

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)

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service(77)

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

A For the 2007 calendar year, or tax year beginning, 2007, and ending

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C 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 [X] 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).

- H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? Yes [] No [X] H(b) If 'Yes,' enter number of affiliates H(c) Are all affiliates included? Yes [] No [] H(d) Is this a separate return filed by an organization covered by a group ruling? Yes [] No [X] I Group Exemption Number M Check [] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

G Web site: WWW.RFKC.ORG

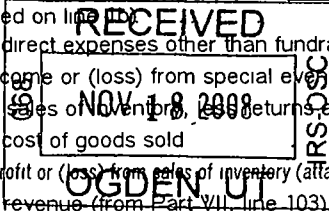
J Organization type (check only one) [X] 501(c) 3 (insert no) [] 4947(a)(1) or [] 527

K Check here [] if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 2,467,551.

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

Table with 21 rows and 3 columns: Description, (A) Securities, (B) Other. Includes revenue from contributions, program services, and expenses. Total revenue: 2,082,908. Total expenses: 2,019,442. Net assets at end of year: 387,298.



SCANNED DEC 15 2008

Handwritten initials/signature: JB GUN

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 *instruct.*)

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
22a Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a 78,236.	66,501.	10,170.	1,565.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b 0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c 0.	0.	0.	0.
26 Salaries and wages of employees not included on lines 25a, b, and c	26 742,126.	630,807.	96,477.	14,842.
27 Pension plan contributions not included on lines 25a, b, and c	27 53,845.	45,768.	7,000.	1,077.
28 Employee benefits not included on lines 25a - 27	28 238,494.	202,720.	31,004.	4,770.
29 Payroll taxes	29 51,772.	44,006.	6,731.	1,035.
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33 34,970.	29,725.	4,546.	699.
34 Telephone	34 12,685.	10,782.	1,649.	254.
35 Postage and shipping	35 23,032.	19,577.	2,994.	461.
36 Occupancy	36 49,122.	41,754.	6,386.	982.
37 Equipment rental and maintenance	37 17,478.	14,856.	2,272.	350.
38 Printing and publications	38			
39 Travel	39 42,309.	42,309.		
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 13,670.	11,620.	1,777.	273.
43 Other expenses not covered above (itemize)				
a SEE STATEMENT 2	43a 661,703.	526,904.	80,586.	54,213.
b _____	43b			
c _____	43c			
d _____	43d			
e _____	43e			
f _____	43f			
g _____	43g			
44 Total functional expenses Add lines 22a through 43g (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44 2,019,442.	1,687,329.	251,592.	80,521.

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 IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non-interest-bearing	97,214.	45	233,150.
	46 Savings and temporary cash investments	80,087.	46	27,074.
	47a Accounts receivable	10,742.		
	47b Less: allowance for doubtful accounts	2,872.	8,906.	47c 7,870.
	48a Pledges receivable			
	48b Less: allowance for doubtful accounts			48c
	49 Grants receivable			49
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			50a
	50b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			50b
	51a Other notes and loans receivable (attach schedule)			
	51b Less: allowance for doubtful accounts			51c
	52 Inventories for sale or use	160,343.	52	159,284.
	53 Prepaid expenses and deferred charges	846.	53	830.
	54a Investments – publicly-traded securities			54a
54b Investments – other securities (attach sch)			54b	
55a Investments – land, buildings, & equipment: basis				
55b Less: accumulated depreciation (attach schedule)			55c	
56 Investments – other (attach schedule)			56	
57a Land, buildings, and equipment: basis	215,410.			
57b Less: accumulated depreciation (attach schedule) STATEMENT 4	180,812.	36,300.	57c 34,598.	
58 Other assets, including program-related investments (describe ▶ _____)			58	
59 Total assets (must equal line 74). Add lines 45 through 58	383,696.	59	462,806.	
LIABILITIES	60 Accounts payable and accrued expenses	59,864.	60	75,508.
	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	
	64b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ▶ _____)		65	
	66 Total liabilities. Add lines 60 through 65	59,864.	66	75,508.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	198,269.	67	199,883.
	68 Temporarily restricted	125,563.	68	187,415.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds.		72	
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	323,832.	73	387,298.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	383,696.	74	462,806.

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

a	Total revenue, gains, and other support per audited financial statements		a	2,485,551.
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) _____	b4	384,643.	
	SEE STM 5			
	Add lines b1 through b4		b	402,643.
c	Subtract line b from line a		c	2,082,908.
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): _____	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12). Add lines c and d		e	2,082,908.

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

a	Total expenses and losses per audited financial statements		a	2,422,085.
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) _____	b4	384,643.	
	SEE STMT 6			
	Add lines b1 through b4		b	402,643.
c	Subtract line b from line a		c	2,019,442.
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	2,019,442.

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)

(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 and deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 7		78,236.	0.	0.

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?		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.)	<table border="1" style="float: right; margin-left: auto;"> <tr> <td style="width: 50px;">82 b</td> <td style="width: 150px;">30,000.</td> </tr> </table>	82 b	30,000.		
82 b	30,000.				
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?		X			
b Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?		X			
84 a Did the organization solicit any contributions or gifts that were not tax deductible?			X		
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A			
85 a 501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?		N/A			
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?		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	<table border="1" style="float: right; margin-left: auto;"> <tr> <td style="width: 50px;">85 c</td> <td style="width: 150px;">N/A</td> </tr> </table>	85 c	N/A		
85 c	N/A				
d Section 162(e) lobbying and political expenditures	<table border="1" style="float: right; margin-left: auto;"> <tr> <td style="width: 50px;">85 d</td> <td style="width: 150px;">N/A</td> </tr> </table>	85 d	N/A		
85 d	N/A				
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<table border="1" style="float: right; margin-left: auto;"> <tr> <td style="width: 50px;">85 e</td> <td style="width: 150px;">N/A</td> </tr> </table>	85 e	N/A		
85 e	N/A				
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	<table border="1" style="float: right; margin-left: auto;"> <tr> <td style="width: 50px;">85 f</td> <td style="width: 150px;">N/A</td> </tr> </table>	85 f	N/A		
85 f	N/A				
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		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?		N/A			
86 501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 12	<table border="1" style="float: right; margin-left: auto;"> <tr> <td style="width: 50px;">86 a</td> <td style="width: 150px;">N/A</td> </tr> </table>	86 a	N/A		
86 a	N/A				
b Gross receipts, included on line 12, for public use of club facilities	<table border="1" style="float: right; margin-left: auto;"> <tr> <td style="width: 50px;">86 b</td> <td style="width: 150px;">N/A</td> </tr> </table>	86 b	N/A		
86 b	N/A				
87 501(c)(12) organizations Enter: a Gross income from members or shareholders	<table border="1" style="float: right; margin-left: auto;"> <tr> <td style="width: 50px;">87 a</td> <td style="width: 150px;">N/A</td> </tr> </table>	87 a	N/A		
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.)	<table border="1" style="float: right; margin-left: auto;"> <tr> <td style="width: 50px;">87 b</td> <td style="width: 150px;">N/A</td> </tr> </table>	87 b	N/A		
87 b	N/A				
88 a At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX			X		
b At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI			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			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.					
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?			X		
f All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?			X		
g For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			X		
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, 2007 (See instructions.)	<table border="1" style="float: right; margin-left: auto;"> <tr> <td style="width: 50px;">90 b</td> <td style="width: 150px;">19</td> </tr> </table>	90 b	19		
90 b	19				
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 ▶		Yes	No		
	91 b		X		

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts.

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91 c Yes No
 If 'Yes,' enter the name of the foreign country _____
 92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

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					81,978.
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	2,150.	
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	104,297.	
103 Other revenue: a					
b MISCELLANEOUS			1	1,186.	
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				107,633.	81,978.
105 Total (add line 104, columns (B), (D), and (E))					189,611.

Note: Line 105 plus line 1e, 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)

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13)

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	X

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: *Glenn A. Howard* Date: 11-14-08

Type or print name and title: Glenn A. Howard, CFO

Paid Preparer's Use Only

Preparer's signature: *Jeffrey P. Gray* Date: 11/13/08 Check if self-employed:

Firm's name (or yours if self-employed): RONALD BLUE AND CO. Preparer's SSN or PTIN (See General Instruction X): P00199491

address, and ZIP + 4: 1551 W TUSTIN AVE STE 1000 SANTA ANA, CA 92705-8635 EIN: 58-1411966 Phone no: 714 543-0500

BAA

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 4947(a)(1) Nonexempt Charitable Trust

2007

Department of the Treasury
Internal Revenue Service

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

Name of the organization

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 9		312,120.	32,659.	
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
<p>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 ▶ \$ <u>N/A</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)</p> <p>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.</p>	1	X
<p>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.)</p>		
<p>a Sale, exchange, or leasing of property?</p>	2a	X
<p>b Lending of money or other extension of credit?</p>	2b	X
<p>c Furnishing of goods, services, or facilities?</p>	2c	X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	2d	X
<p>e Transfer of any part of its income or assets?</p>	2e	X
<p>3a Did the organization make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how the organization determines that recipients qualify to receive payments.)</p>	3a	X
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3b	X
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' attach a detailed statement</p>	3c	X
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d	X
<p>4a Did the organization maintain any donor advised funds? If 'Yes,' complete lines 4b through 4g. If 'No,' complete lines 4f and 4g</p>	4a	X
<p>b Did the organization make any taxable distributions under section 4966?</p>	4b	N/A
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c	N/A
<p>d Enter the total number of donor advised funds owned at the end of the tax year ▶ <u>N/A</u></p>		N/A
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ <u>N/A</u></p>		N/A
<p>f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ <u>0</u></p>		0
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ <u>0.</u></p>		0.

Part IV Reason for Non-Private Foundation Status (See instructions.)

I certify that 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.)
- 11 a 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.)
- 11 b 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 otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization. ▶
 Type I Type II Type III-Functionally Integrated Type III-Other

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

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					0.

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

BAA

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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,474,251.	1,437,407.	848,930.	769,815.	4,530,403.
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	568,732.	539,316.	479,578.	446,512.	2,034,138.
18 Gross income from interest, dividends, amts rec'd from payments on securities loans (sec 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less sec. 511 taxes) from businesses acquired by the organization after June 30, 1975	2,695.	2,141.	1,284.	1,250.	7,370.
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 10			349.	7,236.	7,585.
23 Total of lines 15 through 22	2,045,678.	1,978,864.	1,330,141.	1,224,813.	6,579,496.
24 Line 23 minus line 17	1,476,946.	1,439,548.	850,563.	778,301.	4,545,358.
25 Enter 1% of line 23	20,457.	19,789.	13,301.	12,248.	
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 2003 through 2006 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: (2006) _____ 7,200. (2005) _____ 8,300. (2004) _____ 11,778. (2003) _____ 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: (2006) _____ 40,543. (2005) _____ 75,633. (2004) _____ 47,398. (2003) _____ 0.					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 2,034,138. 20 _____ 21 _____	▶ 27c 6,564,541.				
d Add Line 27a total _____ and line 27b total _____	▶ 27d 190,852.				
e Public support (line 27c total minus line 27d total)	▶ 27e 6,373,689.				
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ 27f 6,579,496.					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶ 27g 96.87 %				
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶ 27h 0.11 %				

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, 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?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe; if 'No,' please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement) ----- -----		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4.05 of Rev Proc 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See 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 border="0" style="width: 100%; margin-top: 5px;"> <tr> <td style="width: 30%;">If the amount on line 40 is –</td> <td style="width: 30%;">The lobbying nontaxable amount is –</td> <td style="width: 40%;"></td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> <td rowspan="5" style="border: none; vertical-align: middle;">} 41</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> </table>	If the amount on line 40 is –	The lobbying nontaxable amount is –		Not over \$500,000	20% of the amount on line 40	} 41	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000	
If the amount on line 40 is –	The lobbying nontaxable amount is –															
Not over \$500,000	20% of the amount on line 40	} 41														
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.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(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 (For reporting only by organizations that did not complete Part VI-A) (See instructions.)

N/A

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

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

Yes	No	Amount

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

ROYAL FAMILY KIDS' CAMPS, INC.

33-0380021

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

MERCHANDISE SALES	\$ 488,940.
GROSS SALES	\$ 488,940.
LESS RETURNS & ALLOWANCES	0.
NET SALES	\$ 488,940.
LESS COST OF GOODS SOLD	384,643.
GROSS PROFIT FROM SALES OF INVENTORY	<u>\$ 104,297.</u>

STATEMENT 2
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
AUTO	1,942.	1,651.	252.	39.
BANQUETS	41,817.			41,817.
BOOKS	5,015.	4,263.	652.	100.
CAMP	290,938.	247,297.	37,822.	5,819.
CONTRACT LABOR	56,093.	47,679.	7,292.	1,122.
CURRICULUM DEVELOPMENT	4,012.	3,410.	522.	80.
DUES	14,869.	12,639.	1,933.	297.
HOSPITALITY	12,876.	10,945.	1,674.	257.
INSURANCE	17,956.	15,263.	2,334.	359.
MARKETING	85,737.	72,876.	11,146.	1,715.
NEWSLETTER	49,954.	42,461.	6,494.	999.
OFFICE EXPENSES	18,366.	15,611.	2,388.	367.
OUTSIDE SERVICES	8,270.	7,030.	1,075.	165.
PROFESSIONAL SERVICES	25,574.	21,738.	3,325.	511.
PUBLIC RELATIONS	28,284.	24,041.	3,677.	566.
TOTAL	<u>\$ 661,703.</u>	<u>\$ 526,904.</u>	<u>\$ 80,586.</u>	<u>\$ 54,213.</u>

STATEMENT 3
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 PERU, AUSTRALIA, NEW ZEALAND, 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.		1,687,329.
INCLUDES FOREIGN GRANTS: NO		
	<u>\$ 0.</u>	<u>\$ 1,687,329.</u>

ROYAL FAMILY KIDS' CAMPS, INC.

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STATEMENT 4
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	51,096.	45,939.	5,157.
MACHINERY AND EQUIPMENT	119,961.	94,661.	25,300.
MISCELLANEOUS	27,524.	23,665.	3,859.
TOTAL	\$ 215,410.	\$ 180,812.	\$ 34,598.

STATEMENT 5
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

COST OF GOODS SOLD		\$ 384,643.
	TOTAL	\$ 384,643.

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

COST OF GOODS SOLD		\$ 384,643.
	TOTAL	\$ 384,643.

STATEMENT 7
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 1.00	\$ 0.	\$ 0.	\$ 0.
WAYNE TESCH 1068 SALINAS AVENUE COSTA MESA, CA 92626	PRESIDENT 60.00	78,236.	0.	0.
ED WESTBROOK 68 MARISEILLE LAGUNA NIGUEL, CA 92677	DIRECTOR 1.00	0.	0.	0.
FRED BARNES 407 VIA LIDO NORD NEWPORT BEACH, CA 92663	DIRECTOR 1.00	0.	0.	0.

ROYAL FAMILY KIDS' CAMPS, INC.

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STATEMENT 7 (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
REBECCA CAPTAIN 3353 ALABAMA CIRCLE COSTA MESA, CA 92626	DIRECTOR \$ 1.00	0. \$	0. \$	0.
LETTIE BOGGS COWIE 17791 ORANGETREE LANE TUSTIN, CA 92780	DIRECTOR 1.00	0.	0.	0.
TIM CARR 219 N. STAR LANE NEWPORT BEACH, CA 92660	TREASURER 1.00	0.	0.	0.
STEVEN ESPINOSA 1621 BROWNING IRVINE, CA 92604	DIRECTOR 1.00	0.	0.	0.
BILL KNIGHT 25535 SAWMILL LANE LAKE FOREST, CA 92630	DIRECTOR 1.00	0.	0.	0.
TOM MANTYLA 1820 KINGLET COSTA MESA, CA 92626	SECRETARY 1.00	0.	0.	0.
KEN WAYMAN 3000 W MACARTHUR BLVD, STE 685 SANTA ANA, CA 92704	CHAIRMAN 2.00	0.	0.	0.
PHIL MCCREA 880 LAIRD PLACE COSTA MESA, CA 92626	DIRECTOR 1.00	0.	0.	0.
STAN WHITE 40000 VALLEY OF THE FALLS DR FOREST FALLS, CA 92339	DIRECTOR 1.00	0.	0.	0.
WAYNE KRAISS 2725 ALBATROSS COSTA MESA, CA 92626	DIRECTOR 1.00	0.	0.	0.
	TOTAL	\$ 78,236.	\$ 0.	\$ 0.

STATEMENT 8
FORM 990, PART V-A, LINE 75B
COMPENSATION PAID TO RELATED INDIVIDUALS

NAME AND RELATIONSHIP

WAYNE & DIANE TESCH

ROYAL FAMILY KIDS' CAMPS, INC.

33-0380021

STATEMENT 8 (CONTINUED)
FORM 990, PART V-A, LINE 75B
COMPENSATION PAID TO RELATED INDIVIDUALS

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

STATEMENT 9
SCHEDULE A, PART I
COMPENSATION OF FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE & AVERAGE HOURS WORKED	COMPEN- SATION	CONTRIBUT. EBP & DC	EXPENSE ACCOUNT
JEFF JUHALA 17704 SAN CANDELO STREET FOUNTAIN VALLEY, CA 92708	40.00	88,000.	12,000.	0.
JOHN SCHWIDER 5325 WEST PARK LANE CRESTWOOD, IL 60445	40.00	70,838.	12,502.	0.
GLENN HOWARD 600 E OCEAN BLVD #1105 LONG BEACH, CA 90802	40.00	81,955.	0.	0.
GLENN GARVIN 6011 EAST CANDLEWOOD LAKEWOOD, CA 90713	40.00	71,327.	8,157.	0.
	TOTAL	\$ 312,120.	\$ 32,659.	\$ 0.

STATEMENT 10
SCHEDULE A, PART IV-A, LINE 22
OTHER INCOME

DESCRIPTION	(A) 2006	(B) 2005	(C) 2004	(D) 2003	(E) TOTAL
MISCELLANEOUS	\$ 0.	\$ 0.	\$ 349.	\$ 7,236.	\$ 7,585.
TOTAL	\$ 0.	\$ 0.	\$ 349.	\$ 7,236.	\$ 7,585.

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	16,547	S/L	5		0
TOTAL AUTO / TRANSPORT EQUIP																
				16,829		0	0	0	0	0	16,829	16,547				0
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

ROYAL FAMILY KIDS' CAMPS, INC.

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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	1,052	S/L	5		0
43	COMPUTER	10/01/00		4,634							4,634	4,634	S/L	5		0
47	OFFICE EQUIPMENT	2/01/01		1,742							1,742	1,742	S/L	5		0
50	COMPUTERS	2/01/02		3,495							3,495	3,437	S/L	5		58
51	COMPUTERS	6/01/02		2,405							2,405	2,205	S/L	5		200
52	COMPUTERS	12/01/02		7,557							7,557	6,170	S/L	5		1,387
57	EQUIPMENT	2/27/03		778							778	598	S/L	5		156
58	HARDWARE-SYSTEM SOLUTIONS	5/24/03		1,480							1,480	1,061	S/L	5		296
59	COMPUTER	6/26/03		782							782	546	S/L	5		156
60	COMPUTER	12/31/03		1,234							1,234	741	S/L	5		247
61	COMPUTER	5/27/04		864							864	447	S/L	5		173
62	COMPUTER	10/21/04		1,534							1,534	665	S/L	5		307
66	COMPUTER	2/28/05		3,503							3,503	1,285	S/L	5		701
67	COLOR PRINTER	6/01/05		900							900	285	S/L	5		180
68	COMPUTERS	9/01/05		9,094							9,094	2,425	S/L	5		1,819
71	COMPUTER	1/01/06		1,289							1,289	258	S/L	5		258
72	COMPUTER	4/01/06		2,361							2,361	354	S/L	5		472

ROYAL FAMILY KIDS' CAMPS, INC.

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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.						
73	COMPUTER	6/01/06		1,234							1,234	144	S/L	5		247						
74	COMPUTERS	8/01/06		3,602							3,602	300	S/L	5		720						
75	COMPUTERS	10/15/06		4,805							4,805	240	S/L	5		961						
76	PHONES	12/15/06		2,490							2,490	42	S/L	5		498						
78	COMPUTER	1/01/07		4,854							4,854		S/L	5		971						
79	COMPUTER	12/13/07		2,044							2,044		S/L	5		34						
TOTAL MACHINERY AND EQUIPME												119,961	0	0	0	0	119,961	84,820				9,841
OFFICE FURNISHINGS																						
5	OFFICE FURNITURE	7/01/94		743							743	743	S/L	5		0						
10	ART FILES	6/15/95		539							539	539	S/L	5		0						
11	SHELVES	7/01/95		604							604	604	S/L	5		0						
12	FURNITURE	7/01/95		89							89	89	S/L	5		0						
18	OFFICE FURNISHING	6/15/96		719							719	719	S/L	5		0						
21	OFFICE FURNISHINGS	6/01/97		4,216							4,216	4,216	S/L	5		0						
30	DESKS	8/20/98		1,856							1,856	1,856	S/L	5		0						
33	OFFICE FURNISHINGS	12/31/98		826							826	826	S/L	5		0						
37	OFFICE WORKSTATIONS	8/31/99		3,190							3,190	3,190	S/L	5		0						
38	DESK	11/01/99		1,110							1,110	1,110	S/L	5		0						
44	OFFICE FURNITURE	9/30/00		5,267							5,267	5,267	S/L	5		0						
45	OFFICE FURNITURE	11/01/00		4,371							4,371	4,371	S/L	5		0						
46	OFFICE FURNITURE	12/01/00		12,794							12,794	12,794	S/L	5		0						
48	OFFICE FURNITURE	4/01/01		1,453							1,453	1,453	S/L	5		0						
53	PARTITIONS	9/01/02		2,350							2,350	2,037	S/L	5		313						
54	OFFICE FURNITURE	10/01/02		677							677	574	S/L	5		103						
55	OFFICE FURNITURE	12/01/02		901							901	735	S/L	5		166						

ROYAL FAMILY KIDS' CAMPS, INC.

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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.
63	OFFICE FURNITURE	2/12/04		725							725	423	S/L	5		145
64	OFFICE FURNITURE	5/13/04		3,551							3,551	1,893	S/L	5		710
77	OFFICE FURNISHINGS	9/01/06		1,770							1,770	118	S/L	5		354
80	OFFICE FURNITURE	1/25/07		3,345							3,345		S/L	5		613
TOTAL OFFICE FURNISHINGS												43,535			2,404	
SOFTWARE																
8	SHELBY SYSTEM	8/15/91		3,500							3,500	3,500	S/L	5		0
9	SOFTWARE GPH	1/13/91		531							531	531	S/L	5		0
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	912	S/L	5		0
56	SHELBY - PAYROLL	9/01/02		630							630	546	S/L	5		84
65	CDW - DIRECT	2/16/04		880							880	499	S/L	5		176
69	SHELBY SOFTWARE	7/01/05		1,796							1,796	539	S/L	5		359
70	CDW DIRECT	10/01/05		2,450							2,450	613	S/L	5		490
81	COMPUTER UPGRADE	2/15/07		1,725							1,725		S/L	5		316
TOTAL SOFTWARE												22,240			1,425	
TOTAL DEPRECIATION												167,142			13,670	
GRAND TOTAL AMORTIZATION												29,362			0	
GRAND TOTAL DEPRECIATION												167,142			13,670	