

**Return of Organization Exempt From Income Tax**

**2004**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

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

**A For the 2004 calendar year, or tax year beginning** AUG 1, 2004 **and ending** JUL 31, 2005

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

**C Name of organization**  
**NATIONAL INSTITUTE FOR DIRECT INSTRUCTION**

**D Employer identification number**  
**93-1241440**

**E Telephone number**  
**(541) 485-1163**

**F Accounting method:**  Cash  Accrual

**G Website** ▶ HTTP://WWW.NIFDI.ORG/

**J Organization type** (check only one) ▶  501(c) ( 3 ) ◀ (insert no )  4947(a)(1) or  527

**K Check here** ▶  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return**

**L Gross receipts** Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 2,619,661.

**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? N/A  Yes  No (If "No," attach a list)

**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I Group Exemption Number** ▶

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

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1	Contributions, gifts, grants, and similar amounts received					
	a	Direct public support	1a		7,340.		
	b	Indirect public support	1b				
	c	Government contributions (grants)	1c				
	d	Total (add lines 1a through 1c) (cash \$ <u>7,340.</u> noncash \$ _____)				1d	7,340.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)				2	2,597,448.
	3	Membership dues and assessments				3	
	4	Interest on savings and temporary cash investments				4	12,621.
	5	Dividends and interest from securities				5	
	6a	Gross rents	6a				
	b	Less rental expenses	6b				
	c	Net rental income or (loss) (subtract line 6b from line 6a)				6c	
7	Other investment income (describe ▶ _____)				7		
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other			
		8a					
		8b					
c	Gain or (loss) (attach schedule)	8c					
d	Net gain or (loss) (combine line 8c, columns (A) and (B))				8d		
9	Special events and activities (attach schedule) If any amount is from gaming, check here ▶ <input type="checkbox"/>						
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a					
b	Less direct expenses other than fundraising expenses	9b					
c	Net income or (loss) from special events (subtract line 9b from line 9a)				9c		
10a	Gross sales of inventory, less returns and allowances	10a					
		10b					
		c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
11	Other revenue (from Part VII, line 103)				11	2,252.	
12	<b>Total revenue</b> (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)				12	2,619,661.	
Expenses	13	Program services (from line 44, column (B))				13	1,807,168.
	14	Management and general (from line 44, column (C))				14	310,275.
	15	Fundraising (from line 44, column (D))				15	
	16	Payments to affiliates (attach schedule)				16	
	17	<b>Total expenses</b> (add lines 16 and 44, column (A))				17	2,117,443.
18	Excess or (deficit) for the year (subtract line 17 from line 12)				18	502,218.	
Net Assets	19	Net assets or fund balances at beginning of year (from line 73, column (A))				19	1,740,861.
	20	Other changes in net assets or fund balances (attach explanation)				20	0.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)				21	2,243,079.

RECEIVED  
DEC 16 2005  
OGDEN, UT  
IRS-OSC

G13 16

<b>Part II Statement of Functional Expenses</b>		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			
<i>Do not include amounts reported on line 6b, 3b, 9b, 10b, or 16 of Part I</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	89,000.	5,000.	84,000.	0.
26	Other salaries and wages	200,421.	77,500.	122,921.	
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes	24,670.	9,900.	14,770.	
30	Professional fundraising fees				
31	Accounting fees	2,282.		2,282.	
32	Legal fees	814.		814.	
33	Supplies	4,073.		4,073.	
34	Telephone	6,243.		6,243.	
35	Postage and shipping	1,572.		1,572.	
36	Occupancy	3,575.		3,575.	
37	Equipment rental and maintenance				
38	Printing and publications				
39	Travel				
40	Conferences, conventions, and meetings	174.		174.	
41	Interest				
42	Depreciation, depletion, etc (attach schedule)				
43	Other expenses not covered above (itemize)				
a					
b					
c					
d					
e	SEE STATEMENT 1	1,784,619.	1,714,768.	69,851.	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	2,117,443.	1,807,168.	310,275.	0.

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 \$ \_\_\_\_\_

<b>Part III Statement of Program Service Accomplishments</b>		Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
What is the organization's primary exempt purpose? <b>EDUCATIONAL TRAINING</b>		
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	ORGANIZATION IS IMPLEMENTING DIRECT INSTRUCTION THROUGHOUT THE UNITED STATES AND GUAM, PROVIDING THE BENEFITS IN EDUCATING STUDENTS TO THE COMMUNITY.	
	(Grants and allocations \$ _____)	1,807,168.
b		
	(Grants and allocations \$ _____)	
c		
	(Grants and allocations \$ _____)	
d		
	(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	
	(Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	1,807,168.

NATIONAL INSTITUTE FOR DIRECT  
INSTRUCTION

**Part IV Balance Sheets**

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
<b>Assets</b>	45 Cash - non-interest-bearing	782,315.	45	672,692.
	46 Savings and temporary cash investments	808,721.	46	1,218,646.
	47 a Accounts receivable	364,881.		
	47 b Less allowance for doubtful accounts		47c	364,881.
	48 a Pledges receivable			
	48 b Less allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable			
	51 b Less allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	122,556.	53	7,887.
	54 Investments - securities		54	
	55 a Investments - land, buildings, and equipment basis			
	55 b Less accumulated depreciation		55c	
	56 Investments - other		56	
	57 a Land, buildings, and equipment basis			
	57 b Less accumulated depreciation		57c	
58 Other assets (describe )		58		
<b>59 Total assets (add lines 45 through 58) (must equal line 74)</b>	<b>1,983,247.</b>	<b>59</b>	<b>2,264,106.</b>	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	47,086.	60	21,027.
	61 Grants payable		61	
	62 Deferred revenue	195,300.	62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	64 b Mortgages and other notes payable		64b	
65 Other liabilities (describe )		65		
<b>66 Total liabilities (add lines 60 through 65)</b>	<b>242,386.</b>	<b>66</b>	<b>21,027.</b>	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	1,740,861.	67	2,243,079.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
<b>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)</b>	<b>1,740,861.</b>	<b>73</b>	<b>2,243,079.</b>	
<b>74 Total liabilities and net assets / fund balances (add lines 66 and 73)</b>	<b>1,983,247.</b>	<b>74</b>	<b>2,264,106.</b>	

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.

NATIONAL INSTITUTE FOR DIRECT  
INSTRUCTION

Form 990 (2004)

93-1241440 Page 4

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return**

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$ _____		
(2)	Donated services and use of facilities \$ _____		
(3)	Recoveries of prior year grants \$ _____		
(4)	Other (specify) \$ _____		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$ _____		
(2)	Other (specify) \$ _____		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	

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

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

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
KURT ENGELMANN 650 KINGSWOOD AVENUE EUGENE, OR 97405	PRESIDENT	59,000.	0.	0.
JEANIE GAYLORD 537 CRESWOOD DRIVE CRESWELL, OR 97426	SECRETARY-TREASURER	25,000.	0.	0.
SIEGFRIED ENGELMANN PO BOX 448 EUGENE, OR 97440	DIRECTOR	0.	0.	0.
OWEN ENGELMANN 1143 REGENCY DRIVE EUGENE, OR 97401	DIRECTOR	5,000.	0.	0.
ROBERT FOX 80 NW 99TH AVENUE PORTLAND, OR 97229	DIRECTOR	0.	0.	0.
BONNIE GROSSEN 2450 JEFFERSON EUGENE, OR 97405	DIRECTOR	0.	0.	0.
JERRY SILBERT 711 W 22ND EUGENE, OR 97405	DIRECTOR	0.	0.	0.
MURIEL BERKELEY 711 W 40TH BALTIMORE, MD 21211	DIRECTOR	0.	0.	0.
-----				
-----				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule  Yes  No



NATIONAL INSTITUTE FOR DIRECT INSTRUCTION

Form 990 (2004)

93-1241440 Page 6

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

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>Note:</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a <b>DIRECT INSTRUCTION</b>					2,597,448.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	12,621.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a <b>REIMBURSABLE SUPPLIES</b>					2,252.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		12,621.	2,599,700.
105 Total (add line 104, columns (B), (D), and (E))					2,612,321.

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 34 of the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	<b>INCOME FROM IMPLEMENTING DIRECT INSTRUCTION</b>
103A	<b>REIMBURSIBLE SUPPLIES</b>

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions)

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

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

**Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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. I am a preparer of this return and I am not a partner in the organization.

Date: 2-13-05  
 Signature: Kurt E. Engelmann, President  
 Title: President  
 Date: \_\_\_\_\_  
 Check if self-prepared:   
 Preparer's SSN or PTIN: \_\_\_\_\_

**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 Section 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

**2004**

Name of the organization **NATIONAL INSTITUTE FOR DIRECT INSTRUCTION** Employer identification number **93 1241440**

**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
GARY DAVIS ----- 3291 INSPIRATION POINT DR, EUGENE, OR 40		77,500.		
DONNA DWIGGINS ----- 1894 BRENDA AVE, PENSACOLA, FL 32506 40		81,009.		
-----				
-----				
-----				
-----				
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
DEBORAH LOSCHIAVO ----- 1945 SUNRISE BLVD, EUGENE, OR 97405	DIRECT INSTRUCTION IMPLE	99,953.
LINDA FROST ----- 811 STAGS HEAD ROAD, TOWSON, MD 21286	DIRECT INSTRUCTION IMPLE	103,613.
TAMARA BRESSI ----- 2685 CITY VIEW ST, EUGENE, OR 97405	DIRECT INSTRUCTION IMPLE	80,488.
VICKY VACHON ----- 4721 WOODSIDE PL, WEST VANCOUVER, BC V75 2X5	DIRECT INSTRUCTION IMPLE	99,789.
MARICK ROZEK-TEDESCO ----- 2610 ONYX STREET, EUGENE, OR 97403	DIRECT INSTRUCTION IMPLE	113,250.
Total number of others receiving over \$50,000 for professional services ▶	4	

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

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities <b>▶</b> \$ _____ \$ <u>10,000.</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B ) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities <b>VI-A, LINE 38B</b>	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer director trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a 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
4 a 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 pages 3 through 6 of the instructions )

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

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

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

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

NATIONAL INSTITUTE FOR DIRECT

**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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	250.	250.	100,000.	1,970.	102,470.
<b>16</b> Membership fees received					
<b>17</b> 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	1,987,577.	1,118,790.	1,144,606.	1,570,210.	5,821,183.
<b>18</b> 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	8,340.	11,257.	14,022.	11,317.	44,936.
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> 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.					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	18,757.	4,958.	SEE STATEMENT 2 3,250.	6,836.	33,801.
<b>23</b> Total of lines 15 through 22	2,014,924.	1,135,255.	1,261,878.	1,590,333.	6,002,390.
<b>24</b> Line 23 minus line 17	27,347.	16,465.	117,272.	20,123.	181,207.
<b>25</b> Enter 1% of line 23	20,149.	11,353.	12,619.	15,903.	
<b>26</b> Organizations described on lines 10 or 11: <b>a</b> Enter 2% of amount in column (e), line 24					<b>26a</b> 3,624.
<b>b</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 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					<b>26b</b> 0.
<b>c</b> Total support for section 509(a)(1) test. Enter line 24, column (e)					<b>26c</b> 181,207.
<b>d</b> Add: Amounts from column (e) for lines 18 <u>44,936.</u> 19 _____ 22 <u>33,801.</u> 26b _____					<b>26d</b> 78,737.
<b>e</b> Public support (line 26c minus line 26d total)					<b>26e</b> 102,470.
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					<b>26f</b> 56.5486%
<b>27</b> Organizations described on line 12: <b>a</b> 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: (2003) N/A (2002) (2001) (2000)					
<b>b</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: (2003) N/A (2002) (2001) (2000)					
<b>c</b> Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					<b>27c</b> N/A
<b>d</b> Add: Line 27a total _____ and line 27b total _____					<b>27d</b> N/A
<b>e</b> Public support (line 27c total minus line 27d total)					<b>27e</b> N/A
<b>f</b> Total support for section 509(a)(2) test. Enter amount on line 23, column (e)					<b>27f</b> N/A
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27g</b> N/A %
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					<b>27h</b> N/A %

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, 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.

NONE

**Part V Private School Questionnaire** (See page 7 of the instructions )

N/A

**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space attach a separate statement )		
<hr/>			
<hr/>			
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )	32d	
<hr/>			
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h	
<hr/>			
<hr/>			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

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

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
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)		0.
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		10,000.
38	Total lobbying expenditures (add lines 36 and 37)		10,000.
39	Other exempt purpose expenditures		2,100,664.
40	Total exempt purpose expenditures (add lines 38 and 39)		2,110,664.
41	Lobbying nontaxable amount Enter the amount from the following table - If the amount on line 40 is -                      The lobbying nontaxable amount is - Not over \$500,000                                      20% of the amount on line 40 Over \$500,000 but not over \$1,000,000                      \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000                      \$175,000 plus 10% of the excess over \$1,000,000 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		255,533.
42	Grassroots nontaxable amount (enter 25% of line 41)		63,883.
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36		0.
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38		0.

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period					
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total	
45	Lobbying nontaxable amount	255,533.	229,605.	0.	186,236.	671,374.
46	Lobbying ceiling amount (150% of line 45(e))					1,007,061.
47	Total lobbying expenditures	10,000.	2,000.	0.	82,063.	94,063.
48	Grassroots nontaxable amount	63,883.	57,401.	0.	46,559.	167,843.
49	Grassroots ceiling amount (150% of line 48(e))					251,765.
50	Grassroots lobbying expenditures			0.	0.	0.

**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 )

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.)			0.

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





FORM 990	OTHER EXPENSES			STATEMENT 1
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
PROJECT DIRECTOR EXPENSE	17,051.	17,051.		
CONSULTING FEES	1,697,717.	1,697,717.		
BANK CHARGES	462.		462.	
PROFESSIONAL FEES	10,000.		10,000.	
FEEES	50.		50.	
INSURANCE	3,071.		3,071.	
EXCISE TAXES	374.		374.	
RESEARCH AND DEVELOPMENT	871.		871.	
ADMINISTRATION EXPENSE	45,366.		45,366.	
PHOTOCOPIES	302.		302.	
DUES AND SUBSCRIPTIONS	701.		701.	
MISCELLANEOUS	8,654.		8,654.	
<b>TOTAL TO FM 990, LN 43</b>	<b>1,784,619.</b>	<b>1,714,768.</b>	<b>69,851.</b>	

SCHEDULE A	OTHER INCOME				STATEMENT 2
DESCRIPTION	2003 AMOUNT	2002 AMOUNT	2001 AMOUNT	2000 AMOUNT	
MISCELLANEOUS	18,757.	4,958.	3,250.	6,836.	
<b>TOTAL TO SCHEDULE A, LINE 22</b>	<b>18,757.</b>	<b>4,958.</b>	<b>3,250.</b>	<b>6,836.</b>	