

Return of Organization Exempt From Income Tax

OMB No 1545 0047

2005

Department of the Treasury
Internal Revenue ServiceUnder 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

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

A For the 2005 calendar year, or tax year beginning , 2005, 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
instruc-
tions.ROYAL FAMILY KIDS' CAMPS, INC.
3000 W. MAC ARTHUR BLVD #412
SANTA ANA, CA 92704

D Employer Identification Number

33-0380021

E Telephone number

714-438-2494

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 Web site: WWW.RFKC.ORG

J Organization type
(check only one)☒ 501(c) 3 (insert no) ☐ 4947(a)(1) or ☐ 527K 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
chooses to file a return, be sure to file a complete return. Some states require a
complete return.

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 Group Exemption Number ▶

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,978,862.

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

1	Contributions, gifts, grants, and similar amounts received.		
a	Direct public support	1a	1,437,405.
b	Indirect public support	1b	
c	Government contributions (grants)	1c	
d	Total (add lines 1a through 1c) (cash \$ 1,355,390. noncash \$ 82,015.)	1d	1,437,405.
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	93,044.
3	Membership dues and assessments	3	
4	Interest on savings and temporary cash investments.	4	
5	Dividends and interest from securities	5	2,141.
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	
9	Special events and activities (attach schedule). If any amount is from gaming, check here ☐		
a	Gross revenue (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	446,272.
b	Less: cost of goods sold	10b	338,253.
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	108,019.
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	1,640,609.
13	Program services (from line 44, column (B))	13	4,002,019.
14	Management and general (from line 44, column (C))	14	171,440.
15	Fundraising (from line 44, column (D))	15	55,788.
16	Payments to affiliates (attach schedule)	16	
17	Total expenses (add lines 16 and 44, column (A))	17	4,229,247.
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-2,588,638.
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	3,063,165.
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	474,527.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

TEEA0109L 02/03/06

Form 990 (2005)

SCANNED DEC 18 2005

615

16

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) SEE STM 2 (cash \$ non-cash \$ 2830000.) If this amount includes foreign grants, check here ☐	22	2,830,000.	2,830,000.		
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	78,022.	66,319.	10,143.	1,560.
26 Other salaries and wages	26	463,768.	394,203.	60,290.	9,275.
27 Pension plan contributions	27	43,724.	37,165.	5,684.	875.
28 Other employee benefits	28	113,640.	96,594.	14,773.	2,273.
29 Payroll taxes	29	41,814.	35,542.	5,436.	836.
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	22,166.	18,841.	2,882.	443.
34 Telephone	34	11,716.	9,959.	1,523.	234.
35 Postage and shipping	35	26,604.	22,613.	3,459.	532.
36 Occupancy	36	31,800.	27,030.	4,134.	636.
37 Equipment rental and maintenance	37	2,986.	2,538.	388.	60.
38 Printing and publications	38				
39 Travel	39	51,073.	51,073.		
40 Conferences, conventions, and meetings	40				
41 Interest	41	603.	513.	78.	12.
42 Depreciation, depletion, etc (attach schedule)	42	16,040.	13,634.	2,085.	321.
43 Other expenses not covered above (itemize): a SEE STATEMENT 3	43a	495,291.	395,995.	60,565.	38,731.
b	43b				
c	43c				
d	43d				
e	43e				
f	43f				
g	43g				
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	4,229,247.	4,002,019.	171,440.	55,788.

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 \$ _____.

BAA

Form 990 (2005)

Part III

Statement of Program Service Accomplishments

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.

What is the organization's primary exempt purpose? ▶ <u>PROVIDE PROGRAMS FOR ABUSED CHILDREN</u>		Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
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)		
a <u>SEE STATEMENT 4</u>		
(Grants and allocations \$ <u>2,830,000.</u>) If this amount includes foreign grants, check here ▶ ☐		4,002,019.
b		
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ ☐		
c		
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ ☐		
d		
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ ☐		
e Other program services		
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ ☐		
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		4,002,019.

Part IV Balance Sheets (See 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
ASSETS	45 Cash — non-interest-bearing	81,711.	45	104,198.
	46 Savings and temporary cash investments	45,915.	46	241,966.
	47a Accounts receivable	47a 15,125.		
	b Less: allowance for doubtful accounts	47b 2,873.	47c	12,252.
	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 & loans receivable (attach sch.)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use	124,673.	52	129,094.
	53 Prepaid expenses and deferred charges	6,482.	53	750.
	54 Investments — securities (attach schedule)	2,830,000.	54	
	55a Investments — land, buildings, & equipment, basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b	55c	
56 Investments — other (attach schedule)		56		
57a Land, buildings, and equipment, basis	57a 185,890.			
b Less: accumulated depreciation (attach schedule)	57b 156,018.	57c	29,872.	
58 Other assets (describe ► _____)		58		
59 Total assets (must equal line 74). Add lines 45 through 58	3,121,988.	59	518,132.	
LIABILITIES	60 Accounts payable and accrued expenses	58,823.	60	43,605.
	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)		64b	
	65 Other liabilities (describe ► _____)		65	
	66 Total liabilities. Add lines 60 through 65	58,823.	66	43,605.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	167,440.	67	189,889.
	68 Temporarily restricted	2,895,725.	68	284,638.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here ☐ 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)	3,063,165.	73	474,527.
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	3,121,988.	74	518,132.	

BAA

Form 990 (2005)

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	1,747,361.
b	Amounts included on line a but not on Part I, line 12:			
	1 Net unrealized gains on investments	b1		
	2 Donated services and use of facilities	b2	18,000.	
	3 Recoveries of prior year grants	b3		
	4 Other (specify): SEE STM 6	b4	338,253.	
	Add lines b1 through b4		b	356,253.
c	Subtract line b from line a		c	1,391,108.
d	Amounts included on Part I, line 12, but not on line a :			
	1 Investment expenses not included on Part I, line 6b	d1		
	2 Other (specify): SEE STM 7	d2	249,501.	
	Add lines d1 and d2		d	249,501.
e	Total revenue (Part I, line 12). Add lines c and d		e	1,640,609.

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

a	Total expenses and losses per audited financial statements	a	4,585,500.
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	18,000.
2	Prior year adjustments reported on Part I, line 20.	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify). _____ SEE STMT 8	b4	338,253.
	Add lines b1 through b4	b	356,253.
c	Subtract line b from line a	c	4,229,247.
d	Amounts included on Part I, line 17, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify). _____	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17). Add lines c and d	e	4,229,247.

Part V-A **Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

[illegible]

Part VI Other Information (continued)

		Yes	No
82 a	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?	82 a 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.)	82 b 18,000.	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83 a X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83 b X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84 a	X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84 b N/A	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85 a N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85 b N/A	
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.			
c	Dues, assessments, and similar amounts from members.	85 c N/A	
d	Section 162(e) lobbying and political expenditures	85 d N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85 e N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85 f N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85 g N/A	
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?	85 h N/A	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86 a N/A	
b	Gross receipts, included on line 12, for public use of club facilities.	86 b N/A	
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87 a N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87 b N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX.	88	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction.	89 b	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.
90 a	List the states with which a copy of this return is filed ▶ CA		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90 b	10
91 a	The books are in care of ▶ GLENN HOWARD Telephone number ▶ 714-438-2494 Located at ▶ 3000 W MAC ARTHUR BLVD 412 SANTA ANA, CA, ZIP + 4 ▶ 92704		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ▶	91 b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Statements			
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If 'Yes,' enter the name of the foreign country ▶	91 c	X
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 – Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92	N/A ▶	N/A

BAA

Form 990 (2005)

Part VII Analysis of Income-Producing Activities (See the instructions.)**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a DIRECTORS' TRAINING					93,044.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities			14	2,141.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop.					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory			3	108,019.	
103 Other revenue. a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				110,160.	93,044.
105 Total (add line 104, columns (B), (D), and (E))					203,204.

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 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).
93A	FEES ARE COLLECTED FOR TRAINING PROGRAMS DESIGNED TO ENRICH DIRECTORS WHO WILL BE WORKING AT THE SUMMER CAMPS WITH ABUSED AND NEGLECTED CHILDREN.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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 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 <i>Glenn A. Howard, CFO</i>		Date 11-14-06	
Paid Preparer's Use Only	Preparer's signature <i>Jeffrey T. Gray</i>	Date 11/10/06	Check if self-employed ☐	Preparer's SSN or PTIN (See General Instruction W) P00199491
	Firm's name (or yours if self-employed), address, and ZIP + 4 RONALD BLUE & CO., LLC 1851 N. TUSTIN AVE. SUITE 1000 SANTA ANA, CA 92705		EIN 58-1411966	Phone no 714 543-0500

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

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

Supplementary Information — (See separate instructions.)

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

OMB No 1545-0047

2005

Name of the organization

ROYAL FAMILY KIDS' CAMPS, INC.

Employer identification number

33-0380021

Part I

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions. List each one. If there are none, enter 'None'.)

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
SEE STATEMENT 11		64,895.	8,487.	0.
Total number of other employees paid over \$50,000. ▶		0		

Part II — A

Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions. List each one (whether individuals or firms). If there are none, enter 'None'.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		0

Part II — B

Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None' See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶		0

Part III Statements About Activities (See 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. ▶ \$ N/A
(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)

SEE STATEMENT 12

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 expenses 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

b Do you have a section 403(b) annuity plan for your employees?

3b X

c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?

3c X

- 4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?

4a X

b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?

4b X

Part IV Reason for Non-Private Foundation Status (See instructions.)The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 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). Check the box that describes the type of supporting organization. ▶ ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations. (See instructions.)

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

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.***Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	848,930.	769,815.	656,157.	628,036.	2,902,938.
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	479,578.	446,512.	319,332.	358,847.	1,604,269.
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	1,284.	1,250.	1,940.	3,352.	7,826.
19 Net income from unrelated business activities not included in line 18					0.
20 Tax revenues levied for the organization's benefit 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 SEE STMT 13	349.	7,236.	2,934.	2,761.	13,280.
23 Total of lines 15 through 22	1,330,141.	1,224,813.	980,363.	992,996.	4,528,313.
24 Line 23 minus line 17.	850,563.	778,301.	661,031.	634,149.	2,924,044.
25 Enter 1% of line 23.	13,301.	12,248.	9,804.	9,930.	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 . . . N/A. ▶ **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 2001 through 2004 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:
 (2004) _____ 11,778. (2003) _____ 0. (2002) _____ 0. (2001) _____ 0.

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 11b, 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.
 (2004) _____ 47,398. (2003) _____ 0. (2002) _____ 0. (2001) _____ 0.

c Add: Amounts from column (e) for lines: **15** 2,902,938. **16** _____
17 1,604,269. **20** _____ **21** _____ ▶ **27c** 4,507,207.

d Add: Line 27a total 11,778. and line 27b total 47,398. ▶ **27d** 59,176.

e Public support (line 27c total minus line 27d total) . . . ▶ **27e** 4,448,031.

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ **27f** 4,528,313.

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ **27g** 98.23 %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ **27h** 0.17 %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

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

		N/A	Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	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? 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.) ----- -----	32a 32b 32c 32d		
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.) ----- ----- -----	33a 33b 33c 33d 33e 33f 33g 33h		
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 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 — <table><thead><tr><th>If the amount on line 40 is —</th><th>The lobbying nontaxable amount is —</th></tr></thead><tbody><tr><td>Not over \$500,000</td><td>20% of the amount on line 40</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></tbody></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	41	
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													
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.)

	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

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

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:	Yes	No	Amount
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.

STATEMENT 1
FORM 990, PART I, LINE 10
GROSS PROFIT (LOSS) FROM SALES OF INVENTORY

MERCHANDISE SALES	\$	446,272.
GROSS SALES	\$	446,272.
LESS RETURNS & ALLOWANCES		0.
NET SALES	\$	446,272.
LESS COST OF GOODS SOLD		338,253.
GROSS PROFIT FROM SALES OF INVENTORY	\$	108,019.

STATEMENT 2
FORM 990, PART II, LINE 22
GRANTS AND ALLOCATIONS

NONCASH GRANTS AND ALLOCATIONS

CLASS OF ACTIVITY:	MINISTRY SUPPORT	
DONEE'S NAME:	FOR THE CHILDREN FOUNDATION	
DONEE'S ADDRESS:	3000 W. MACARTHUR BLVD. #412	
	SANTA ANA, CA 92704	
RELATIONSHIP OF DONEE:	AFFILIATE	
DESCRIPTION OF PROPERTY:	1,000,000 SHARES OF RTMRG	
DATE OF GIFT:	5/31/2005	
BOOK VALUE:	2,830,000.	
METHOD USED TO DETERMINE BV:	FMV APPRAISED, 10/07/04	
FAIR MARKET VALUE:		\$ 2,830,000.
METHOD USED TO DETERMINE FMV:	FMV APPRAISED, 10/07/04	

TOTAL GRANTS AND ALLOCATIONS \$ 2,830,000.

STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
AUTO	2,347.	1,995.	305.	47.
BANQUETS	29,414.			29,414.
BOOKS	5,038.	4,282.	655.	101.
CAMP	151,058.	128,399.	19,638.	3,021.
CURRICULUM DEVELOPMENT	41,278.	35,086.	5,366.	826.
DIRECTORS TRAINING	47,400.	40,290.	6,162.	948.
DISPLAY BOOTH	2,060.	1,751.	268.	41.
DUES	12,462.	10,593.	1,620.	249.
HOSPITALITY	11,401.	9,691.	1,482.	228.
INSURANCE	15,157.	12,883.	1,971.	303.
MARKETING	56,473.	48,002.	7,342.	1,129.
NEWSLETTER	44,516.	37,839.	5,787.	890.
OFFICE EXPENSES	15,969.	13,574.	2,076.	319.
OUTSIDE SERVICES	9,945.	8,453.	1,293.	199.
PASSING THE SCEPTER	9,490.	8,067.	1,233.	190.
PROFESSIONAL SERVICES	27,806.	23,635.	3,615.	556.

ROYAL FAMILY KIDS' CAMPS, INC.

33-0380021

STATEMENT 3 (CONTINUED)
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
PUBLIC RELATIONS	13,477.	11,455.	1,752.	270.
TOTAL	\$ 495,291.	\$ 395,995.	\$ 60,565.	\$ 38,731.

STATEMENT 4
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
ROYAL FAMILY KIDS' CAMP, INC. PROVIDES CHRISTIAN MINISTRY TO ABUSED AND NEGLECTED CHILDREN THROUGH SUMMER CAMP PROGRAMS. OVER 35,000 KIDS HAVE ATTENDED THESE ONE-WEEK SUMMER CAMPS LOCATED IN 40 STATES ACROSS THE UNITED STATES. IN ADDITION, THERE ARE CAMPS LOCATED ABROAD IN AUSTRALIA, SINGAPORE, SOUTH AFRICA, AND THE PHILIPPINES. THERE ARE OVER 6,000 ADULT VOLUNTEERS WHO GIVE UP A WEEK OF VACATION FOR ABUSED AND NEGLECT CHILDREN.	2,830,000.	4,002,019.
INCLUDES FOREIGN GRANTS: NO		
	<u>\$ 2,830,000.</u>	<u>\$ 4,002,019.</u>

STATEMENT 5
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
AUTOMOBILES / TRANSPORTATION EQUIPMENT	\$ 16,829.	\$ 16,547.	\$ 282.
FURNITURE AND FIXTURES	45,980.	41,704.	4,276.
MACHINERY AND EQUIPMENT	97,282.	76,726.	20,556.
MISCELLANEOUS	25,799.	21,041.	4,758.
TOTAL	\$ 185,890.	\$ 156,018.	\$ 29,872.

STATEMENT 6
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

COST OF GOODS SOLD		\$ 338,253.
TOTAL		\$ 338,253.

STATEMENT 7
FORM 990, PART IV-A, LINE D(2)
OTHER AMOUNTS

CONTRIBUTIONS - TEMPORARILY RESTRICTED

TOTAL \$ 249,501.
 TOTAL \$ 249,501.

STATEMENT 8
FORM 990, PART IV-B, LINE B(4)
OTHER AMOUNTS

COST OF GOODS SOLD

TOTAL \$ 338,253.
 TOTAL \$ 338,253.

STATEMENT 9
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JOHANNA TOWNSEND 2252 MESA DRIVE NEWPORT BEACH, CA 92660	DIRECTOR 1	\$ 0.	\$ 0.	\$ 0.
WAYNE TESCH 1068 SALINAS AVENUE COSTA MESA, CA 92626	PRESIDENT 60	38,878.	19,752.	39,144.
ED WESTBROOK 68 MARISEILLE LAGUNA NIGUEL, CA 92677	DIRECTOR 1	0.	0.	0.
FRED BARNES 407 VIA LIDO NORD NEWPORT BEACH, CA 92663	DIRECTOR 1	0.	0.	0.
BOB CONGDON 15119 27TH AVE., E. TACOMA, WA 98445	DIRECTOR 1	0.	0.	0.
TOMMY COOMES P.O.BOX 14896 LONG BEACH, CA 90853	DIRECTOR 1	0.	0.	0.
TIM CARR 219 N. STAR LANE NEWPORT BEACH, CA 92660	TREASURER 1	0.	0.	0.
LANCE RACHELS 2074 CABOT LAKE CT. BEND, OR 97701	DIRECTOR 1	0.	0.	0.

STATEMENT 9 (CONTINUED)

FORM 990, PART V-A

LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
BILL KNIGHT 25535 SAWMILL LANE LAKE FOREST, CA 92630	DIRECTOR 1	\$ 0.	\$ 0.	\$ 0.
TOM MANTYLA 1820 KINGLET COSTA MESA, CA 92626	SECRETARY 1	0.	0.	0.
KEN WAYMAN 3000 W MACARTHUR BLVD, STE 685 SANTA ANA, CA 92704	DIRECTOR 2	0.	0.	0.
RICK NEWMAN 22831 MAIDEN LANE MISSION VIEJO, CA 92692	DIRECTOR 1	0.	0.	0.
WAYNE KRAISS 2725 ALBATROSS COSTA MESA, CA 92626	CHAIRMAN 1	0.	0.	0.
	TOTAL	\$ 38,878.	\$ 19,752.	\$ 39,144.

STATEMENT 10

FORM 990, PART V-A, LINE 75B

COMPENSATION PAID TO RELATED INDIVIDUALS

NAME AND RELATIONSHIP

WAYNE & DIANE TESCH

WAYNE TESCH, AN OFFICER, IS RELATED TO DIANE TESCH, A KEY EMPLOYEE, THROUGH MARRIAGE.

STATEMENT 11

SCHEDULE A, PART I

COMPENSATION OF FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE & AVERAGE HOURS WORKED	COMPEN- SATION	CONTRIBUTIO EBP & DC	EXPENSE ACCOUNT
DIANE TESCH 1068 SALINAS AVENUE COSTA MESA, CA 92626	MANAGER 60	64,895.	8,487.	0.
	TOTAL	\$ 64,895.	\$ 8,487.	\$ 0.

ROYAL FAMILY KIDS' CAMPS, INC.

33-0380021

STATEMENT 12
SCHEDULE A, PART III, LINE 2
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

COMPENSATION:
SEE OFFICER COMPENSATION REPORTED ON FORM 990, PART V AND KEY EMPLOYEE
COMPENSATION ON SCHEDULE A, PART I.

STATEMENT 13
SCHEDULE A, PART IV-A, LINE 22
OTHER INCOME

DESCRIPTION	(A) 2004	(B) 2003	(C) 2002	(D) 2001	(E) TOTAL
MISCELLANEOUS	\$ 349.	\$ 7,236.	\$ 2,934.	\$ 2,761.	\$ 13,280.
TOTAL	<u>\$ 349.</u>	<u>\$ 7,236.</u>	<u>\$ 2,934.</u>	<u>\$ 2,761.</u>	<u>\$ 13,280.</u>

12/31/05

2005 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

ROYAL FAMILY KIDS' CAMPS, INC.

33-0380021

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
AMORTIZATION																
23	VIDEO MASTER TAPES	4/01/97		3,942							3,942	3,942	S/L	3		0
24	VIDEO MASTER TAPES	9/01/97		2,128							2,128	2,128	S/L	3		0
25	VIDEO MASTER TAPES	12/31/97		7,937							7,937	7,937	S/L	3		0
31	VIDEO MASTER TAPES	1/30/98		4,008							4,008	4,008	S/L	3		0
32	VIDEO MASTER	12/31/98		9,525							9,525	9,525	S/L	3		0
40	VIDEO MASTER	12/01/99		1,822							1,822	1,822	S/L	3		0
TOTAL AMORTIZATION				29,362		0	0	0	0	0	29,362	29,362				0
AUTO / TRANSPORT EQUIPMENT																
41	CHEVROLET VAN	12/06/00		16,829							16,829	13,462	S/L	5		3,085
TOTAL AUTO / TRANSPORT EQUIP				16,829		0	0	0	0	0	16,829	13,462				3,085
MACHINERY AND EQUIPMENT																
1	COMPUTER & PRINTER	4/19/91		3,596							3,596	3,596	S/L	5		0
2	FAX MACHINE	1/11/91		614							614	614	S/L	5		0
3	PRINTER	9/11/92		2,466							2,466	2,466	S/L	5		0
4	OFFICE EQUIPMENT	7/01/93		8,368							8,368	8,368	S/L	5		0
6	COMPUTER	7/01/94		2,006							2,006	2,005	S/L	5		0
7	PHONES	7/01/94		787							787	787	S/L	5		0
13	TRANSCRIBER	7/01/95		362							362	362	S/L	5		0
14	LAPTOP COMPUTER	7/01/95		1,684							1,684	1,684	S/L	5		0
15	COMPUTER	7/01/95		1,014							1,014	1,014	S/L	5		0

12/31/05

2005 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 2

ROYAL FAMILY KIDS' CAMPS, INC.

33-0380021

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
16	COPY MACHINE	6/15/96		5,388							5,388	5,388	S/L	5		0
17	COMPUTER EQUIPMENT	6/15/96		2,280							2,280	2,280	S/L	5		0
19	COMPUTERS	6/01/97		6,226							6,226	6,226	S/L	5		0
22	DISPLAY BOOTH	11/01/97		2,141							2,141	2,141	S/L	5		0
26	PORTABLE BOOTH	1/12/98		976							976	976	S/L	5		0
27	CABINETS	6/30/98		2,202							2,202	2,202	S/L	5		0
28	COMPUTER	12/01/98		2,224							2,224	2,224	S/L	5		0
34	PRINTER	2/28/99		700							700	700	S/L	5		0
35	COMPUTERS	9/01/99		10,256							10,256	10,256	S/L	5		0
36	COMPUTERS	11/01/99		2,900							2,900	2,900	S/L	5		0
42	PRINTER	3/01/00		1,090							1,090	1,016	S/L	5		36
43	COMPUTER	10/01/00		4,634							4,634	3,940	S/L	5		694
47	OFFICE EQUIPMENT	2/01/01		1,742							1,742	1,364	S/L	5		348
50	COMPUTERS	2/01/02		3,495							3,495	2,039	S/L	5		699
51	COMPUTERS	6/01/02		2,405							2,405	1,243	S/L	5		481
52	COMPUTERS	12/01/02		7,557							7,557	3,148	S/L	5		1,511
57	EQUIPMENT	2/27/03		778							778	286	S/L	5		156
58	HARDWARE-SYSTEM SOLUTIONS	5/24/03		1,480							1,480	469	S/L	5		296
59	COMPUTER	6/26/03		782							782	234	S/L	5		156
60	COMPUTER	12/31/03		1,234							1,234	247	S/L	5		247
61	COMPUTER	5/27/04		864							864	101	S/L	5		173
62	COMPUTER	10/21/04		1,534							1,534	51	S/L	5		307
66	COMPUTER	2/28/05		3,503							3,503		S/L	5		584
67	COLOR PRINTER	6/01/05		900							900		S/L	5		105
68	COMPUTERS	9/01/05		9,094							9,094		S/L	5		606
TOTAL MACHINERY AND EQUIPME				97,282		0	0	0	0	0	97,282	70,327				6,399

12/31/05

2005 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 3

ROYAL FAMILY KIDS' CAMPS, INC.

33-0380021

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
OFFICE FURNISHINGS																	
5	OFFICE FURNITURE	7/01/94		743							743		S/L	5		0	
10	ART FILES	6/15/95		539							539		S/L	5		0	
11	SHELVES	7/01/95		604							604		S/L	5		0	
12	FURNITURE	7/01/95		89							89		S/L	5		0	
18	OFFICE FURNISHING	6/15/96		719							719		S/L	5		0	
21	OFFICE FURNISHINGS	6/01/97		4,216							4,216		S/L	5		0	
30	DESKS	8/20/98		1,856							1,856		S/L	5		0	
33	OFFICE FURNISHINGS	12/31/98		826							826		S/L	5		0	
37	OFFICE WORKSTATIONS	8/31/99		3,190							3,190		S/L	5		0	
38	DESK	11/01/99		1,110							1,110		S/L	5		0	
44	OFFICE FURNITURE	9/30/00		5,267							5,267		S/L	5		792	
45	OFFICE FURNITURE	11/01/00		4,371							4,371		S/L	5		729	
46	OFFICE FURNITURE	12/01/00		12,794							12,794		S/L	5		2,317	
48	OFFICE FURNITURE	4/01/01		1,453							1,453		S/L	5		291	
53	PARTITIONS	9/01/02		2,350							2,350		S/L	5		470	
54	OFFICE FURNITURE	10/01/02		677							677		S/L	5		135	
55	OFFICE FURNITURE	12/01/02		901							901		S/L	5		180	
63	OFFICE FURNITURE	2/12/04		725							725		S/L	5		145	
64	OFFICE FURNITURE	5/13/04		3,551							3,551		S/L	5		710	
TOTAL OFFICE FURNISHINGS				45,981	0	0	0	0	0	0	45,981	35,935					5,769
SOFTWARE																	
8	SHELBY SYSTEM	8/15/91		3,500							3,500		S/L	5		0	
9	SOFTWARE GPH	1/13/91		531							531		S/L	5		0	

12/31/05

2005 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 4

ROYAL FAMILY KIDS' CAMPS, INC.

33-0380021

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
20	SOFTWARE	5/01/97		284							284	284	S/L	5		0	
29	SOFTWARE	4/30/98		863							863	863	S/L	5		0	
39	NEW NETWORK	8/31/99		13,953							13,953	13,953	S/L	5		0	
49	SOFTWARE UPGRADE	4/01/01		912							912	682	S/L	5		182	
56	SHELBY - PAYROLL	9/01/02		630							630	294	S/L	5		126	
65	CDW - DIRECT	2/16/04		880							880	147	S/L	5		176	
69	SHELBY SOFTWARE	7/01/05		1,796							1,796		S/L	5		180	
70	CDW DIRECT	10/01/05		2,450							2,450		S/L	5		123	
TOTAL SOFTWARE				25,799		0	0	0	0	0	25,799	20,254					787
TOTAL DEPRECIATION				185,891		0	0	0	0	0	185,891	139,978					16,040
GRAND TOTAL AMORTIZATION				29,362		0	0	0	0	0	29,362	29,362					0
GRAND TOTAL DEPRECIATION				185,891		0	0	0	0	0	185,891	139,978					16,040