

# Return of Organization Exempt From Income Tax

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2000 calendar year, or tax year period beginning 2000, and ending 20

- B** Check if applicable:
- Change of address
  - Change of name
  - Initial return
  - Final return
  - Amended return

**C** Name of organization  
People for Legal and Nonsectarian Schools

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
290 Napoleon St. E

City or town, state or country, and ZIP code  
San Francisco, CA 94124-1017

**D** Employer identification number  
94:3334509

**E** Telephone number  
(415) 821-9776

**F** Check  if application pending

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

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**J** Accounting method:  Cash  Accrual  Other (specify) ▶

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

Note: H and I are not applicable to section 527 orgs.

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes," enter number of affiliates ▶

**H(c)** Are all affiliates included?  Yes  No (If "No," attach a list. See inst.)

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

**I** Enter 4-digit group exemption no. (GEN) ▶

**L** Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received:			
	<b>a</b> Direct public support	1a	1130.57	
	<b>b</b> Indirect public support	1b		
	<b>c</b> Government contributions (grants)	1c		
	<b>d</b> Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		1130.57
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	2		299.97
	<b>3</b> Membership dues and assessments	3		
	<b>4</b> Interest on savings and temporary cash investments <u>CA tax credit 1997</u>	4		151.48
	<b>5</b> Dividends and interest from securities	5		
	<b>6a</b> Gross rents	6a		
	<b>b</b> Less: rental expenses	6b		
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	6c		
<b>7</b> Other investment income (describe ▶)	7			
Revenue	<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
		8a		
	<b>b</b> Less: cost or other basis and sales expenses	8b		
	<b>c</b> Gain or (loss) (attach schedule)	8c		
	<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		
	<b>9</b> Special events and activities (attach schedule)			
	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	<b>b</b> Less: direct expenses other than fundraising expenses	9b		
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
	<b>10a</b> Gross sales of inventory, less returns and allowances	10a		
<b>b</b> Less: cost of goods sold	10b			
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
<b>11</b> Other revenue (from Part VII, line 103)	11		750.33	
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		2332.35	
Expenses	<b>13</b> Program services (from line 44, column (B))	13		2635.30
	<b>14</b> Management and general (from line 44, column (C))	14		438.37
	<b>15</b> Fundraising (from line 44, column (D))	15		-0-
	<b>16</b> Payments to affiliates (attach schedule)	16		-0-
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	17		3073.67
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	18		(741.32)
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	19		(28,566.75)
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	20		-0-
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		(29,308.07)

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 20.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26			
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32	2137.50	2137.50	-0-
33	Supplies	33	91.79	64.14	27.65
34	Telephone	34	506.95	260.00	246.95
35	Postage and shipping	35	62.01	62.01	-0-
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38	75.95	75.95	-0-
39	Travel	39	35.70	35.70	-0-
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42			
43	Other expenses (itemize): a <u>State taxes</u>	43a	45.00	-0-	45.00
b	<u>Late fees</u>	43b	118.77	-0-	118.77
c		43c			
d		43d			
e		43e			
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	3073.67	2635.30	438.37

**Reporting of Joint Costs.** Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See Specific Instructions on page 23.)

What is the organization's primary exempt purpose? <u>Informing the public about Waldorf</u>	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a <u>Lawsuit against two school districts for violation of Establishment Clauses of U.S. and California Constitutions. This case raises awareness of the religious nature of Waldorf by the public, especially school boards.</u> (Grants and allocations \$ _____)	2137.50 + donated services
b <u>Operation of web site and email discussion list. Web site had approx. 17,740 visitors (not hits) in 2000. Discussion list had approx. 130 subscribers and 10,443 messages in 2000. These activities informed the public about Waldorf.</u> (Grants and allocations \$ _____)	260.00 + donated services
c <u>Distribution of a 65-page packet of articles about Waldorf, approx. 19 in 2000. Presentation of a slide talk to school boards, parent groups and other organizations, 4 times in 2000.</u> (Grants and allocations \$ _____)	237.80 + donated supplies & services
d <u>Counseling parents by email and telephone. Research library &amp; services for lawyers, scholars &amp; reporters. Giving interviews &amp; answering questions from reporters.</u> (Grants and allocations \$ _____)	donated supplies & services
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	2635.30

**Part IV Balance Sheets** (See Specific Instructions on page 23.)

		(A) Beginning of year		(B) End of year
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				
<b>Assets</b>	45 Cash—non-interest-bearing . . . . .	262.11	45	158.29
	46 Savings and temporary cash investments . . . . .		46	
	47a Accounts receivable . . . . .	47a		47c
	b Less: allowance for doubtful accounts . . . . .	47b		47c
	48a Pledges receivable . . . . .	48a		48c
	b Less: allowance for doubtful accounts . . . . .	48b		48c
	49 Grants receivable . . . . .		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .		50	
	51a Other notes and loans receivable (attach schedule) . . . . .	51a		51c
	b Less: allowance for doubtful accounts . . . . .	51b		51c
	52 Inventories for sale or use . . . . .		52	
	53 Prepaid expenses and deferred charges . . . . .		53	
	54 Investments—securities (attach schedule) . . . . .	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55a Investments—land, buildings, and equipment: basis . . . . .	55a		55c
b Less: accumulated depreciation (attach schedule) . . . . .	55b	55c		
56 Investments—other (attach schedule) . . . . .		56		
57a Land, buildings, and equipment: basis . . . . .	57a		57c	
b Less: accumulated depreciation (attach schedule) . . . . .	57b		57c	
58 Other assets (describe ▶ _____ )		58		
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .		262.11	59	158.29
<b>Liabilities</b>	60 Accounts payable and accrued expenses . . . . .	28,828.86	60	29,466.36
	61 Grants payable . . . . .		61	
	62 Deferred revenue . . . . .		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .			63
	64a Tax-exempt bond liabilities (attach schedule) . . . . .		64a	
	b Mortgages and other notes payable (attach schedule) . . . . .		64b	
	65 Other liabilities (describe ▶ _____ )		65	
66 <b>Total liabilities</b> (add lines 60 through 65) . . . . .		28,828.86	66	29,466.36
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> ▶ <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted . . . . .		67	
	68 Temporarily restricted . . . . .		68	
	69 Permanently restricted . . . . .		69	
	<b>Organizations that do not follow SFAS 117, check here</b> ▶ <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds . . . . .		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund . . . . .		71	
	72 Retained earnings, endowment, accumulated income, or other funds . . . . .	(28,566.75)	72	(29,308.07)
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) . . . . .	(28,566.75)	73	(29,308.07)
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	262.11	74	158.29

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See Specific Instructions, page 25.)

a	Total revenue, gains, and other support per audited financial statements . . . ▶	a	11/9
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments . . \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants . . . \$		
(4)	Other (specify): ----- ----- \$		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b . . . . . ▶	c	
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 . . . \$		
(2)	Other (specify): ----- ----- \$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) . . . . . ▶	e	

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

a	Total expenses and losses per audited financial statements . . . ▶	a	11/9
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 . . . . . \$		
(3)	Losses reported on line 20, Form 990 . . . \$		
(4)	Other (specify): ----- ----- \$		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b . . . . . ▶	c	
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 . . . \$		
(2)	Other (specify): ----- ----- \$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) . . . . . ▶	e	

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see Specific Instructions on page 25.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Debra Small 12562 Rough & Ready Highway, Grass Valley, CA 95945	President 30 hr	-0-		
Kathleen Sutphen P.O. Box 690 Nevada City, CA 95959	Vice-President thru 10/26/00 1 hr	-0-		
Lisa Ercolano 220 Gaywood Rd. Baltimore, MD 21212	Vice-President from 10/26/00 17 hr	-0-		
Dan Dugan 290 Napoleon St. #E San Francisco, CA 94124	Secretary & C.F.O. 10 hr	-0-		
Judith Daar 1641 Franklin St. Berkeley, CA 94702	Director 1 hr	-0-		
John Morehead P.O. Box 227 Loomis, CA 95650	Director 2.5 hr	-0-		
Daniel Sabsay 70 Yosemite #309 Oakland, CA 94611	Director 1 hr	-0-		

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No  
If "Yes," attach schedule—see Specific Instructions on page 26.

Part VI Other Information (See Specific Instructions on page 26.)

**76** Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . .

**77** Were any changes made in the organizing or governing documents but not reported to the IRS? . . .  
If "Yes," attach a conformed copy of the changes.

**78a** Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . .

**b** If "Yes," has it filed a tax return on **Form 990-T** for this year? . . .

**79** Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . .

**80a** Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . .

**b** If "Yes," enter the name of the organization ▶ \_\_\_\_\_  
\_\_\_\_\_ and check whether it is  exempt OR  nonexempt.

**81a** Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81. . . . . **81a** | - 0 -

**b** Did the organization file **Form 1120-POL** for this year? . . . . . **81b** |

**82a** Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . . **82a** | ✓

**b** If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) . . . . . **82b** | 162,420.00

**83a** Did the organization comply with the public inspection requirements for returns and exemption applications? . . . **83a** | ✓

**b** Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . **83b** | ✓

**84a** Did the organization solicit any contributions or gifts that were not tax deductible? . . . . . **84a** | ✓

**b** If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . **84b** |

**85 501(c)(4), (5), or (6) organizations.** **a** Were substantially all dues nondeductible by members? . . . . . **85a** |

**b** Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . . **85b** | ✓

If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.

**c** Dues, assessments, and similar amounts from members . . . . . **85c** |

**d** Section 162(e) lobbying and political expenditures . . . . . **85d** |

**e** Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . . **85e** |

**f** Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . . **85f** |

**g** Does the organization elect to pay the section 6033(e) tax on the amount in 85f? . . . . . **85g** |

**h** If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . **85h** |

**86 501(c)(7) orgs.** Enter: **a** Initiation fees and capital contributions included on line 12 . . . . . **86a** |

**b** Gross receipts, included on line 12, for public use of club facilities . . . . . **86b** |

**87 501(c)(12) orgs.** Enter: **a** Gross income from members or shareholders . . . . . **87a** |

**b** Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . **87b** |

**88** At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX . . . . . **88** | ✓

**89a 501(c)(3) organizations.** Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ \_\_\_\_\_; section 4912 ▶ \_\_\_\_\_; section 4955 ▶ \_\_\_\_\_

**b 501(c)(3) and 501(c)(4) orgs.** Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction. . . . . **89b** |

**c** Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. . . . . ▶ - 0 -

**d** Enter: Amount of tax on line 89c, above, reimbursed by the organization. . . . . ▶ - 0 -

**90a** List the states with which a copy of this return is filed ▶ California

**b** Number of employees employed in the pay period that includes March 12, 2000 (See inst.) . . . . . **90b** | - 0 -

**91** The books are in care of ▶ Dan Dugan, C.F.O. Telephone no. ▶ (415) 821-9776  
Located at ▶ 290 Napoleon St., San Francisco, CA ZIP code ▶ 94124-1071

**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	Yes	No
76		✓
77		✓
78a		✓
78b		
79		✓
80a		
80b		
81a		
81b		✓
82a	✓	
82b		
83a	✓	
83b	✓	
84a		✓
84b		
85a		
85b	✓	
85c		
85d		
85e		
85f		
85g		
85h		
86a		
86b		
87a		
87b		
88		✓
89a		
89b		
90a		
90b		
91		
92		

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 30.)

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>93</b> Program service revenue:					
<b>a</b> Copies of articles & videos					125.50
<b>b</b> Amazon.com Sales Commissions					28.84
<b>c</b> Consultation for lawyer					100.00
<b>d</b> Freight collected					45.63
<b>e</b>					
<b>f</b> Medicare/Medicaid payments . . . . .					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments . . . . .					
<b>95</b> Interest on savings and temporary cash investments					151.48
<b>96</b> Dividends and interest from securities . . . . .					
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property . . . . .					
<b>b</b> not debt-financed property . . . . .					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income . . . . .					
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events . . . . .					
<b>102</b> Gross profit or (loss) from sales of inventory . . . . .					
<b>103</b> Other revenue: <b>a</b> CA State tax credit (1997)					600.00
<b>b</b> CA state fee refund (1997)					138.77
<b>c</b> Fee refund (1999)					10.00
<b>d</b> PayPal verification deposit					1.56
<b>e</b>					
<b>104</b> Subtotal (add columns (B), (D), and (E)) . . . . .					1201.78
<b>105</b> Total (add line 104, columns (B), (D), and (E)). . . . .					1201.78

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions on page 31.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a	Articles & videos inform the public about Waldorf education
93b	Books inform the public about Waldorf education
93c	Consultations inform the public about Waldorf education
93d	Incidental to the above activities

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions on page 31.)

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

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See Specific Instructions on page 31.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No
- Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

**Please Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (Important: See General Instruction W, on page 14.)

Signature of officer: Dan Dugan Date: 1/5/15/01 Type or print name and title: Dan Dugan, Secretary & C.F.O.

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed) and address, and ZIP code	EIN	Phone no. ( )	



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

People for Legal and Nonsectarian Schools

Employer identification number

94-3334509

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

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

Total number of other employees paid over \$50,000 ▶

-0-

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 1 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		

Total number of others receiving over \$50,000 for professional services ▶

-0-



**Part III Statements About Activities**

	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? . . . . . If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		✓
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its 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:		
<b>a</b> Sale, exchange, or leasing of property? . . . . .		✓
<b>b</b> Lending of money or other extension of credit? . . . . .		✓
<b>c</b> Furnishing of goods, services, or facilities? . . . . .		✓
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? . . . . .		✓
<b>e</b> Transfer of any part of its income or assets? . . . . . If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		✓
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.? . . . . .		✓
<b>4a</b> Do you have a section 403(b) annuity plan for your employees? . . . . .		✓
<b>b</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)		

**Part IV Reason for Non-Private Foundation Status** (See pages 2 through 5 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

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

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

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

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



Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 1999, (b) 1998, (c) 1997, (d) 1996, (e) Total. Rows include: 15 Gifts, grants, and contributions received; 16 Membership fees received; 17 Gross receipts from admissions; 18 Gross income from interest, dividends; 19 Net income from unrelated business activities; 20 Tax revenues levied; 21 Value of services or facilities furnished; 22 Other income; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 25 Enter 1% of line 23.

Section 26: Organizations described on lines 10 or 11. Includes sub-rows a-f for calculating public support percentage (line 26e/26c) and public support percentage (line 26e/26f).

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list... (1999) -0- (1998) -0- (1997) -0- (1996) -0-

b For any amount included in line 17 that was received from a nondisqualified person, attach a list 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. (1999) -0- (1998) -0- (1997) -0- (1996) -0-

Section 27: Organizations described on line 12. Includes sub-rows c-h for calculating public support percentage (line 27e/27f) and investment income percentage (line 27h/27f).

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant.

**Part V Private School Questionnaire** (See page 5 of the instructions.)  
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? . . . . . If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ..... ..... .....		
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .  If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .		
<b>b</b> Admissions policies? . . . . .		
<b>c</b> Employment of faculty or administrative staff? . . . . .		
<b>d</b> Scholarships or other financial assistance? . . . . .		
<b>e</b> Educational policies? . . . . .		
<b>f</b> Use of facilities? . . . . .		
<b>g</b> Athletic programs? . . . . .		
<b>h</b> Other extracurricular activities? . . . . .  If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached statement.		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation . . . . .		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 7 of the instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check here **a**  if the organization belongs to an affiliated group.  
 Check here **b**  if you checked "a" above and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37) . . . . .	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures . . . . .	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39). . . . .	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table— <b>If the amount on line 40 is—</b> <b>The lobbying nontaxable amount is—</b> 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 . . . . .	<b>41</b>	
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41) . . . . .	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 . . . . .	<b>43</b>	
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 . . . . .	<b>44</b>	

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

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

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
 See the instructions for lines 45 through 50 on page 9 of the instructions.)

	<b>Lobbying Expenditures During 4-Year Averaging Period</b>				
	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
<b>45</b> Lobbying nontaxable amount. . . . .					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)).					
<b>47</b> Total lobbying expenditures . . . . .					
<b>48</b> Grassroots nontaxable amount . . . . .					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures . . . . .					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
 (For reporting only by organizations that did not complete Part VI-A) (See page 9 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
<b>a</b> Volunteers. . . . .		✓	
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines <b>c</b> through <b>h</b> ). . . . .		✓	
<b>c</b> Media advertisements . . . . .		✓	
<b>d</b> Mailings to members, legislators, or the public . . . . .		✓	
<b>e</b> Publications, or published or broadcast statements . . . . .		✓	
<b>f</b> Grants to other organizations for lobbying purposes . . . . .		✓	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .		✓	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .		✓	
<b>i</b> Total lobbying expenditures (add lines <b>c</b> through <b>h</b> ). . . . .			-0-

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

