

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2001/02

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 2001 calendar year, or tax year beginning July 1, 2001, and ending June 30, 2002

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

C Name of organization: Community Treatment Center Inc.
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 1215 LAKE DR
 City or town, state or country, and ZIP + 4: COCOA, FL 32922

D Employer identification number: 23-7061960

E Telephone number: (321) 632-5958

F Accounting method: Cash Accrual
 Other (specify) ▶

G Web site: ▶

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

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

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

H and **I** are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶ _____
H(c) Are all affiliates included? Yes No
 (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit GEN ▶ _____

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

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

1 Contributions, gifts, grants, and similar amounts received:			
a Direct public support	1a		
b Indirect public support	1b	<u>225,206</u>	
c Government contributions (grants)	1c	<u>197,042</u>	
d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		<u>422,248</u>
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		
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	8a		
b Less: cost or other basis and sales expenses	8b		
c Gain or (loss) (attach schedule)	8c		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		
9 Special events and activities (attach schedule)			
a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
b Less: direct expenses other than fundraising expenses	9b		
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10a Gross sales of inventory, less returns and allowances	10a		
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 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		<u>422,248</u>
13 Program services (from line 44, column (B))	13		<u>401,078</u>
14 Management and general (from line 44, column (C))	14		<u>54,693</u>
15 Fundraising (from line 44, column (D))	15		
16 Payments to affiliates (attach schedule)	16		
17 Total expenses (add lines 16 and 44, column (A))	17		<u>455,771</u>
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		<u>33,523</u>
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		<u>215,370</u>
20 Other changes in net assets or fund balances (attach explanation)	20		
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		<u>181,847</u>

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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. (See Specific Instructions on page 21.)

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 \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	113,937	97,986	15,951	
26	Other salaries and wages	106,684	91,748	14,936	
27	Pension plan contributions	17,568	15,109	2,459	
28	Other employee benefits	24,384	22,464	1,920	
29	Payroll taxes	18,221	15,670	2,551	
30	Professional fundraising fees				
31	Accounting fees	3,600	3,268	532	
32	Legal fees				
33	Supplies	32,094	29,243	2,851	
34	Telephone	8,552	7,355	1,197	
35	Postage and shipping				
36	Occupancy	47,654	40,982	6,672	
37	Equipment rental and maintenance	1,870	1,646	224	
38	Printing and publications				
39	Travel	21,921	20,852	1,069	
40	Conferences, conventions, and meetings	1796	1,796		
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	17,273	14,855	2,418	
43a	Other expenses not covered above (itemize): a Food	26,354	26,354		
43b	b INSURANCE	13,663	11,790	1,913	
43c	c				
43d	d				
43e	e				
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	455,771	401,078	54,693	

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24.)

What is the organization's primary exempt purpose? ▶	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others)
Substance Abuse Rehabilitation	
a Residential/Outpatient Adult male/Female Residential Served 77 Outpatient 253 Residential, we provide Room, Board, Indiv + Group Therapy, Life Skills, Parenting, HIV/AIDS Edu., Assessment, Psycho-social + Auxiliary Services (Grants and allocations \$ _____)	455,771
b	
(Grants and allocations \$ _____)	
c	
(Grants and allocations \$ _____)	
d	
(Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	401,078.00

Part IV Balance Sheets (See Specific Instructions on page 24.)

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	17,233	45	660
	46 Savings and temporary cash investments		46	17,917
	47a Accounts receivable	10,700		
	b Less: allowance for doubtful accounts		47c	
	48a Pledges receivable	—		
	b Less: allowance for doubtful accounts		48c	—
	49 Grants receivable	33,406	49	19,175
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)			
	b Less: allowance for doubtful accounts		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			
b Less: accumulated depreciation (attach schedule)		55c		
56 Investments—other (attach schedule)		56		
57a Land, buildings, and equipment: basis	27,000			
b Less: accumulated depreciation (attach schedule)	123,455	57c	174,869	
58 Other assets (describe <input type="checkbox"/> <u>owed Social Security Clients</u>)	189,633 16,946	58	6,395	
59 Total assets (add lines 45 through 58) (must equal line 74)	267,918	59	219,016	
Liabilities	60 Accounts payable and accrued expenses	11,132	60	20,304
	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)	24,470	64b	10,470
	65 Other liabilities (describe <input type="checkbox"/> <u>owed Social Security Clients</u>)	16,946	65	6,395
66 Total liabilities (add lines 60 through 65)	52,548	66	37,169	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <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	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	215,370	73	181,847	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	267,918	74	219,016	

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 26.)

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

a Total revenue, gains, and other support per audited financial statements . . . ▶ **a** N/A

b Amounts included on line **a** but not on line 12, Form 990:

(1) Net unrealized gains on investments . . . \$ _____

(2) Donated services and use of facilities \$ _____

(3) Recoveries of prior year grants . . . \$ _____

(4) Other (specify):

 _____ \$ _____

Add amounts on lines (1) through (4) ▶ **b** _____

c Line **a** minus line **b** ▶ **c** _____

d Amounts included on line 12, Form 990 but not on line **a**:

(1) Investment expenses not included on line 6b, Form 990 . . . \$ _____

(2) Other (specify):

 _____ \$ _____

Add amounts on lines (1) and (2) ▶ **d** _____

e Total revenue per line 12, Form 990 (line **c** plus line **d**) ▶ **e** _____

a Total expenses and losses per audited financial statements . . . ▶ **a** N/A

b Amounts included on line **a** but not on line 17, Form 990:

(1) Donated services and use of facilities \$ _____

(2) Prior year adjustments reported on line 20, Form 990 \$ _____

(3) Losses reported on line 20, Form 990 . . . \$ _____

(4) Other (specify):

 _____ \$ _____

Add amounts on lines (1) through (4) ▶ **b** _____

c Line **a** minus line **b** ▶ **c** _____

d Amounts included on line 17, Form 990 but not on line **a**:

(1) Investment expenses not included on line 6b, Form 990 . . . \$ _____

(2) Other (specify):

 _____ \$ _____

Add amounts on lines (1) and (2) ▶ **d** _____

e Total expenses per line 17, Form 990 (line **c** plus line **d**) ▶ **e** _____

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 26.)

(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
Donald Griffin 1215 LAKE DR COCOA	BOARD CHAIR	0	0	0
Fom Kelly 1215 LAKE DR COCOA	Vice Chair	0	0	0
Steve Ellis DELANNOY AVE COCOA	Sec/TREA	0	0	0
JONATHAN MELTON 1215 LAKE DR COCOA	President/CEO	67,586	17,568	0
MERIA FLEWARD 1419 W. PEACHTREE COCOA	VPresident/CFO	43,900	0	0
LEWIS BAYLER 1215 LAKE DR COCOA	DIRECTOR	0	0	0
PATRICK KENNY 1215 LAKE DR COCOA	DIRECTOR	0	0	0
Sudith Ivey 275 EAGLEWAY MERRITT ISLAND	DIRECTOR	0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
 If "Yes," attach schedule—see Specific Instructions on page 27.

Part VI Other Information (See Specific Instructions on page 27.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
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.		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		X
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
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?		X
b If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter direct or indirect political expenditures. See line 81 instructions		
b Did the organization file Form 1120-POL for this year?		X
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?		X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
83a Did the organization comply with the public inspection requirements for returns and exemption applications?		X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		X
84a Did the organization solicit any contributions or gifts that were not tax deductible?		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		X
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		X
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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.		X
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 on line 85f?	85g	X
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	X
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	X
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	X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization.		
90a List the states with which a copy of this return is filed		
b Number of employees employed in the pay period that includes March 12, 2001 (See instructions.)	90b	
91 The books are in care of Community Treatment Center, Inc Telephone no. (321) 632-5958 Located at 1215 Lake Dr CoCoA, FL 32922 ZIP + 4		
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	

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue: <i>N/A</i>					
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					
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))					
105 Total (add line 104, columns (B), (D), and (E)).					

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 32.)

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).
▼	<i>N/A</i>

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33.)

(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
<i>N/A</i>	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, from a personal benefit contract?
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
- Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).*

Under penalties of perjury, I declare that I have examined this return and believe, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has knowledge.

Please Sign Here

Signature of officer: *Maria F. Leonard*

Type or print name and title: *MARIA F. LEONARD*

Paid Preparer's Use Only

Preparer's signature: _____

Firm's name (or yours if self-employed), address, and ZIP + 4: _____

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

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.</p>		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
<p>Note: 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.</p>		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

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

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

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

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

- 14** An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	N/A				
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					
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					
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					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	26a	0
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 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts	26b	0
c Total support for section 509(a)(1) test: Enter line 24, column (e)	26c	0
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____	26d	0
e Public support (line 26c minus line 26d total)	26e	0
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26f	0 %

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:

(2000) 0 (1999) 0 (1998) 0 (1997) 0

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:

(2000) 0 (1999) 0 (1998) 0 (1997) 0

c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____	27c	0
d Add: Line 27a total _____ and line 27b total _____	27d	0
e Public support (line 27c total minus line 27d total)	27e	0
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)	27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g	0 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h	0 %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, 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 7 of the instructions.)
(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.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

N/A

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

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

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred.)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	N/A
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table—		
	If the amount on line 40 is—	The lobbying nontaxable amount is—	
	Not over \$500,000	20% of the amount on line 40.	
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
	Over \$17,000,000	\$1,000,000	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

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

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e)).				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 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:

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

Yes	No	Amount

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2002

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

5. Property, furniture and equipment

Property consisting of buildings and improvements are recorded at cost. Furniture, equipment, and vehicle are recorded at cost if purchased, estimated fair market value at date of donation if donated and, in the absence of adequate records, appraisals of historical cost or fair market value. Depreciation is computed on the straight-line basis over the assets expected useful lives ranging from five to twenty-five years. Total depreciation expense for the year ended June 30, 2002, was \$17,273.

6. Taxes

ALCO-HALL, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as a charitable organization. In addition, ALCO-HALL, Inc. has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

7. Donated services and facilities

Professional services have been donated to ALCO-HALL, Inc. during the fiscal year ended June 30, 2002. The estimated value of these services has been reflected in the accompanying financial statements as in-kind local support with a like amount included in program expenses. Contributed facilities are provided for the Titusville location. The rental requires a \$1 per year payment. The estimated fair market value of rental payments for use of the facility is approximately \$14,400 for the fiscal year ended June 30, 2002 and is reflected in the Statement of Activities.

NOTE C - LONG TERM DEBT

The following is a summary of the note payable at June 30, 2002:

8% promissory note payable to bank - due in April 2006, payable in monthly installments of \$346, including interest, collateralized by a certificate of deposit	\$ 13,664
Less current portion	3,194
	<u>\$ 10,470</u>

Total interest expense for the year ended June 30, 2002, was \$2,202 of which \$308 is reflected in general and administrative expenses and \$1,894 is reflected in program expenses - building occupancy.

NOTES TO FINANCIAL STATEMENTS

June 30, 2002

NOTE C - LONG TERM DEBT (continued)

Annual requirements to pay principal and interest on long-term debt outstanding at June 30, 2002 are as follows:

2003	\$ 5,543
2004	3,460
2005	3,747
2006	3,243

NOTE D - GRANT MATCHING REQUIREMENTS

ALCO-HALL, Inc. received a substantial portion of its support from the State of Florida Department of Children and Family Services under one grant. The Contract is for the period July 1, 2001 through June 30, 2002, and is renegotiated annually. Per the grant document, for a grant amount not to exceed \$155,354, a local match of \$14,500 is required. The grant match requirement was met. Total local match funds available were \$252,495. As of June 30, 2002, \$12,925 was included in unrestricted grants receivable, associated with this grant.

NOTE E - SUPPORT RECEIVED FROM GOVERNMENT AGENCIES

ALCO-HALL, Inc.'s contract with the Department of Children and Families has been renewed for the fiscal year ending June 30, 2003. Without this contract, the ability of ALCO-HALL, Inc. to continue as a going concern may be in question.

NOTE F - SOCIAL SECURITY CONTRACT

ALCO-HALL, Inc. participates in a program with the Social Security Administration. As of June 30, 2002, ALCO-HALL, Inc. administers social security checks for approximately 25 clients. Fees earned from this program represent approximately 3% of program support and revenue reported in the accompanying financial statements. As of June 30, 2002, \$6,395 is included in restricted cash in the statement of financial position with an offsetting liability for the same amount.

NOTE G - CONTINGENCY

ALCO-HALL, Inc. is a defendant in a lawsuit filed by an individual. This action arises out of a trip and fall that the individual alleges occurred on a sidewalk on ALCO-HALL, Inc.'s property. The attorney representing ALCO-HALL, Inc., believes that the likelihood of an unfavorable outcome is between 30 to 40 percent. Should such an unfavorable outcome result, the attorney estimates the range of potential loss to be between \$50,000 and \$75,000. ALCO-HALL, Inc. believes the suit is completely without merit and intends to vigorously defend its position. No liability has been recorded on the accompanying financial statements.