

# 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)

**2002**

**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 **01/01**, 2002, and ending **06/30**, 2003

**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 ▶ **209,880**

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

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

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

		1a	1b	1c	1d	2	3	4	5	6a	6b	6c	7	8a	8b	8c	8d	9a	9b	9c	10a	10b	10c	11	12	13	14	15	16	17	18	19	20	21				
Revenue	1 Contributions, gifts, grants, and similar amounts received																																					
	a Direct public support	85,802																																				
	b Indirect public support																																					
	c Government contributions (grants)																																					
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)					85,802																																
	2 Program service revenue including government fees and contracts (from Part VII, line 93)						67,202																															
	3 Membership dues and assessments																																					
	4 Interest on savings and temporary cash investments																																					
	5 Dividends and interest from securities																																					
	6a Gross rents																																					
	b Less rental expenses																																					
	c Net rental income or (loss) (subtract line 6b from line 6a)																																					
7 Other investment income (describe ▶)																																						
Expenses	8a Gross amount from sales of assets other than inventory																																					
	b Less cost or other basis and sales expenses																																					
	c Gain or (loss) (attach schedule)																																					
	d Net gain or (loss) (combine line 8c, columns (A) and (B))																																					
	9 Special events and activities (attach schedule)																																					
	a Gross revenue (not including \$ _____ of contributions reported on line 1a)																																					
	b Less direct expenses other than fundraising expenses																																					
	c Net income or (loss) from special events (subtract line 9b from line 9a)																																					
	10a Gross sales of inventory less returns and allowances																																					
	b Less cost of goods sold																																					
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)																																					
	11 Other revenue (from Part VII, line 103)																																					
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c and 11)																																						
13 Program services (from line 44, column (B))																																						
14 Management and general (from line 44, column (C))																																						
15 Fundraising (from line 44, column (D))																																						
16 Payments to affiliates (attach schedule)																																						
17 Total expenses (add lines 16 and 44, column (A))																																						
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)																																					
	19 Net assets or fund balances at beginning of year (from line 73, column (A))																																					
	20 Other changes in net assets or fund balances (attach explanation)																																					
	21 Net assets or fund balances at end of year (combine lines 18, 19 and 20)																																					

AUG 19 2003 FILMED

RECEIVED  
 AUG 13 2003  
 OGDEN, UT  
 IRS OSC

263

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	28,250		28,250	
26	Other salaries and wages	37,625		37,625	
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes	5,145		5,145	
30	Professional fundraising fees				
31	Accounting fees	3,488		3,488	
32	Legal fees				
33	Supplies	108,986	108,986		
34	Telephone	2,806		2,806	
35	Postage and shipping	841		841	
36	Occupancy	5,592		5,592	
37	Equipment rental and maintenance				
38	Printing and publications	1,082		1,082	
39	Travel	2,790		2,790	
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	1,064		1,064	
43	Other expenses not covered above (itemize) a				
b	.....				
c	<b>See attached schedule</b> .....	25,524		25,524	
d	.....				
e	.....				
44	<b>Total functional expenses</b> (add lines 22 through 43) <i>Organizations completing columns (B)-(D), carry these totals to lines 13-15</i>	223,193	108,986	114,207	

**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? <b>SPONSORSHIP OF SCHOOL CLASSROOMS</b>	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)
<b>a PURCHASE OF SUPPLIES AND BOOKS FOR INDIVIDUAL CLASSROOMS</b> .....	
..... ..... (Grants and allocations \$ _____ )	108,986
<b>b</b> .....	
..... ..... (Grants and allocations \$ _____ )	
<b>c</b> .....	
..... ..... (Grants and allocations \$ _____ )	
<b>d</b> .....	
..... ..... (Grants and allocations \$ _____ )	
<b>e Other program services</b> (attach schedule) (Grants and allocations \$ _____ )	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)	108,986

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

<b>Note</b> <i>Where required attached schedules and amounts within the description column should be for end-of-year amounts only</i>		<b>(A)</b> Beginning of year		<b>(B)</b> End of year
<b>Assets</b>	<b>45</b> Cash—non-interest-bearing	115,686	<b>45</b>	91,928
	<b>46</b> Savings and temporary cash investments		<b>46</b>	
	<b>47a</b> Accounts receivable	12,500		
	<b>b</b> Less allowance for doubtful accounts		<b>47c</b>	12,500
	<b>48a</b> Pledges receivable			
	<b>b</b> Less allowance for doubtful accounts		<b>48c</b>	
	<b>49</b> Grants receivable		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		<b>50</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule)			
	<b>b</b> Less allowance for doubtful accounts		<b>51c</b>	
	<b>52</b> Inventories for sale or use		<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges		<b>53</b>	
	<b>54</b> Investments—securities (attach schedule) <span style="float: right;">▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV</span>		<b>54</b>	
	<b>55a</b> Investments—land, buildings and equipment basis			
	<b>b</b> Less accumulated depreciation (attach schedule)		<b>55c</b>	
	<b>56</b> Investments—other (attach schedule)		<b>56</b>	
	<b>57a</b> Land, buildings, and equipment basis	3,793		
	<b>b</b> Less accumulated depreciation (attach schedule)	1,337	3,520	<b>57c</b>
<b>58</b> Other assets (describe ▶ _____ )		1,375	<b>58</b>	1,375
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74)		130,581	<b>59</b>	108,259
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses	12,488	<b>60</b>	11,869
	<b>61</b> Grants payable		<b>61</b>	
	<b>62</b> Deferred revenue		<b>62</b>	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule)		<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule)		<b>64b</b>	
	<b>65</b> Other liabilities (describe ▶ _____ )		<b>65</b>	
<b>66 Total liabilities</b> (add lines 60 through 65)		12,488	<b>66</b>	11,869
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 67 through 69 and lines 73 and 74</b>			
	<b>67</b> Unrestricted	112,932	<b>67</b>	91,229
	<b>68</b> Temporarily restricted	5,161	<b>68</b>	5,161
	<b>69</b> Permanently restricted		<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 70 through 74</b>			
	<b>70</b> Capital stock, trust principal, or current funds		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income or other funds		<b>72</b>	
<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72) (column (A) must equal line 19, column (B) must equal line 21)		118,093	<b>73</b>	96,390
<b>74 Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		130,581	<b>74</b>	108,259

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
<b>76</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes" attach a detailed description of each activity	<b>76</b>	X
<b>77</b>	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	<b>77</b>	X
<b>78a</b>	Did the organization have unrelated business gross income of \$1 000 or more during the year covered by this return?	<b>78a</b>	X
<b>b</b>	If "Yes" has it filed a tax return on <b>Form 990-T</b> for this year?	<b>78b</b>	
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes" attach a statement	<b>79</b>	X
<b>80a</b>	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?	<b>80a</b>	X
<b>b</b>	If "Yes," enter the name of the organization _____ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
<b>81a</b>	Enter direct or indirect political expenditures. See line 81 instructions	<b>81a</b>	
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year?	<b>81b</b>	X
<b>82a</b>	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?	<b>82a</b>	X
<b>b</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.)	<b>82b</b>	
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	X
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	X
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>	X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	
<b>85</b>	<b>501(c)(4), (5), or (6) organizations</b> <b>a</b> Were substantially all dues nondeductible by members?	<b>85a</b>	
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2 000 or less? If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	<b>85b</b>	
<b>c</b>	Dues, assessments, and similar amounts from members	<b>85c</b>	
<b>d</b>	Section 162(e) lobbying and political expenditures	<b>85d</b>	
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b>	
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	
<b>h</b>	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?	<b>85h</b>	
<b>86</b>	<b>501(c)(7) orgs</b> Enter <b>a</b> Initiation fees and capital contributions included on line 12	<b>86a</b>	
<b>b</b>	Gross receipts included on line 12 for public use of club facilities	<b>86b</b>	
<b>87</b>	<b>501(c)(12) orgs</b> Enter <b>a</b> Gross income from members or shareholders	<b>87a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	
<b>88</b>	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	<b>88</b>	X
<b>89a</b>	<b>501(c)(3) organizations</b> Enter Amount of tax imposed on the organization during the year under section 4911 _____, section 4912 _____, section 4955 _____		
<b>b</b>	<b>501(c)(3) and 501(c)(4) orgs</b> 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	<b>89b</b>	X
<b>c</b>	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
<b>d</b>	Enter Amount of tax on line 89c, above, reimbursed by the organization		
<b>90a</b>	List the states with which a copy of this return is filed <b>FLORIDA</b>		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2002. (See instructions.)	<b>90b</b>	
<b>91</b>	The books are in care of <b>JAMES F. ROSENBERG</b> Telephone no <b>(305) 647-4470</b> Located at <b>1521 ALTON ROAD, SUITE #78, MIAMI, FL</b> ZIP + 4 <b>33139-3301</b>		
<b>92</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of <b>Form 1041</b> —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <b>92</b>		

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

**Note** Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>93</b> Program service revenue					
<b>a</b> <b>RESTRICTED CONTRIBUTIONS</b>					<b>67,202</b>
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments					<b>10</b>
<b>96</b> Dividends and interest from securities					
<b>97</b> Net rental income or (loss) from real estate					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events					<b>48,476</b>
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue <b>a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>104</b> Subtotal (add columns (B), (D), and (E))					<b>115,688</b>
<b>105</b> Total (add line 104, columns (B), (D) and (E))					<b>115,688</b>

**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)
<b>101</b>	<b>NET SPECIAL EVENT INCOME GENERATED AWARENESS IN THE COMMUNITIES</b>

**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 11-18-03  
 Executive Director

**SCHEDULE A**  
(Form 990 or 990-EZ)

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

OMB No 1545 0047

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

**2002**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information—(See separate instructions)**

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

Name of the organization

**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
<b>1</b> 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
<b>2</b> 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 )		
<b>a</b> Sale exchange, or leasing of property?		X
<b>b</b> Lending of money or other extension of credit?		X
<b>c</b> Furnishing of goods, services, or facilities?		X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1 000)?		X
<b>e</b> Transfer of any part of its income or assets?		X
<b>3</b> Does the organization make grants for scholarships fellowships, student loans etc? (See Note below)		X
<b>4</b> Do you have a section 403(b) annuity plan for your employees?		X
<b>Note</b> 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 _____ 22 _____ 26b _____					26d
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f %
27 Organizations described on line 12	a For amounts included in lines 15 16, and 17 that were received from a disqualified person 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 _____ 17 _____ 20 _____ 21 _____					27c <u>285,397</u>
d Add Line 27a total _____ and line 27b total _____					27d _____
e Public support (line 27c total minus line 27d total)					27e <u>285,397</u>
f Total support for section 509(a)(2) test Enter amount from line 23 column (e)	27f <u>286,561</u>				27f <u>286,561</u>
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g <u>99.593804%</u>
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h <u>0.406196%</u>
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
<b>29</b> 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?		
<b>30</b> 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?		
<b>31</b> 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 ) ..... ..... .....		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues brochures, announcements and other written communications to the public dealing with student admissions programs and scholarships?		
<b>d</b> 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 ) ..... .....		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?  If you answered Yes to any of the above please explain (If you need more space, attach a separate statement ) ..... .....		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</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		
<b>35</b> 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

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred )			
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount Enter the amount from the following table—		
	<b>If the amount on line 40 is—</b>		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	<b>The lobbying nontaxable amount is—</b>		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>	<b>0</b>
<b>44</b>	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>	<b>0</b>

**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
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> 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	Yes	No	Amount
<b>a</b> Volunteers		X	
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h )		X	
<b>c</b> Media advertisements		X	
<b>d</b> Mailings to members legislators or the public		X	
<b>e</b> Publications, or published or broadcast statements		X	
<b>f</b> Grants to other organizations for lobbying purposes		X	
<b>g</b> Direct contact with legislators, their staffs government officials or a legislative body		X	
<b>h</b> Rallies demonstrations seminars conventions speeches lectures or any other means		X	
<b>i</b> 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



**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 <b>ADOPT-A-CLASSROOM, INC</b>	Business or activity to which this form relates <b>EDUCATIONAL SUPPORT</b>	Identifying number <b>65-0828272</b>
--	---	---

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

**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)	<b>14</b>	
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	<b>15</b>	
16 Other depreciation (including ACRS) (see page 4 of the instructions)	<b>16</b>	

**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	<b>17</b>	1,064
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						
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			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	<b>21</b>	
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	<b>22</b>	1,064
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

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

**Page 1, Part I, line 20**

Description	Amount
ROUNDING	_____
<b>Total</b>	<b>_____ \$</b>

**Page 2, part II, line 43**

	<u>Total</u>	<u>Program Services</u>	<u>Management and general</u>	<u>Fundraising</u>
BANK CHARGES	117		117	
CONTRACT LABOR AND CONSULTANTS	13,687		13,687	
PERMITS AND LICENSES	366		366	
CREDIT CARD PROCESSING FEES	1,772		1,772	
ALARM EXPENSE	197		197	
INSURANCE	4,877		4,877	
INTERNET ACCESS	476		476	
MISCELLANEOUS	1,261		1,261	
UTILITIES	275		275	
OFFICE PURCHASES	230		230	
OFFICE SUPPLIES	1,385		1,385	
POST OFFICE BOX RENTAL	232		232	
WATER FOUNTAIN	109		109	
DUES AND SUBSCRIPTIONS	500		500	
OFFICE CLEANING	40		40	
	<u>\$ 25,524</u>	<u>\$</u>	<u>\$ 25,524</u>	<u>\$</u>



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

**Page 3, Part IV, Line 58**

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

**Page 1, part I, line 9**

Description	Revenue from event	Expenses related to event	Gain/Loss
FUNDRAISERS	56,866	8,390	48,476
<b>Total</b>	<u>\$ 56,866</u>	<u>\$ 8,390</u>	<u>\$ 48,476</u>