

Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2006

Open to Public Inspection

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)

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

A. For the 2006 calendar year, or tax year beginning JUL 1, 2006 **and ending** JUN 30, 2007

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization ADOPT-A-CLASSROOM INC		D Employer identification number 65-0828272
		Number and street (or P O box if mail is not delivered to street address)		E Telephone number 305-674-4470
		1521 ALTON ROAD		Room/suite 347
City or town, state or country, and ZIP + 4 MIAMI BEACH, FL 33139		F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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

H(b) If "Yes," enter number of affiliates: N/A

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: N/A

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

G Website WWW.ADOPTACLASSROOM.ORG

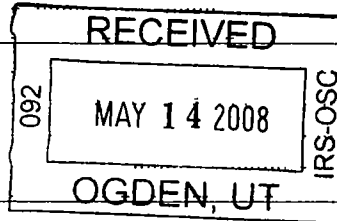
J Organization type (check only one) 501(c) (3) (insert no) 4947(a)(1) or 527

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: 1,094,885.

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

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Contributions to donor advised funds		1a	
	b	Direct public support (not included on line 1a)		1b	1,086,441.
	c	Indirect public support (not included on line 1a)		1c	
	d	Government contributions (grants) (not included on line 1a)		1d	
	e	Total (add lines 1a through 1d) (cash \$ 1,086,441. noncash \$)		1e	1,086,441.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)		2	
	3	Membership dues and assessments		3	
	4	Interest on savings and temporary cash investments		4	8,444.
	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
	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	
	8d			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 1b)		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		
b	Less cost of goods sold		10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a		10c		
11	Other revenue (from Part VII, line 103)		11		
12	Total revenue Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11		12	1,094,885.	
13	Program services (from line 44, column (B))		13	824,449.	
14	Management and general (from line 44, column (C))		14	56,933.	
15	Fundraising (from line 44, column (D))		15	127,451.	
16	Payments to affiliates (attach schedule)		16		
17	Total expenses Add lines 16 and 44, column (A)		17	1,008,833.	
18	Excess or (deficit) for the year Subtract line 17 from line 12		18	86,052.	
19	Net assets or fund balances at beginning of year (from line 73, column (A))		19	966,963.	
20	Other changes in net assets or fund balances (attach explanation)		20	-44,263.	
21	Net assets or fund balances at end of year Combine lines 18, 19, and 20		21	1,008,752.	



SEE STATEMENT 1

623001 01-18-07

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

Form 990 (2006)

10010319 756350 12125000

2006.09000 ADOPT-A-CLASSROOM INC

12125001

SCANNED JUN 11 2008

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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
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc listed in Part V-A	205,287.	181,073.	12,107.	12,107.
25b Compensation of former officers, directors, key employees, etc listed in Part V-B	0.	0.	0.	0.
25c 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)				
26 Salaries and wages of employees not included on lines 25a, b, and c				
27 Pension plan contributions not included on lines 25a, b, and c				
28 Employee benefits not included on lines 25a - 27				
29 Payroll taxes	15,555.	13,720.	918.	917.
30 Professional fundraising fees	108,050.			108,050.
31 Accounting fees	16,196.		16,196.	
32 Legal fees				
33 Supplies				
34 Telephone	5,335.	4,535.	800.	
35 Postage and shipping				
36 Occupancy	16,666.	10,000.	6,666.	
37 Equipment rental and maintenance				
38 Printing and publications	361.	361.		
39 Travel	5,439.		5,439.	
40 Conferences, conventions, and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	347.	208.	139.	
43 Other expenses not covered above (itemize):				
a _____				
b _____				
c _____				
d _____				
e _____				
f _____				
g SEE STATEMENT 2	635,597.	614,552.	14,668.	6,377.
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	1,008,833.	824,449.	56,933.	127,451.

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 \$ N/A, (ii) the amount allocated to Program services \$ N/A,
 (iii) the amount allocated to Management and general \$ N/A, and (iv) the amount allocated to Fundraising \$ N/A

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

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? ▶ SPONSORSHIP OF SCHOOL CLASSROOMS.	Program Service Expenses (Required for 501(c)(3) and (4) orgs, 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>PURCHASED SCHOOL SUPPLIES FOR CLASSROOMS OF LOCAL COMMUNITY SCHOOLS. SUPPLIES WERE FURNISHED TO 1,824 TEACHERS DURING THE CURRENT YEAR.</u>	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	824,449.
b	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
c	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
d	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	824,449.

Form 990 (2006)

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	197,573.	300,708.
	46 Savings and temporary cash investments		
	47 a Accounts receivable	525,542.	
	b Less: allowance for doubtful accounts		525,542.
	48 a Pledges receivable		
	b Less: allowance for doubtful accounts		
	49 Grants receivable	803,250.	327,064.
	50 a Receivables from current and former officers, directors, trustees, and key employees		
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		
	51 a Other notes and loans receivable		
	b Less: allowance for doubtful accounts		
	52 Inventories for sale or use		
	53 Prepaid expenses and deferred charges		
	54 a Investments - publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		
	b Investments - other securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		
55 a Investments - land, buildings, and equipment: basis			
b Less: accumulated depreciation			
56 Investments - other SEE STATEMENT 3	2,000.	2,000.	
57 a Land, buildings, and equipment: basis	12,235.		
b Less: accumulated depreciation STMT 4	4,571.	7,664.	
58 Other assets, including program-related investments (describe OTHER ASSETS)	1,969.	5,990.	
59 Total assets (must equal line 74) Add lines 45 through 58	1,006,028.	1,168,968.	
Liabilities	60 Accounts payable and accrued expenses	39,065.	160,216.
	61 Grants payable		
	62 Deferred revenue		
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable		
	65 Other liabilities (describe)		
66 Total liabilities. Add lines 60 through 65	39,065.	160,216.	
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	93,042.	81,108.
	68 Temporarily restricted	373,921.	402,102.
	69 Permanently restricted	500,000.	525,542.
	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		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
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)	966,963.	1,008,752.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	1,006,028.	1,168,968.	

Part VI Other Information (continued)

Table with columns for question ID, question text, and Yes/No columns. Includes rows 82a through 91b with various organizational details and financial information.

Part VI Other Information (continued) **Yes** **No**

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c
 If "Yes," enter the name of the foreign country ▶ N/A

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

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) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a _____					
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	8,444.	
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 _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		8,444.	0.
105 Total (add line 104, columns (B), (D), and (E))					8,444.

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)
▼	

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). N/A

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

	(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.

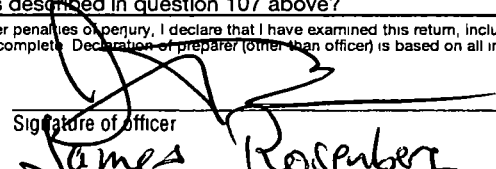
Yes	No

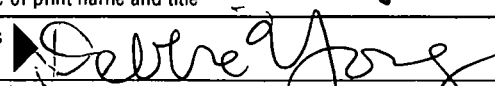
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

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

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.

Please Sign Here:  Date: 5-5-08
 Type or print name and title: James Rosenberg Executive Director

Paid Preparer's Use Only: Preparer's signature:  Date: 3-10-08 Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. X): P00082695
 Firm's name (or yours if self-employed), address, and ZIP + 4: KAUFMAN, ROSSIN & CO., P.A. 2699 S. BAYSHORE DRIVE MIAMI, FLORIDA 33133
 EIN: Phone no: (305) 858-5600

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

2006

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)

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

Name of the organization: **ADOPT-A-CLASSROOM INC** Employer identification number: **65 0828272**

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 2 of the instructions. List each one. If there are none, enter "None.")

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

Part II-A 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
THE LEVERAGE GROUP 825 SEVENTH AVE., 7TH FLOOR, NEW YORK, NY 10019	FUNDRAISING	108,050.
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 page 2 of the 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 page 2 of the instructions)

- 1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 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
- 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?
 - b** Lending of money or other extension of credit?
 - c** Furnishing of goods, services, or facilities?
 - d** Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? **SEE PART V-A, FORM 990**
 - e** Transfer of any part of its income or assets?
- 3 a** 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)
- b** Did the organization have a section 403(b) annuity plan for its employees?
 - 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
 - d** Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?
- 4 a** Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g
- b** Did the organization make any taxable distributions under section 4966?
 - c** Did the organization make a distribution to a donor, donor advisor, or related person?
 - d** Enter the total number of donor advised funds owned at the end of the tax year ▶ _____
 - e** Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____
 - f** Enter the total number of separate funds or accounts owned at the end of the 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 ▶ _____
 - g** Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year ▶ _____

	Yes	No
1		X
2a		X
2b		X
2c		X
2d	X	
2e		X
3a		X
3b		X
3c		X
3d		X
4a		X
4b	N/A	
4c	N/A	
		0
		0.
		0.
		0.

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the 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)
- 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 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 page 7 of the 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					▶

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions)

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

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	898,857.	203,882.	168,915.	223,521.	1,495,175.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose		637,166.	701,365.	306,064.	1,644,595.
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	37.	83.	26.	168.	314.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	898,894.	841,131.	870,306.	529,753.	3,140,084.
24 Line 23 minus line 17	898,894.	203,965.	168,941.	223,689.	1,495,489.
25 Enter 1% of line 23	8,989.	8,411.	8,703.	5,298.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 29,910.
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 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 220,450.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 1,495,489.
d Add Amounts from column (e) for lines 18 314. 19 220,450.					26d 220,764.
e Public support (line 26c minus line 26d total)					26e 1,274,725.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 85.2380%
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 N/A					
(2005) (2004) (2003) (2002)					
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 N/A					
(2005) (2004) (2003) (2002)					
c Add Amounts from column (e) for lines 15 16 17 20 21					27c N/A
d Add Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15

Part V Private School Questionnaire (See page 9 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/> <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/> <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 10 of the instructions)

N/A

(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)														
37	Total lobbying expenditures to influence a legislative body (direct lobbying)														
38	Total lobbying expenditures (add lines 36 and 37)														
39	Other exempt purpose expenditures														
40	Total exempt purpose expenditures (add lines 38 and 39)														
41	Lobbying nontaxable amount Enter the amount from the following table -														
	<table border="0"> <tr> <td>If the amount on line 40 is -</td> <td>The lobbying nontaxable amount is -</td> </tr> <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> </table>	If the amount on line 40 is -	The lobbying nontaxable amount is -	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 40 is -	The lobbying nontaxable amount is -														
Not over \$500,000	20% of the amount on line 40														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
42	Grassroots nontaxable amount (enter 25% of line 41)														
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36														
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38														

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 13 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 13 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

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	WEBSITE DEVELOPMENT * TOTAL 990 PAGE 2 DEPR & AMORT	101506		60M	42	246,965.		0.	246,965.	0.	0.	37,045.
						246,965.			246,965.			37,045.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	1
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DESCRIPTION	AMOUNT
AMORTIZATION OF WEBSITE COSTS, EXPENSED PER BOOKS, CAPITALIZED FOR FORM 990	37,045.
WEBSITE COSTS, EXPENSED PER BOOKS, CAPITALIZED FOR FORM 990	-81,308.
TOTAL TO FORM 990, PART I, LINE 20	-44,263.

FORM 990	OTHER EXPENSES	STATEMENT	2
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DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
CLASSROOM PURCHASES	507,642.	507,642.		
WEBSITE DEVELOPMENT	3,388.	3,388.		
FUNDRAISING EXPENSES	6,377.			6,377.
INSURANCE	2,579.	1,547.	1,032.	
OTHER	34,090.	20,454.	13,636.	
PROFESSIONAL FEES	44,476.	44,476.		
AMORTIZATION WEBSITE DEVELOPMENT	37,045.	37,045.		
TOTAL TO FM 990, LN 43	635,597.	614,552.	14,668.	6,377.

FORM 990	OTHER INVESTMENTS	STATEMENT	3
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DESCRIPTION	VALUATION METHOD	AMOUNT
ART WORK	COST	2,000.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		2,000.

FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT	4
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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNITURE, EQUIPMENT AND COMPUTERS	12,235.	4,571.	7,664.
TOTAL TO FORM 990, PART IV, LN 57	12,235.	4,571.	7,664.

FORM 990	PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES	STATEMENT	5
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JAMES ROSENBERG 645 NE 55TH TERRACE MIAMI, FL 33137	EXECUTIVE DIRECTOR 40.00	85,599.	15,591.	0.
ROSEMARY JALINK 8943 HAWTHORNE AVENUE SURFSIDE , FL 33054	PROGRAMS DIRECTOR 40.00	45,460.	6,540.	0.
NICOLAS ROJAS 10169 WEST ATLANTIC BLVD CORAL SPRINGS, FL 33071	TECHNOLOGY DIRECTOR 40.00	52,097.	0.	0.
JOHN OXENDINE 2727 N. OCEAN BLVD., A-506 BOCA RATON, FL 33429	CHAIR 0.50	0.	0.	0.
DOUG LEVINE 2760 N. BAY ROAD MIAMI BEACH, FL 33140	VICE CHAIR 0.50	0.	0.	0.
BEN POWELL 15908 SW 92ND AVENUE MIAMI, FL 33157	TREASURER 0.50	0.	0.	0.
MARJORIE KEAN 1000 VENETIAN WAY, #108 MIAMI BEACH, FL 33139	SECRETARY 0.50	0.	0.	0.

Depreciation and Amortization 990
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

ADOPT-A-CLASSROOM INC

FORM 990 PAGE 2

Identifying number
65-0828272

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	108,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	430,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12	13	

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

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

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

Section B - Assets Placed in Service During 2006 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	0.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L		
		%				S/L		
		%				S/L		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year:					
WEBSITE DEVELOPMENT	101506	246,965.		60M	37,045.
43 Amortization of costs that began before your 2006 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44 37,045.

ADOPT-A-CLASSROOM, INC.
Corporate Bylaws

ARTICLE I
Name

- Section 1.01. The name of this organization is Adopt-A-Classroom, Inc. (the "Corporation").
- Section 1.02. The Corporation may at its discretion, by a vote of the membership body, change or alter its name.

ARTICLE II
Purposes and Powers

- Section 2.01. The purposes for which the Corporation is organized are exclusively religious, charitable, scientific, literary, and educational within the meaning of Section 501(c)(3) of the Internal Revenue of 1986 or the corresponding provision of any future United States Internal Revenue law (the "Code"). The Corporation's purposes as herein stated shall be carried out by its Board of Directors of Directors in a manner that will enable the Corporation to qualify as a charitable Corporation within the meaning of Section 501(c)(3) of the Code. To this end, the Corporation shall have the corporate powers as provided in Section 617.0302, Florida Statutes.

ARTICLE III
Membership

- Section 3.01. The membership of this Corporation shall consist only of the members of the Board of Directors of Directors.

ARTICLE IV
Board of Directors

- Section 4.01. **SIZE.** The Board of Directors of Directors shall have up to 21 and not fewer than 7 members. All officers of the Corporation, chairs of committees and chair of the Board of Trustees shall serve on the Board of Directors.
- Section 4.02. **QUORUM.** A majority of the number of Board of Directors members fixed in these bylaws shall constitute a quorum for the transaction of business. The act of a majority of the Board of Directors members present at a meeting at which a quorum is present shall be the act of the Board of Directors. Any action consented to in writing by each and every Board of Directors member shall be as valid as if adopted by the Board of Directors at a duly warned and held meeting of the Board of Directors, provided such written consent is inserted in the minute book.

Section 4.03. **ROLE.** The business and affairs of this Corporation shall be managed by the Board of Directors together with the Executive Director of this Corporation. The Board of Directors is responsible for overall policy and direction of the Corporation, and delegates responsibility for day-to-day operations to the Executive Director and Board of Directors committees.

Section 4.04. **DUTIES**

Board of Directors Member

- Serves on the Board of Directors.
- Attends all Board of Directors meetings and functions, such as special events.
- Is informed about the Corporation's mission, services, policies, and programs.
- Stays informed about committee matters, prepares themselves well for meetings, and reviews and comments on minutes and reports prior to Board of Directors and committee meetings.
- Makes serious commitment to participate actively in committee work.
- Volunteers for and willingly accepts assignments and completes them thoroughly and on time.
- Gets to know other Board of Directors members and builds a collegial working relationship that contributes to consensus.
- Makes a personal financial contribution to the Corporation.
- Informs others about the Corporation.
- Participates in fund raising for the Corporation.
- Suggests possible nominees to the Board of Directors who can make significant contributions to the work of the Board of Directors and the Corporation
- Keeps up-to-date on developments in the Corporation's field.
- Follows conflict of interest and confidentiality policies.
- Refrains from making special requests of the staff.
- Assist the Board of Directors in carrying out its fiduciary responsibilities, such as reviewing the Corporation's annual financial statements.

Section 4.04(a) **ASSESSMENT OF PERFORMANCE AND EFFECTIVENESS.**

The Board of Directors shall assess, no less than every two years, the organization's performance and effectiveness and shall determine future actions required to achieve the organization's mission. Such assessment shall include, but not be limited to:

- Identification of measurable goals and objectives.
- Consideration of how well the identified goals and objectives conform with the mission of the organization.
- Description of the activities that the charity undertook in the past two years to address these objectives.
- If applicable, measurement of the satisfaction of those who benefit from the charity's programs.

- Analysis of the effectiveness of the charity's activities in fulfilling its stated mission, goals and objectives.
- Recommendations for future actions the charity might take based on the findings of the assessment.

Section 4.04(b) **CONFLICT-OF-INTEREST STATEMENT**

Adopt-A-Classroom, as a nonprofit, tax-exempt organization, depends on charitable contributions from the public. Maintenance of its tax-exempt status is important both for its continued financial stability and for the receipt of contributions and public support. Therefore, the operations of Adopt-A-Classroom first must fulfill all legal requirements. They also depend on the public trust and thus are subject to scrutiny by and accountability to both governmental authorities and members of the public.

Consequently, there exists between Adopt-A-Classroom and its board, officers, and management employees a fiduciary duty that carries with it a broad and unbending duty of loyalty and fidelity. The board, officers, and management employees have the responsibility of administering the affairs of Adopt-A-Classroom honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of Adopt-A-Classroom. Those persons shall exercise the utmost good faith in all transactions involved in their duties, and they shall not use their positions with Adopt-A-Classroom or knowledge gained there from for their personal benefit. The interests of the organization must have the first priority in all decisions and actions.

Persons Concerned

This statement is directed not only to board members and officers, but to all employees who can influence the actions of Adopt-A-Classroom. For example, this includes all who make purchasing decisions, all other persons who might be described as "management personnel," and all who have proprietary information concerning Adopt-A-Classroom.

Key Areas in Which Conflict May Arise

Conflicts of interest may arise in the relations of directors, officers, and management employees with any of the following third parties:

- Persons and firms supplying goods and services to Adopt-A-Classroom
- Persons and firms from whom Adopt-A-Classroom leases property and equipment
- Persons and firms with whom Adopt-A-Classroom is dealing or planning to deal in connection with the gift, purchase or sale of real estate, securities, or other property
- Competing or affinity organizations
- Donors and others supporting Adopt-A-Classroom
- Recipients of grants from Adopt-A-Classroom
- Agencies, organizations, and associations that affect the operations of Adopt-A-Classroom

- Family members, friends, and other employees

Nature of Conflicting Interest

A material conflicting interest may be defined as an interest, direct or indirect. Such an interest might arise, for example, through

1. Owning stock or holding debt or other proprietary interests in any third party dealing with Adopt-A-Classroom
2. Holding office, serving on the board, participating in management, or being otherwise employed (or formerly employed) by any third party dealing with Adopt-A-Classroom
3. Receiving remuneration for services with respect to individual transactions involving Adopt-A-Classroom
4. Using Adopt-A-Classroom's time, personnel, equipment, supplies, or good will other than for approved Adopt-A-Classroom activities, programs, and purposes
5. Receiving personal gifts or loans from third parties dealing with Adopt-A-Classroom. Receipt of any gift is disapproved except gifts of nominal value that could not be refused without discourtesy. No personal gift of money should ever be accepted.

Interpretation of This Statement of Policy

The areas of conflicting interest listed herein, and the relations in those areas that may give rise to conflict, are not exhaustive. Conceivably, conflicts might arise in other areas or through other relations. It is assumed that the trustees, officers, and management employees will recognize such areas and relation by analogy.

The fact that one of the interests described herein exists does not mean necessarily that a conflict exists, or that the conflict, if it exists, is material enough to be of practical importance, or if material that upon full disclosure of all relevant facts and circumstances that it is necessarily adverse to the interests of Adopt-A-Classroom.

However, it is the policy of the board that the existence of any of the interests described herein shall be disclosed on a timely basis and always before any transaction is consummated. It shall be the continuing responsibility of board, officers, and management employees to scrutinize their transactions and outside business interests and relationships for potential conflicts and to immediately make such disclosures.

Disclosure Policy and Procedure

Disclosure should be made according to Adopt-A-Classroom standards. Transactions with related parties may be undertaken only if all of the following are observed:

1. A material transaction is fully disclosed in the audited financial statements of the organization;
2. The related party is excluded from the discussion and approval of such transaction;

3. A competitive bid or comparable valuation exists; and
4. The organization's board has acted upon and demonstrated that the transaction is in the best interest of the organization.

Staff disclosures should be made to the chief executive (or if he or she is the one with the conflict, then to the designated committee), who shall determine whether a conflict exists and is material, and if the matters are material, bring them to the attention of the designated committee.

Disclosure involving directors should be made to the Executive Committee.

The board shall determine whether a conflict exists and is material, and in the presence of an existing material conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to Adopt-A-Classroom. The decision of the board on these matters will rest in their sole discretion, and their concern must be the welfare of Adopt-A-Classroom and the advancement of its purpose.

Section 4.05. **BOARD OF DIRECTORS ELECTIONS.** Election of new Board of Directors members or election of current Board of Directors members to a second or consecutive term will occur as the first item of business at the annual meeting of the Corporation. Board of Directors members will be elected annually by a majority vote of the current Board of Directors members.

Section 4.06. **TERM OF OFFICE.** Board of Directors members shall hold office for a term of three (3) years. Board of Directors members may serve second or consecutive terms

Section 4.07. **RESIGNATION.** Any member of the Board of Directors may resign at anytime by filing written notice with the Board of Directors Secretary, addressed to the Secretary at the Corporation's registered address. Any such resignation shall take effect at the time specified therein, or, if the time is not specified therein, upon its acceptance by the Board of Directors. Such resignation shall not relieve the Board of Directors member to resigning of the obligation to pay any dues, assessments, or other charges accrued and unpaid.

Section 4.08. **TERMINATION.** Board of Directors members by a majority vote of such members at any meeting of the Board of Directors at which a quorum is present, may suspend or expel from office a member of the Board of Directors, with cause, or whenever it is deemed in the best interests of the Corporation, by mailing to the Board of Directors member written notice of the termination appointment. The process shall be carried out in good faith. At least fifteen (15) business days prior written notice shall be given to the member to be expelled, suspended, or terminated. Said notice shall state the reasons for the action, and shall give the member an opportunity to be heard, orally or in writing, not less than five (5) business days before the effective date of the proposed expulsion, suspension, or termination, so as to allow the Board of Directors sufficient time to decide whether the action shall take place. Written notice of the proposed action shall be given by first class or certified mail and sent to the member's last address per contact information as it appears in the Corporation membership roll book.

Section 4.09. **MEETINGS & NOTICES**

- a. **BI-ANNUAL.** The Board of Directors shall meet quarterly. The date of the bi-annual meetings shall be set by the Board of Directors who shall also set the time and place. The Secretary shall cause to be communicated (via mail, fax or e-mail) to every member in good standing per contact information as it appears in the Corporation membership roll book, a twenty (20) business day notice telling the time and place of such annual meeting.
- b. **SPECIAL.** Special meetings may be called by the Board of Directors chair. Notices of such meeting shall be communicated (via mail, fax or e-mail) to every member in good standing per contact information as it appears in the Corporation membership roll book at least ten (10) business days before the scheduled date set for such special meeting. Such notice shall state the reasons that such meeting has been called, the business to be transacted at such meeting and by whom it was called. No other business but that specified in the notice may be transacted at such special meeting without the unanimous consent of all present at such meeting. Any action that is proper for a special meeting may be conducted by written ballot in lieu of a meeting.
- c. **ACTION BY BOARD OF DIRECTORS MEMBERS WITHOUT A MEETING.** Any action taken at a meeting of the Board of Directors or a committee thereof may be taken without a meeting if a consent in writing via mail, fax or email setting forth the actions so to be taken is signed by a majority of the Board of Directors or a committee thereof, as the case may be. Such consent shall have the same effect as a unanimous vote of the Board of Directors or a committee thereof at a duly called and convened meeting thereof.
- d. **PARTICIPATION OF BOARD OF DIRECTORS MEMBERS BY MEANS OF COMMUNICATIONS EQUIPMENT.** Members of the Board of Directors, or of any committee thereof, shall be deemed present at a meeting of such Board of Directors or committee if a conference telephone or similar communications equipment, by means of which all persons participating in the meeting can hear each other, is used.

Section 4.10. **ABSENCES.** A Board of Directors member may be subject to termination if such member has a total of two (2) excused or unexcused absences from Board of Directors meetings during the course of a year, thereby missing both of the bi-annual Board of Directors meetings. Excused absences are considered as such when the Board of Directors member notifies the Secretary of the absence prior to or immediately following the Board of Directors meeting. Unexcused absences are considered as such when the Board of Directors member fails to notify the Secretary of the absence prior to or immediately following the Board of Directors meeting.

Section 4.11. **VACANCIES.** When a vacancy on the Board of Directors exists, nominations for new members may be received from present members of the Board of Directors or committees thereof by the Board of Directors Secretary. These vacancies will be filled only to the end of the particular Board of Directors member's term.

Section 4.12. **VOTING.** Every member of the Board of Directors in good standing shall have the right and be entitled to one vote upon every action item properly submitted to vote at any meeting of the Board of Directors. Except for the election of officers and directors, all votes shall be either by voice or by writing via mail, facsimile or email. For election of officers and directors, ballots shall be provided and there shall not appear any place on such ballot that might tend to indicate the person who cast such ballot. At any regular or special meeting, if a majority so requires, any question may be voted upon in the manner and style provided for election of officers and directors. At all votes by ballot the chairman of such meeting shall, prior to the commencement of balloting, appoint a committee of three who shall act as "Inspectors of Election" and who shall, at the conclusion of such balloting, certify in writing to the Chairman the results and the certified copy shall be physically affixed in the minute book to the minutes of that meeting. No inspector of election shall be a candidate for office or shall be personally interested in the question voted upon. A Board of Directors member may vote for him/herself. Any action that is proper for a special meeting may be conducted by written ballot in lieu of a meeting.

Section 4.13. **COMPENSATION.** With the exception of the Executive Director of the Corporation, members of the Board of Directors shall not receive any compensation of salaries from the Corporation for duties as a Board of Directors member. The Board of Directors shall hire and fix the compensation of the Executive Director. The Board of Directors shall fix, and the Executive Director shall hire, any and all employees which they in their discretion may determine to be necessary for the conduct of the business of the Corporation. The Board of Directors may, in its discretion, allow a fixed sum and expenses to Board of Directors members or others for attendance at any Board of Directors meeting. Nothing contained herein shall preclude any member of the Board of Directors from serving the Corporation in any other capacity and receiving compensation therefor.

Section 4.14. **CONTRIBUTION SCHEDULE.** Board of Directors membership, with the exception of those members who are serving because of their chairmanship responsibilities of a committee, shall entail a commitment

- a. of \$5,000 per year for three (3) consecutive years; and
 - i. as an alternative, such contribution schedule may be made in one lump sum at the commencement of the board member's tenure; and
 - ii. such contribution schedule can be made in the form of cash, check, credit card or the stock equivalent.
- b. to exercise best efforts to secure two (2) donors to commit the aforementioned contribution schedule within the Board of Director member's three-year tenure; and
- c. to exercise best efforts to either purchase or sell a number of tickets (not to exceed \$1,000 in value) to the annual fundraiser event as determined by the Events Committee

The Board Chair and the Executive Director jointly may change or take exception to membership dues from time to time. Any changes to membership dues shall be proactive only and shall require a majority approval of the Board of Directors.

ARTICLE V
Board of Trustees

Section 5.01. **SIZE.** The Board of Trustees shall have up to 100 and not fewer than 7 members.

Section 5.02. **ROLE.** The Board of Trustees is to serve the Executive Director and the Board of Directors from time-to-time on an as needed basis.

Section 5.03. **DUTIES**

Board of Trustees Member

- Serves on the Board of Trustees.
- Attends functions, such as special events, from time to time.
- Is informed about the Corporation's mission, services, policies, and programs.
- Makes a personal financial contribution to the Corporation.
- Informs others about the Corporation.
- Participates in fund raising for the Corporation.
- Suggests possible nominees to the Board of Directors who can make significant contributions to the work of the Board of Directors and the Corporation
- Keeps up-to-date on developments in the Corporation's field.
- Follows conflict of interest and confidentiality policies.
- Refrains from making special requests of the staff.

Section 5.04. **CONTRIBUTION SCHEDULE.** Board of Trustees membership shall entail a minimum commitment

- a. of \$5,000 per year for three (3) consecutive years; and
 - i. as an alternative, such contribution schedule may be made in one lump sum at the commencement of the board member's tenure; and
 - ii. such contribution schedule can be made in the form of cash, check, credit card or the stock equivalent.
- b. to exercise best efforts to secure two (2) donors to commit the aforementioned contribution schedule within the Board of Trustee member's three-year tenure

Section 5.05. **BOARD OF TRUSTEES ELECTIONS.** There shall be no elections of Board of Trustees members. Board of Trustees shall be appointed by joint decision of the Board Chair and Executive Director.

Section 5.06 **CHAIR.** The term of Board of Trustees chair shall be for one (1) year or less, if sooner terminated by the action of the Board of Trustees. Upon Board of Trustees inception, the chair shall be appointed by the Board of Directors for a term of one (1) year or less, if sooner terminated by the action of the Board of Directors. After the first term, the Board of Trustees chair shall be elected by majority vote of the Board of Trustees.

- a. **ELECTION.** Election of the Board of Trustees chair shall occur no later than twenty (20) business days prior to the Board of Directors annual meeting. Ballots shall be distributed by the Board of Directors Secretary to Board of Trustees members using a combination of two of the following three communication methods: mail, fax, email. Ballots shall include brief biographies of each

candidate. It shall not appear any place on such ballot that might tend to indicate the person who cast such ballot.

b. NOMINATIONS. Nominations for Board of Trustees chair shall be communicated to the Board of Directors Secretary no later than forty (40) business days prior to the Board of Directors annual meeting.

c. BOARD OF TRUSTEES CHAIR DUTIES

- Is a member of the Board of Trustees.
- Is a member of the Board of Directors.
- Ensures that Board of Trustee members have information on important issues and developments of the Corporation.
- Oversees the logistics of the Board of Trustees.
- Reports to the Board of Directors' chair on Board of Trustees' decisions and recommendations.
- Works with the Executive Director and other staff as agreed to by the Executive Director.

Section 5.07. **TERM OF OFFICE.** Board of Trustees members shall hold office for a term of three (3) years. Board of Trustees members may serve second or consecutive terms.

Section 5.08. **RESIGNATION.** Any member of the Board of Trustees may resign at anytime by filing written notice with the Board of Directors Secretary, addressed to the Secretary at the Corporation's registered address. Any such resignation shall take effect at the time specified therein, or, if the time is not specified therein, upon its acceptance by the Board of Directors. Such resignation shall not relieve the Board of Directors member to resigning of the obligation to pay any dues, assessments, or other charges accrued and unpaid.

Section 5.09. **TERMINATION.** Board of Directors members by a majority vote of such members at any meeting of the Board of Directors at which a quorum is present, may suspend or expel from office a member of the Board of Trustees, with cause, or whenever it is deemed in the best interests of the Corporation, by mailing to the Board of Trustees member written notice of the termination appointment. The process shall be carried out in good faith. At least fifteen (15) business days prior written notice shall be given to the member to be expelled, suspended, or terminated. Said notice shall state the reasons for the action, and shall give the member an opportunity to be heard, orally or in writing, not less than five (5) business days before the effective date of the proposed expulsion, suspension, or termination, so as to allow the Board of Directors sufficient time to decide whether the action shall take place. Written notice of the proposed action shall be given by first class or certified mail and sent to the Board of Trustees member's last address per contact information as it appears in the Corporation membership roll book.

Section 5.10. **MEETINGS & NOTICES.** The Board of Trustees shall have no regularly scheduled meetings. Special meetings may be called by the Board of Trustees chair. Notices of such meeting shall be communicated (via mail, fax or e-mail) to every member in good standing per contact information as it appears in the Corporation membership roll book at least ten (10) business days before the scheduled date set for such special meeting. Such notice

shall state the reasons that such meeting has been called, the business to be transacted at such meeting and by whom it was called. No other business but that specified in the notice may be transacted at such special meeting without the unanimous consent of all present at such meeting. Any action that is proper for a special meeting may be conducted by written ballot in lieu of a meeting.

- a. **ACTION BY BOARD OF TRUSTEES MEMBERS WITHOUT A MEETING.** Any action taken at a meeting of the Board of Trustees or a committee thereof may be taken without a meeting if a consent in writing via mail, fax or email setting forth the actions so to be taken is signed by the Chairman of the Board of Trustees. Such consent shall have the same effect as a unanimous vote of the Board of Directors or a committee thereof at a duly called and convened meeting thereof.
- b. **PARTICIPATION OF BOARD OF TRUSTEES MEMBERS BY MEANS OF COMMUNICATIONS EQUIPMENT.** Members of the Board of Trustees shall be deemed present at a meeting of such Board of Trustees if a conference telephone or similar communications equipment, by means of which all persons participating in the meeting can hear each other, is used.
- c. **VOTING.** Every member of the Board of Trustees in good standing shall have the right and be entitled to one vote upon every action item properly submitted to vote at any meeting of the Board of Directors. All votes can be by either voice, mail, fax or email.

Section 5.11. **COMPENSATION.** Members of the Board of Trustees shall not receive any compensation of salaries from the Corporation for duties as a Board of Trustees member.

ARTICLE VI

Committees

Section 6.01. **GENERAL INFORMATION.** The Board of Directors may create or appoint committees as needed. Their term of office shall be for a period of one year or less, if sooner terminated by the action of the Board of Directors. The permanent committees shall be: Audit & Fiscal Oversight; Fundraising; Program; Events & Public Relations; and Advisory Council.

Section 6.02 **CHAIR.** The term of committee chair shall be for two (2) years or less, if sooner terminated by the action of the committee. Upon committee inception, the chair shall be appointed by the Board of Directors for a term of terminating fiscal year end June 30, 2004 or less, if sooner terminated by the action of the Board of Directors. After the first one year term, committee chairs shall be elected by majority vote of the committee members that served on such committee for the year prior. Elections of committee chairs shall occur at the Board of Directors annual meeting. Nominations for committee chair shall be communicated to the Board of Directors Secretary twenty (20) business days prior to the Board of Directors annual meeting. Nominations may be received by members of the Board of Directors, Board of Trustees and committees.

a. **COMMITTEE CHAIR DUTIES**

- Is a member of the Board of Directors.
- Sets tone for the committee work.
- Ensures that members have the information needed to do their jobs.
- Oversees the logistics of committee's operations.
- Reports to the Board of Directors' Chair on committee's decisions/recommendations.
- Works closely with the Executive Director and other staff as agreed to by the Executive Director.
- Assigns work to the committee members, sets the agenda and runs the meetings, and ensures distribution of meeting minutes.
- Initiates and leads the committee's annual evaluation.

Section 6.03 **MEMBERSHIP.** Committee members are not required to be a member of the Board of Directors of Directors or the Board of Trustees. There is no contribution schedule requirement to be a member of a committee.

Section 6.04 **TERM.** Committee members shall hold office for a term of one (1) year. Committee members may serve second or consecutive terms.

Section 6.05 **AUDIT & FINANCIAL OVERSIGHT COMMITTEE.** The Board of Directors Treasurer is chair of the Finance Committee. The Finance Committee is responsible for reviewing fiscal procedures, fundraising plan, and annual budget as developed by the Board of Directors. The Finance Committee is responsible for overseeing the audit of the Corporation as conducted by a third-party. The Finance Committee is responsible to submit annual reports to the Board of Directors at the Board of Directors annual meeting showing income, expenditures and pending income. The financial records of the Corporation are public information and shall be made available to the Board of Directors members and the public.

Section 6.06 **FUNDRAISING COMMITTEE.** The Fundraising Committee is responsible for raising funds to support the operating costs of the Corporation.

Section 6.07 **PROGRAM COMMITTEE.** The Program Committee is responsible for securing new classroom sponsors.

Section 6.08 **EVENTS & PUBLIC RELATIONS COMMITTEE.** The Events & Public Relations Committee is responsible for organizing and ensuring the maximum success of at least one annual regional fundraising event and for public relations outreach for the Corporation and for events.

Section 6.09 **ADVISORY COUNCIL.** The Advisory Council is to serve the Executive Director and the Board of Directors on an as needed basis. The Advisory Council shall not have a chair and shall not meet on a regular basis.

ARTICLE VII Officers

Section 7.01. **NUMBER.** There shall be five (5) officers of the Corporation. They shall consist of the Board of Directors Chair, Board of Directors Vice Chair, Board of Directors Secretary, Board of Directors Treasurer and Executive Director of the Corporation. Any two or more officers may be held by the same person, except the offices of Chair and Secretary.

Section 7.02. **TERM OF OFFICE.** Officers of the Corporation shall be elected annually by the Board of Directors for a period of two (2) years or until their successors have been duly elected. Officers of the Corporation, if elected, may serve second or consecutive terms.

Section 7.03. **DUTIES**

Chair

- Is a member of the Board of Directors.
- Provides leadership to the Board of Directors, who sets policy and to whom the Executive Director is accountable.
- Oversees Board of Directors and meetings.
- Serves as ex-officio member of all committees and attends their meetings when invited.
- Works in partnership with the Executive Director to make sure Board of Directors resolutions are carried out and in achieving the Corporation's mission.
- Helps guide and mediate Board of Directors actions with respect to Corporation priorities and governance concerns.
- Encourages Board of Directors' role in strategic planning.
- Monitors financial planning and financial reports.
- May be one of the officers required to sign the checks and drafts of the Corporation.
- Calls special meetings if necessary.
- Appoints all committee chairs and with the Executive Director, recommend who will serve on committees.
- Assists Executive Director in preparing agenda for Board of Directors meetings.
- Assists Executive Director in conducting new Board of Directors member orientation.
- Assists Executive Director in searches for key management personnel.
- Coordinates Executive Director's annual performance evaluation.
- Coordinates periodic Board of Directors assessment with the Executive Director.
- Plays a leading role in fundraising activities.
- Acts as an alternate spokesperson for the Corporation.
- Periodically consults with Board of Directors members on their roles and help them assess their performance.

Vice Chair

- Is a member of the Board of Directors.
- Attends all Board of Directors meetings.
- Carry out special assignments as requested by the Board of Directors Chair.
- Second Officer in the chain of command. Understand the responsibilities of the Board of Directors Chairman and be able to perform these duties in the chairman's absence.
- Participate as a vital part of the Board of Directors leadership.
- Works closely with the Chair and other staff.

- May be one of the officers required to sign the checks and drafts of the Corporation.
- Participates closely with the Chair to carry out Board of Directors Chair responsibilities.
- Performs other responsibilities as assigned by the Board of Directors.

Secretary

- Is a member of the Board of Directors.
- Attends all Board of Directors meetings.
- Maintains all Board of Directors records and corporate seal and ensure their accuracy and safety.
- Presents and submits to the Board of Directors any communications addressed to him/her as Secretary of the Corporation.
- May be one of the officers required to sign the checks and drafts of the Corporation.
- Reviews and manages Board of Directors minutes.
- Ensures minutes are distributed to members shortly after each meeting.
- Third Officer in the chain of command. Assume responsibilities of the Board of Directors Chair in the absence of the Board of Directors Chair and Vice Chair.
- Is sufficiently familiar with any certificate or filing required by any statute, federal or state.
- Provides notice of meetings of the Board of Directors, Board of Trustees and/or of a committee when such notice is required.
- Is sufficiently familiar with legal documents (articles, by-laws, IRS letters, etc..) to note applicability during meetings.

Treasurer

- Is a member of the Board of Directors.
- Knowledge of the Corporation and personal commitment to its goals and objectives
- Understanding of financial accounting for nonprofit Corporations
- Serves as financial officer of the Corporation and as chairperson of the Finance Committee.
- Must be one of the Officers who shall sign checks or drafts of the Corporation, unrestricted in nature and in excess of \$10,000.
- Fourth Officer in the chain of command. Assume responsibilities of the Board of Directors Chairman in the absence of the Board of Directors Chairman, Vice President and Secretary.
- Manages, with the Finance Committee, the Board of Directors's review of and action related to the Board of Directors's financial responsibilities.
- Works with the Executive Director and the staff's financial team to ensure that appropriate financial reports are made available to the Board of Directors on a timely basis.
- Assists the Executive Director or the staff's financial team in preparing the annual budget and presenting the budget to the Board of Directors for approval.
- Reviews the annual audit and answers Board of Directors members' questions about the audit.

Section 7.04. **RESIGNATION.** Any officer of the Corporation may resign at anytime by filing written notice with the Board of Directors Secretary, addressed to the Secretary at the Corporation's registered address. Any such resignation shall take effect at the time

specified therein, or, if the time is not specified therein, upon its acceptance by the Board of Directors. Such resignation shall not relieve the officer to resigning of the obligation to pay any dues, assessments, or other charges accrued and unpaid.

- Section 7.05. **TERMINATION.** Board of Directors members by a majority vote of such members at any meeting of the Board of Directors at which a quorum is present, may suspend or expel an Officer of the Corporation, with cause, or whenever it is deemed in the best interests of the Corporation, by mailing to the Officer written notice of the termination appointment. The process shall be carried out in good faith. At least fifteen (15) business days prior written notice shall be given to the Officer to be expelled, suspended, or terminated. Said notice shall state the reasons for the action, and shall give the Officer an opportunity to be heard, orally or in writing, not less than five days before the effective date of the proposed expulsion, suspension, or termination, so as to allow the Board of Directors sufficient time to decide whether the action shall take place. Written notice of the proposed action shall be given by first class or certified mail and sent to the Officer's last address per contact information as it appears in the Corporation membership roll book.
- Section 7.06. **VACANCIES.** Officer vacancies will be filled by appointment of the Board of Directors. These vacancies will be filled only to the end of the particular vacating Officer's term.
- Section 7.07. **COMPENSATION.** With the exception of the Executive Director of the Corporation, Officers of the Corporation shall not receive any compensation of salaries from the Corporation for duties as an Officer of the Corporation. The Board of Directors shall hire and fix the compensation of the Executive Director. The Board of Directors may, in its discretion, allow a fixed sum and expenses to Officers of the Corporation for attendance at any Board of Directors meeting. Nothing contained herein shall preclude any Officer of the Corporation from serving the Corporation in any other capacity and receiving compensation therefor.

ARTICLE VIII

Financial Affairs

- Section 8.01. **AUDIT & BOOKKEEPING.** All books and records of the Corporation, and all funds thereof, shall be audited annually as required by applicable law.
- Section 8.02. **FISCAL YEAR.** The fiscal year of the Corporation shall begin on July 1 and end on June 30 of each year.
- Section 8.03. **CONTRACTS.** The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific business.
- Section 8.04. **LOANS.** No loans shall be contracted on behalf of the Corporation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.

Section 8.05. **CHECKS.** All checks, drafts, or other orders for the payment of money, notes, or other evidences of indebtedness, unrestricted in nature and less than \$10,001 only requires signature by one (1) Officer of the Corporation. All such indebtedness in the amount of \$10,001 or more shall be signed by a minimum of two (2) Officers the Corporation and in such manner as from time to time shall be determined by resolution of the Board of Directors.

Section 8.06. **DEPOSITS.** All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depositories as the Board of Directors shall select.

ARTICLE IX Rules of Order

Section 9.01. "Roberts Rule of Order," as revised shall be parliamentary authority for all meetings of the Board of Directors and matters of procedure not specifically covered by these bylaws.

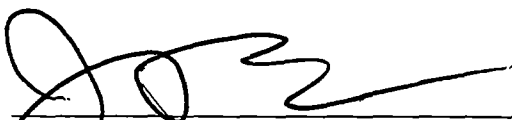
ARTICLE X Amendments

Section 10.01. These bylaws may be amended, revised, repealed, or rescinded by a majority vote of the Board of Directors at any meeting of the Board of Directors. Proposed amendments must be submitted to the Secretary to be sent out with regular Board of Directors meeting announcements.

ARTICLE XI Corporate Seal

Section 11.01 The Corporate Seal shall bear the words "ADOPT-A-CLASSROOM" which shall be between two concentric circles and on the inside of the inner circle shall be the words "Florida", "CORPORATION NOT FOR PROFIT" and the figures "1998," an impression of such seal appearing below.

I certify that this document is a complete and accurate representation of the Adopt-A-Classroom Corporate By-Laws.


James Rosenberg
Founder, Executive Director
Adopt-A-Classroom

3/17/08
Date

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time. You must file original and one copy.

Type or print	Name of Exempt Organization ADOPT-A-CLASSROOM INC	Employer identification number 65-0828272
	Number, street, and room or suite no. If a P.O. box, see instructions. 1521 ALTON ROAD	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MIAMI BEACH, FL 33139	

Check type of return to be filed (File a separate application for each return):

- Form 990
- Form 990-BL
- Form 990-EZ
- Form 990-PF
- Form 990-T (sec. 401(a) or 408(a) trust)
- Form 990-T (trust other than above)
- Form 1041-A
- Form 4720
- Form 5227
- Form 6069
- Form 8870

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of Kaufman Rossin, Co.
Telephone No. ▶ 305-858-5600 FAX No. ▶ 305-856-3284
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until May 15, 2008.
- 5 For calendar year _____, or other tax year beginning July 1, 2006, and ending June 30, 2007.
- 6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 7 State in detail why you need the extension Taxpayer is awaiting addn'l information from unrelated third party to complete the return.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$	<u>0</u>
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$.
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c \$	<u>0</u>

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ [Signature] Title ▶ CPA Date ▶ 2/13/08

Notice to Applicant. (To Be Completed by the IRS)

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested.
- Other _____

Director _____ By: _____ Date _____

Alternate Mailing Address. Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name Kaufman Rossin & Co.	cl# 12125
	Number and street (include suite, room, or apt. no.) or a P.O. box number 2699 South Bayshore Drive Suite 300	
	City or town, province or state, and country (including postal or ZIP code) Miami, FL 33133	