	27,041
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	936,706	704,212	147,388	85,106

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 25 of the instructions.)

What is the organization's primary exempt purpose?

▶ **SEE STATEMENT 3**

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) & (4) orgs. & 4947(a)(1) trusts, but optional for others.)a **SEE "STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS" ATTACHED.**(Grants and allocations \$ **536,488**) **704,212**

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)

704,212

Part IV Balance Sheets (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year	(B) End of year
45	Cash-non-interest-bearing	96,996	45 2,306
46	Savings and temporary cash investments		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 schedule)		50
51a	Other notes and loans receivable (attach schedule)		51a
b	Less: allowance for doubtful accounts		51b 51c
52	Inventories for sale or use		52
53	Prepaid expenses and deferred charges		53
54	Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54
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
b	Less: accumulated depreciation (attach schedule)		57b 57c
58	Other assets (describe <input type="checkbox"/>)		58
59	Total assets (add lines 45 through 58) (must equal line 74)	96,996	59 2,306
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) SEE WORKSHEET		64b 50,000
65	Other liabilities (describe <input type="checkbox"/>)		65
66	Total liabilities (add lines 60 through 65)	0	66 50,000
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
67	Unrestricted	61,719	67 -47,694
68	Temporarily restricted	35,277	68
69	Permanently restricted		69
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
70	Capital stock, trust principal, or current funds		70
71	Paid-in or capital surplus, or land, building, and equipment fund		71
72	Retained earnings, endowment, accumulated income, or other funds		72
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	96,996	73 -47,694
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	96,996	74 2,306

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 27 of the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	792,016
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	792,016
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	792,016

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

a	Total expenses and losses per audited financial statements	a	936,706
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	936,706
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	936,706

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 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) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
ELLEN EDMONDSON 4801 WILSHIRE BL LOS ANGELE CA 90010	TRUSTEE, PRE 1	0	0	0
CARL SMITH 4801 WILSHIRE BL LOS ANGELE CA 90010	TRUSTEE, SEC 2	0	0	0
JAMES BARNES 4801 WILSHIRE BL LOS ANGELE CA 90010	TRUSTEE, TRE 1	0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?
If "Yes," attach schedule-see page 28 of the instructions.

► ☐ Yes ☒ No

Part VI Other Information (See page 28 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	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	
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 <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct and indirect political expenditures. See line 81 instructions	81a	
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 in Part III.)	82b	
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?	N/A 83b	
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?	N/A 84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	N/A 85a	
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.	N/A 85b	
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A 85g	
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?	N/A 85h	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
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) 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	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 CA NY		
b	Number of employees employed in the pay period that includes March 12, 2003 (See instructions.)	90b	0
91	The books are in care of ALI DATARDINA Located at 4801 WILSHIRE BL #215, LOS ANGELES, CA	Telephone no. 323-937-9911 ZIP + 4 90010	
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by sec. 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 _____					
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					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		0	0
105 Total (add line 104, columns (B), (D), and (E))					0

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 34 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).
●	
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 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
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 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.

Signature of officer

Type or print name and title

Carl Smith - Secretary

Date

5/3/04

Paid
Preparer's
Use Only

Preparer's
signature

Firm's name (or yours
if self-employed),
address, and ZIP + 4

Date

Check if
self-
employed ☒

Preparer's SSN or PTIN (See Gen. Instr. W)

EIN

Phone

no 323-663-3909

ROLAND W. FINK, CPA
2950 LOS FELIZ BLVD., SUITE 103
LOS ANGELES, CA 90039

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

Supplementary Information-(See separate instructions.)

OMB No 1545-0047

2003Department 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

**INTERNATIONAL ACADEMY OF DETOXIFI-
CATION SPECIALISTS**

Employer identification number

94-3382902**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 ben plans & deferred compensation	(e) Expense account and other allowances
NONE				
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
NONE		
Total number of others receiving over \$50,000 for professional services ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2003

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 I 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.	1	X
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?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expense if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
3b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 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 6 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	577,847				577,847
16 Membership fees received					0
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					0
18 Gross income from interest, dividends, amounts received from payment 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					0
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefits and either paid to it or expended on its behalf					0
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.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					0
23 Total of lines 15 through 22	577,847				577,847
24 Line 23 minus line 17	577,847				577,847
25 Enter 1% of line 23	5,778				
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					0
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 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					
c Total support for section 509(a)(1) test: Enter line 24, column (e)					
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					
e Public support (line 26c minus line 26d total)					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					%
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: (2002) 147,487 (2001) _____ (2000) _____ (1999) _____					
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: (2002) _____ (2001) _____ (2000) _____ (1999) _____					
c Add: Amounts from column (e) for lines: 15 577,847 16 _____ 17 _____ 20 _____ 21 _____					
d Add: Line 27a total 147,487 and line 27b total _____					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶ 27f 577,847					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					74.4765%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, 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)

	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?	29		
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?	30		
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.)	31		
32 Does the organization maintain the following:			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
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?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance?	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?	33h		
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?	34a		
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	34b		
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 page 9 of the 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-			
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)	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 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(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 12 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

- 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.)

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

Yes	No	Amount

Forms 990 / 990-PF	Mortgages and Other Notes Payable	2003
For calendar year 2003, or tax year beginning , and ending		

Name INTERNATIONAL ACADEMY OF DETOXIFI- CATION SPECIALISTS	Employer Identification Number 94-3382902
--	---

FORM 990, PART IV, LINE 64B - ADDITIONAL INFORMATION

Name of lender	Relationship to disqualified person
(1) BULLDOG CAPITAL MANAGEMENT LP	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 50,000	12/11/03	12/11/04	ONE YEAR - INTEREST FREE	
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1) NONE	TEMPORARY WORKING CAPITAL NEEDS
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1) \$50,000 CASH		50,000
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals		50,000

Federal Statements**Statement 1 - Form 990, Part II, Line 22 - Grants, Allocations and Contributions**

Donee's Name	Donee's Address	Class of Activity / Description	City	St	Zip	Cash Contribution	Noncash Contribution
DOWNTOWN MEDICAL P.C.	139 FULTON ST., SUITE 515	NEW YORK					
NONE	DELIVERY OF DETOXIFICATION PROCEDURE					\$ 536,488	\$
TOTAL						\$ 536,488	\$ 0

Statement 2 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
ADMINISTRATIVE SUPPORT SERVIC	43,799		43,799	
BANK AND CREDIT CARD CHARGES	1,392		1,392	
CONSULTING SERVICES	69,216	50,571	5,967	12,678
PROJECT & RESEARCH COORDINAT.	53,002	24,276	14,363	14,363
LICENSES, FEES AND TAXES	70		70	
MEMBERSHIPS, DUES AND FEES	384		384	
PHOTOGRAPHIC SERVICES	450	450		
TOTAL	\$ 168,313	\$ 75,297	\$ 65,975	\$ 27,041

Statement 3 - Form 990, Part III - Organization's Primary Exempt Purpose

THE PRIMARY PURPOSE OF THE ACADEMY IS TO PROVIDE INFORMATION TO PHYSICIANS, PUBLIC HEALTH SPECIALISTS, RESEARCHERS, HEALTH CARE PROVIDERS AND OTHERS INTERESTED IN IMPLEMENTING THE DETOXIFICATION PROCEDURE DEVELOPED BY L. RON HUBBARD TO TREAT THE EFFECTS OF CHEMICAL EXPOSURES AND DRUG ABUSE.

THE ACADEMY ALSO SUPPORTS EFFORTS BY ITS MEMBERS TO ASSIST PUBLIC HEALTH OFFICIALS AND HEALTH CARE PROVIDERS TO IMPLEMENT DETOXIFICATION ON A HUMANITARIAN BASIS.

International Academy of Detoxification Specialists
#94-3382902
Statement of Program Service Accomplishments
2003

Chemical Contamination and Human Detoxification

The blanketing of earth with man-made chemicals is an unprecedented event in human history. One of the greatest challenges facing the public health community is developing effective techniques to evaluate—and treat—health effects resulting from environmental and occupational exposures.

Over the last two decades, healthcare professionals have implemented the detoxification program developed by L. Ron Hubbard to treat individuals suffering the effects of chemical exposures and drug abuse (both illicit and prescription).

The program utilizes a precise regimen of exercise, sauna bathing, vitamin and mineral supplementation, and other elements to mobilize toxins from fat tissue and facilitate their excretion.

A continuously evolving body of research projects in the U.S., Eastern Europe and Russia has examined the value of the program in addressing the human consequences of large-scale contamination. Findings have been published in a wide range of journals, including those of the Royal Swedish Academy of Sciences, the World Health Organization's International Agency for Research on Cancer and the U.S. Environmental Protection Agency.

A steadily growing number of physicians, environmental health specialists, researchers, drug rehabilitation professionals and government officials have followed this work and made contributions to it. Applications of detoxification have ranged from treatment programs for addicted inmates to humanitarian efforts to improve the health of workers exposed to radiation during the Chernobyl disaster.

International conferences on chemical contamination and human detoxification in Los Angeles, California and Stockholm, Sweden strengthened the sense of community among these professionals and made it evident that an organization was needed to facilitate the exchange of information regarding detoxification.

This is a primary function of the Academy. Through its website, the Academy offers published research regarding detoxification and links to research regarding chemical body burden. It also facilitates communication between Academy members and healthcare professionals, exposed individuals, researchers and others with questions regarding detoxification.

While the Academy was conceived as a forum for information exchange, it also contributes to planning and supervision of special projects undertaken by Academy members, or assists in bringing together teams of experts to respond to a particular need.

New York Rescue Workers Detoxification Project

In addition to tragic loss of life, the September 11, 2001 attacks on the World Trade Center resulted in unprecedented releases of toxic chemicals. Among those exposed were tens of thousands of firefighters, police, paramedics, emergency medical technicians and other rescue workers.

Within weeks of the attacks, Academy members began to receive calls from union officials and members of the rescue force who were concerned that the health consequences of these exposures could go well beyond the "World Trade Center cough."

After numerous meetings in New York, it was evident that there was demand for a medical facility that could offer detoxification treatment to be established in New York. In cooperation with rescue workers, union representatives, city officials, physicians and concerned citizens, members of the Academy worked to honor this request.

The initiative was named The New York Rescue Workers Detoxification Project. During the first five months of this project, a detoxification facility was established within blocks of the WTC site. Treatment began in September 2002.

By the end of 2003, more than 200 individuals had completed detoxification. Their recoveries were uniformly remarkable.

Research

In addition to supporting efforts to make treatment broadly available, the project's advisory board works to plan and facilitate research projects related to detoxification. Board members proposed a study that could further explore the full range of symptoms associated with the exposures and the value of detoxification in reducing or eliminating these symptoms.

While the protocol for such a study was developed, and circulated for review, a review of 125 case folders revealed a range of benefits. All patients reported improvement in self-reported symptoms, with 82 percent of those on medication at program start no longer needing medication to manage symptoms. Lung function, balance and reaction time also improved. Symptoms associated with stress decreased. Anxieties regarding forced disability retirement resolved and patients missed fewer work days due to illness.

These preliminary results showed promise with respect to the rehabilitative goals of detoxification treatment—restoring quality of life and job fitness. Reports from spouses and family members described positive changes in the quality of family life as a result of such improvements.

Project staff and advisors worked to share these preliminary results with researchers and public health officials in New York, and to develop a range of research partnerships and projects that could further explore the therapeutic uses of detoxification. Underlying all of this work is a recognition of the unprecedented nature of the 9/11 exposures, and the opportunities that exist to broaden knowledge regarding the diagnosis and treatment of toxin-induced illness.

Doctors Conference

A project-sponsored conference for doctors based in New York and the Northeastern US provided an opportunity to broaden awareness of the detoxification project. Presentations from project physicians, environmental exposure experts and the deputy medical director for FDNY brought the NY public health crisis and the prospects for treatment into sharp focus. As the year progressed, the treatment facility began to see more referrals from caregivers in New York, including Mt. Sinai.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS

FINANCIAL STATEMENTS

December 31, 2003

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS

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December 31, 2003

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Roland W. Fink
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Los Angeles, CA 90039

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
International Academy of Detoxification Specialists

I have audited the accompanying statement of assets, liabilities and net assets (deficit) - cash basis of the International Academy of Detoxification Specialists (a California non-profit public benefit corporation) as of December 31, 2003, and the related statement of support, expenses and other changes in net assets - cash basis for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 1, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets (deficit) of the International Academy of Detoxification Specialists as of December 31, 2003, and its support, expenses and other changes in net assets for the year then ended on the basis of accounting described in Note 1.



Los Angeles, California

April 12, 2004

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS (DEFICIT)

As of December 31, 2003

ASSETS

Current Assets:

Cash and cash equivalents	\$ 2,306
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Total Assets	<u>\$ 2,306</u>
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LIABILITIES AND NET ASSETS (DEFICIT)

Current Liabilities:

Loan payable	\$ 50,000
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Net Assets (Deficit) - Unrestricted	<u>(47,694)</u>
-------------------------------------	-----------------

Total Liabilities and Net Assets (Deficit)	<u>\$ 2,306</u>
--	-----------------

The accompanying notes are an integral part of these financial statements.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
STATEMENT OF SUPPORT, EXPENSES AND
OTHER CHANGES IN NET ASSETS - CASH BASIS

For the Year Ended December 31, 2003

UNRESTRICTED NET ASSETS

SUPPORT - unrestricted	\$ 327,326
Net assets released from restriction	<u>499,967</u>
Total Support and Net Assets Released from Restriction	<u>827,293</u>

EXPENSES

Program Expenses - New York Rescue Workers Detoxification Project:	
Grants for delivery of detoxification procedure	536,488
Other program-related expenses	<u>167,724</u>
Total Program Expenses	704,212
Administrative Expenses	147,388
Fund-raising Expenses	<u>85,106</u>
Total Expenses	<u>936,706</u>

Decrease in Unrestricted Net Assets	<u>(109,413)</u>
-------------------------------------	------------------

TEMPORARILY RESTRICTED NET ASSETS

SUPPORT - temporarily restricted	464,690
Net assets released from restriction	<u>(499,967)</u>

Decrease in Temporarily Restricted Net Assets	<u>(35,277)</u>
---	-----------------

Decrease in Total Net Assets	(144,690)
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NET ASSETS, beginning of year	<u>96,996</u>
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DEFICIT, end of year	<u>\$ (47,694)</u>
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The accompanying notes are an integral part of these financial statements.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
NOTES TO FINANCIAL STATEMENTS

December 31, 2003

NOTE 1 – BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES

Background –

The International Academy of Detoxification Specialists, a California non-profit public benefit corporation (hereinafter “IADS” or the “Organization”), was incorporated in 1999. The Organization’s primary purpose is to conduct and support research and education regarding the use of the detoxification procedure developed by L. Ron Hubbard to address the effects of environmental chemical contamination, occupational exposures and drug abuse. The Organization is tax exempt under Section 501(c)(3) of the Internal Revenue Code.

In 2002 the New York Rescue Workers Detoxification Project was formed in response to requests from union officials and rescue workers that detoxification treatment be made available to firefighters, paramedics, police and other rescue workers present at the World Trade Center site. On this project, in addition to its research and education activities, IADS assists and supports public health officials and health care providers to deliver the detoxification procedure to New York rescue workers on a humanitarian basis.

Basis of Presentation –

The accompanying financial statements have been prepared under the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles (“GAAP”). The principal differences between GAAP and the cash basis are that, under GAAP, support is generally recorded when pledged rather than when collected, and expenses and grants to others are generally recorded when incurred or committed to rather than when paid. Additionally, under the cash basis no statement of cash flows is presented.

Restricted Support –

Grants and contributions of cash or other assets are recorded as temporarily restricted support if they are received with donor stipulations regarding their use. When a donor-imposed restriction expires, that is, when a stipulated time restriction ends or stipulated purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of support, expenses and other changes in net assets as net assets released from restriction.

Functional Allocation of Expenses –

The Organization allocates direct costs incurred to its respective program, administrative, or fund-raising expense category. Indirect costs are allocated based on management’s estimate of the relative effort expended.

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
NOTES TO FINANCIAL STATEMENTS

December 31, 2003

NOTE 2 – LOAN PAYABLE

In December 2003 the Organization obtained a short-term loan for \$50,000 from a benefactor. Under the terms of the loan agreement, no interest accrues provided that the loan is repaid on or before its maturity date of December 11, 2004. The loan is unsecured. Management currently expects that the loan will be repaid prior to December 11, 2004.

NOTE 3 – CONCENTRATIONS OF CREDIT RISK

From time to time during the year ended December 31, 2003, the Organization's cash balances in banks exceeded the federally insured limits. There were no cash balances in excess of the federally insured limits at December 31, 2003.

NOTE 4 – CONCENTRATIONS OF SUPPORT

During the year ended December 31, 2003, the Organization received approximately 36% of its support from one major contributor and 25% of its support from a second major contributor. As it is always considered reasonably possible that any contributor could be lost, it therefore must also be considered that the Organization's ability to carry out its purposes could be impaired by such a loss. Management believes that the Organization's fundraising efforts subsequent to December 31, 2003 have been successful, including obtaining a substantial number of new contributors, and that the impact of the loss of any major contributor would be mitigated by contributions from these new contributors or other sources identified by its ongoing fundraising efforts.

NOTE 5 – RELATED PARTY TRANSACTIONS

The Organization requested, for cost-effectiveness purposes, that the New York Rescue Workers Detoxification Project, its primary activity during 2003, be managed by the Foundation for Advancements in Science and Education ("FASE"), a California non-profit public benefit corporation tax-exempt under Section 501(c)3 of the Internal Revenue Code. Under the terms of the agreement, the President of FASE agreed to serve as Project Director, and FASE is to provide certain management and support services to IADS. The agreement specifies that FASE's compensation shall be in accordance with the project's budget as it may exist from time to time, and that payment thereof is subject to the availability of funds. Total payments to FASE under this agreement were \$109,945 in 2003, primarily for project management and research coordination, and administrative support.

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Trustees
International Academy of Detoxification Specialists

My report on my audit of the basic financial statements of the International Academy of Detoxification Specialists for 2003 appears on Page 1. I conducted my audit in accordance with generally accepted auditing standards for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of functional expenses is presented for supplementary analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in cursive script that reads "Roland W. Fink CPA".

Los Angeles, California

April 12, 2004

INTERNATIONAL ACADEMY OF DETOXIFICATION SPECIALISTS
SCHEDULE OF FUNCTIONAL EXPENSES - CASH BASIS

For the Year Ended December 31, 2003

	Program Expenses	Administrative Expenses	Fund-raising Expenses	Total
Accounting services	\$ -	\$ 18,372	\$ -	\$ 18,372
Administrative support services	-	43,799	-	43,799
Bank and credit card charges	-	1,392	-	1,392
Conferences, conventions and meetings	12,176	-	26,500	38,676
Consulting services	50,571	5,967	12,678	69,216
Equipment rental and maintenance	10,084	-	600	10,684
Grants for delivery of detoxification procedure	536,488	-	-	536,488
Legal fees	10,425	-	-	10,425
Licenses, fees and taxes	-	70	-	70
Memberships, dues and fees	-	384	-	384
Photographic services	450	-	-	450
Project management and research coordination fees	24,276	14,363	14,363	53,002
Postage and shipping	-	92	-	92
Printing and publications	17,407	16,448	19,269	53,124
Supplies	2,977	3,600	2,156	8,733
Telephone	-	86	-	86
Travel	39,358	42,815	9,540	91,713
Total	\$ 704,212	\$ 147,388	\$ 85,106	\$ 936,706