

Return of Organization Exempt From Income Tax

2002

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

C Name of organization
ADOPT-A-CLASSROOM, INC.
 Number and street (or P O box if mail is not delivered to street address) Room/suite
1521 ALTON ROAD 78
 City or town state or country and ZIP + 4
MIAMI, FL 33139-330

D Employer identification number
65: 0828272

E Telephone number
(305) 674-4470

F Accounting method Cash Accrual
 Other (specify) ▶

G Web site ▶

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 ▶ **542,253**

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

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

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

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	236,021		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		236,021	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		198,002	
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4		168	
	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				
Revenue	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			
Revenue	9	Special events and activities (attach schedule)				
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	108,062		
	b	Less direct expenses other than fundraising expenses	9b	29,488		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		78,574	
Revenue	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			
Revenue	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		512,765	
	Expenses	13	Program services (from line 44, column (B))	13		251,351
14		Management and general (from line 44, column (C))	14		203,454	
15		Fundraising (from line 44, column (D))	15			
16		Payments to affiliates (attach schedule)	16			
17		Total expenses (add lines 13 and 14, column (A))	17		454,805	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		57,960	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		60,133	
	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		118,093	

RECEIVED
 AUG 13 2003
 OGDEN, UT

FILMED AUG 19 2003

512

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I</i>			(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25	Compensation of officers, directors, etc	25	55,000		55,000	
26	Other salaries and wages	26	69,563		69,563	
27	Pension plan contributions	27				
28	Other employee benefits	28				
29	Payroll taxes	29	8,963		8,963	
30	Professional fundraising fees	30				
31	Accounting fees	31	560		560	
32	Legal fees	32				
33	Supplies	33	251,351	251,351		
34	Telephone	34	5,458		5,458	
35	Postage and shipping	35	3,364		3,364	
36	Occupancy	36	13,806		13,806	
37	Equipment rental and maintenance	37	250		250	
38	Printing and publications	38	5,012		5,012	
39	Travel	39	5,096		5,096	
40	Conferences, conventions, and meetings	40				
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule)	42	273		273	
43	Other expenses not covered above (itemize) a	43a				
	b	43b				
c	See attached schedule	43c	36,109		36,109	
d		43d				
e		43e				
44	Total functional expenses (add lines 22 through 43). <i>Organizations completing columns (B)-(D), carry these totals to lines 13-15.</i>	44	454,805	251,351	203,454	

Joint Costs Check if you are following SOP 98-2

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

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

What is the organization's primary exempt purpose? SPONSORSHIP OF SCHOOL CLASSROOMS	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)
a PURCHASE OF SUPPLIES AND BOOKS FOR INDIVIDUAL CLASSROOMS	
(Grants and allocations \$ _____)	251,351
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)	251,351

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

Note		(A)		(B)	
<i>Where required attached schedules and amounts within the description column should be for end-of-year amounts only</i>		Beginning of year		End of year	
Assets	45 Cash—non-interest-bearing		112,407	45	115,686
	46 Savings and temporary cash investments			46	
	47a Accounts receivable	10,000			
	b Less allowance for doubtful accounts		6,250	47c	10,000
	48a Pledges receivable				
	b Less allowance for doubtful accounts			48c	
	49 Grants receivable			49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		10,128	50	
	51a Other notes and loans receivable (attach schedule)				
	b Less allowance for doubtful accounts			51c	
	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	
	55a Investments—land, buildings, and equipment basis				
	b Less accumulated depreciation (attach schedule)			55c	
56 Investments—other (attach schedule)			56		
57a Land buildings and equipment basis	3,793				
b Less accumulated depreciation (attach schedule)		273	57c	3,520	
58 Other assets (describe ▶ _____)		400	58	1,375	
59 Total assets (add lines 45 through 58) (must equal line 74)		129,185	59	130,581	
Liabilities	60 Accounts payable and accrued expenses		18,912	60	12,488
	61 Grants payable			61	
	62 Deferred revenue		50,140	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)			64b	
	65 Other liabilities (describe ▶ _____)			65	
66 Total liabilities (add lines 60 through 65)		69,052	66	12,488	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted		60,133	67	112,932
	68 Temporarily restricted			68	5,161
	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)		60,133	73	118,093	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)		129,185	74	130,581	

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 VI Other Information (See page 27 of the instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		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?		
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
81a	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81b	Enter direct or indirect political expenditures. See line 81 instructions		X
82a	Did the organization file Form 1120-POL for this year?		X
82b	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? 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)		X
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?		
85a	501(c)(4) (5) or (6) organizations Were substantially all dues nondeductible by members?		
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		
85c	Dues, assessments, and similar amounts from members		
85d	Section 162(e) lobbying and political expenditures		
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
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?		
86a	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
86b	b Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) orgs Enter a Gross income from members or shareholders		
87b	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ _____ section 4912 ▶ _____ section 4955 ▶ _____		
89b	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		X
90a	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
90b	Enter Amount of tax on line 89c above, reimbursed by the organization ▶ _____		
90a	List the states with which a copy of this return is filed ▶ FLORIDA		
90b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)		
91	The books are in care of ▶ JAMES F ROSENBERG Telephone no ▶ (305) 647-4470 Located at ▶ 1521 ALTON ROAD, SUITE #78, MIAMI, FL ZIP + 4 ▶ 33139-3301		
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 ▶ 92		

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

	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	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a RESTRICTED CONTRIBUTIONS					198,002
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					168
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					78,574
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))					276,744
105 Total (add line 104, columns (B), (D), and (E))					276,744

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
101	NET SPECIAL EVENT INCOME GENERATED AWARENESS IN THE COMMUNITIES

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

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

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

- (a) Did the organization during the year receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 - (b) Did the organization, during the year, pay premiums directly or indirectly on a personal benefit contract? Yes No
- Note** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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.

Date 12-11-03
Berg, Executive Director

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

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

ADOPT-A-CLASSROOM, INC

Employer identification number

65 0828272

Part I

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

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

Part II

Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 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 ▶	0	

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

	Yes	No
1 During the year has the organization attempted to influence national, state, or local legislation including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI A or line 1 of Part VI B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		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?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1 000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships fellowships, student loans, etc ? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box)

- 5 A church convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal state or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable etc functions—subject to certain exceptions and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above or (2) section 501(c)(4) (5), or (6) if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10 11 or 12) *Use cash method of accounting*

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts grants and contributions received (Do not include unusual grants See line 28)	190,364	68,668	23,365	3,000	285,397
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	571	593			1,164
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	190,935	69,261	23,365	3,000	286,561
24 Line 23 minus line 17	190,935	69,261	23,365	3,000	286,561
25 Enter 1% of line 23	1,909	693	234	30	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e) line 24	▶	26a	
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	
d Add Amounts from column (e) for lines 18 _____ 19 _____	▶		26d	
22 _____ 26b _____	▶		26e	
e Public support (line 26c minus line 26d total)	▶		26e	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶		26f	%

27 Organizations described on line 12 **a** For amounts included in lines 15 16 and 17 that were received from a disqualified person 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 <u>285,397</u> 16 _____	▶	27c	285,397
17 _____ 20 _____ 21 _____	▶	27d	
d Add Line 27a total _____ and line 27b total _____	▶	27e	285,397
e Public support (line 27c total minus line 27d total)	▶	27e	285,397
f Total support for section 509(a)(2) test Enter amount from line 23 column (e) ▶ 27f 286,561	▶	27f	286,561
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶	27g	99.593804%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶	27h	0.406196%

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

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter bylaws other governing instrument or in a resolution of its governing body?		
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?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues brochures announcements, and other written communications to the public dealing with student admissions programs and scholarships?		
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)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
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?		
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		
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		

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

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

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
(The term "expenditures" means amounts paid or incurred)															
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	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—														
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">If the amount on line 40 is—</td> <td style="width: 50%; border: none;">The lobbying nontaxable amount is—</td> </tr> <tr> <td style="border: none;">Not over \$500,000</td> <td style="border: none;">20% of the amount on line 40</td> </tr> <tr> <td style="border: none;">Over \$500,000 but not over \$1,000,000</td> <td style="border: none;">\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td style="border: none;">Over \$1,000,000 but not over \$1,500,000</td> <td style="border: none;">\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td style="border: none;">Over \$1,500,000 but not over \$17,000,000</td> <td style="border: none;">\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td style="border: none;">Over \$17,000,000</td> <td style="border: none;">\$1,000,000</td> </tr> </table>		If the amount on line 40 is—	The lobbying nontaxable amount is—	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 40 is—	The lobbying nontaxable amount is—														
Not over \$500,000	20% of the amount on line 40														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
42	Grassroots nontaxable amount (enter 25% of line 41)	42													
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0												
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0												

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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

During the year did the organization attempt to influence national state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators their staffs government officials or a legislative body
- h Rallies demonstrations seminars conventions speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h)

Yes	No	Amount
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

▶ See separate instructions ▶ Attach to your tax return

Attachment
Sequence No **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

ADOPT-A-CLASSROOM, INC

EDUCATIONAL SUPPORT

65-0828272

Part I Election To Expense Certain Tangible Property Under Section 179

Note If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	\$24,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less enter 0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see page 2 of the instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10 but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2003 Add lines 9 and 10 less line 12 ▶	13	

Note Do not use Part II or Part III below for listed property Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property) (See page 4 of the instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts check here ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		3,793	3 yr	HY	200DB	273
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C—Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see page 6 of the instructions)

21	Listed property Enter amount from line 28	21	
22	Total Add amounts from line 12 lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr	22	273
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form 990	Supplemental Schedule		For Tax Year 2002
Name	ADOPT-A-CLASSROOM, INC	Employer ID Number	65-0828272

Page 1, Part I, line 20

Description	Amount
ROUNDING	
Total	<u> </u> \$

Page 2, part II, line 43

	Total	Program Services	Management and general	Fundraising
BANK CHARGES	220		220	
CONTRACT LABOR AND CONSULTANTS	11,227		11,227	
PERMITS AND LICENSES	1,413		1,413	
CREDIT CARD PROCESSING FEES	3,245		3,245	
INSURANCE	11,106		11,106	
INTERNET ACCESS	1,424		1,424	
DUES AND SUBSCRIPTIONS	325		325	
NEW YORK OFFICE EXPENSE	179		179	
OFFICE PURCHASES	1,323		1,323	
OFFICE SUPPLIES	3,008		3,008	
POST OFFICE BOX RENTAL	160		160	
ALARM EXPENSE	451		451	
OFFICE CLEANING	175		175	
WATER FOUNTAIN	255		255	
NEWSLETTER	1,598		1,598	
	<u>\$ 36,109</u>	<u>\$</u>	<u>\$ 36,109</u>	<u>\$</u>

Form 990	Supplemental Schedule	For Tax Year 2002
Name ADOPT-A-CLASSROOM, INC		Employer ID Number 65-0828272

Page 3, part 4, Line 50

Loan receivable

Borrower name and title EMPLOYEE ADVANCES
Original amount 10 128
Balance due
Date of note
Maturity date
Repayment terms
Interest rate 0 0000
Security provided by borrower
Purpose of loan
Desc and FMV of consideration

Total

\$

Page 3, part IV, line 57

<u>Cost or other basis</u>	<u>Accumulated depreciation</u>	<u>Book value</u>
1,567	112	1 455
2,226	161	2,065
<u>\$ 3,793</u>	<u>\$ 273</u>	<u>\$ 3,520</u>

FURNITURE AND FIXTURES
COMPUTER EQUIPMENT

Total

Form 990	Supplemental Schedule	For Tax Year 2002
Name ADOPT-A-CLASSROOM, INC		Employer ID Number 65-0828272

Page 3, Part IV, Line 58

Description	Amount
SECURITY DEPOSIT	1,375
Total	<u>\$ 1,375</u>

Page 1, part I, line 9

Description	Revenue from event	Expenses related to event	Gain/Loss
FUNDRAISERS	108,062	29,488	78,574
Total	<u>\$ 108,062</u>	<u>\$ 29,488</u>	<u>\$ 78,574</u>