

Return of Organization Exempt From Income Tax

2005

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

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

A For the 2005 calendar year, or tax year beginning, 2005, and ending

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

Please use IRS label or print or type. See specific instructions.

ROYAL FAMILY KIDS' CAMPS, INC. 3000 W. MAC ARTHUR BLVD #412 SANTA ANA, CA 92704

D Employer Identification Number 33-0380021 E Telephone number 714-438-2494 F Accounting method: Cash, Accrual, 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? H (b) If 'Yes,' enter number of affiliates H (c) Are all affiliates included? H (d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number M Check if the organization is not required to attach Schedule B

G Web site: WWW.RFKC.ORG

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

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 1,978,862.

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

Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less: rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less: cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 10a Gross sales of inventory, less returns and allowances; 10b Less: cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

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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
22	Grants and allocations (att sch) SEE STM 2 (cash \$ _____ non-cash \$ 2830000.) If this amount includes foreign grants, check here <input type="checkbox"/>	2,830,000.	2,830,000.		
23	Specific assistance to individuals (att sch)				
24	Benefits paid to or for members (att sch)				
25	Compensation of officers, directors, etc	78,022.	66,319.	10,143.	1,560.
26	Other salaries and wages	463,768.	394,203.	60,290.	9,275.
27	Pension plan contributions	43,724.	37,165.	5,684.	875.
28	Other employee benefits	113,640.	96,594.	14,773.	2,273.
29	Payroll taxes	41,814.	35,542.	5,436.	836.
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies	22,166.	18,841.	2,882.	443.
34	Telephone	11,716.	9,959.	1,523.	234.
35	Postage and shipping	26,604.	22,613.	3,459.	532.
36	Occupancy	31,800.	27,030.	4,134.	636.
37	Equipment rental and maintenance	2,986.	2,538.	388.	60.
38	Printing and publications				
39	Travel	51,073.	51,073.		
40	Conferences, conventions, and meetings				
41	Interest	603.	513.	78.	12.
42	Depreciation, depletion, etc (attach schedule)	16,040.	13,634.	2,085.	321.
43	Other expenses not covered above (itemize):				
a	SEE STATEMENT 3	495,291.	395,995.	60,565.	38,731.
b	-----				
c	-----				
d	-----				
e	-----				
f	-----				
g	-----				
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	4,229,247.	4,002,019.	171,440.	55,788.

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

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? ▶ <u>PROVIDE PROGRAMS FOR ABUSED CHILDREN</u> 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)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
<p>a <u>SEE STATEMENT 4</u></p> <p>-----</p> <p>-----</p> <p>-----</p> <p>-----</p> <p>(Grants and allocations \$ <u>2,830,000.</u>) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	<p>4,002,019.</p>
<p>b</p> <p>-----</p> <p>-----</p> <p>-----</p> <p>-----</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>c</p> <p>-----</p> <p>-----</p> <p>-----</p> <p>-----</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>d</p> <p>-----</p> <p>-----</p> <p>-----</p> <p>-----</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>e Other program services</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶</p>	<p>4,002,019.</p>

BAA

Form 990 (2005)

Part IV Balance Sheets (See 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	81,711.	45	104,198.
	46 Savings and temporary cash investments	45,915.	46	241,966.
	47a Accounts receivable	47a 15,125.		
	b Less: allowance for doubtful accounts	47b 2,873.	5,035.	47c 12,252.
	48a Pledges receivable	48a		
	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 & loans receivable (attach sch)	51a		
	b Less: allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use		124,673.	52 129,094.
	53 Prepaid expenses and deferred charges		6,482.	53 750.
	54 Investments – securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	2,830,000.	54
	55a Investments – land, buildings, & equipment, basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b		55c
	56 Investments – other (attach schedule)			56
	57a Land, buildings, and equipment, basis	57a 185,890.		
	b Less: accumulated depreciation (attach schedule)	57b 156,018.	28,172.	57c 29,872.
	58 Other assets (describe <input type="checkbox"/> STATEMENT 5)			58
59 Total assets (must equal line 74). Add lines 45 through 58		3,121,988.	59 518,132.	
LIABILITIES	60 Accounts payable and accrued expenses			58,823. 60 43,605.
	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 <input type="checkbox"/>)			65
	66 Total liabilities. Add lines 60 through 65		58,823.	66 43,605.
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		167,440.	67 189,889.
	68 Temporarily restricted		2,895,725.	68 284,638.
	69 Permanently restricted			69
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds			70
	71 Paid-in or capital surplus, or land, building, and equipment fund			71
	72 Retained earnings, endowment, accumulated income, or other funds			72
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19, column (B) must equal line 21)		3,063,165.	73 474,527.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73		3,121,988.	74 518,132.	

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

a	Total revenue, gains, and other support per audited financial statements		a	1,747,361.
b	Amounts included on line a but not on Part I, line 12:			
	1 Net unrealized gains on investments	b1		
	2 Donated services and use of facilities	b2	18,000.	
	3 Recoveries of prior year grants	b3		
	4 Other (specify): SEE STM 6	b4	338,253.	
	Add lines b1 through b4			b 356,253.
c	Subtract line b from line a			c 1,391,108.
d	Amounts included on Part I, line 12, but not on line a:			
	1 Investment expenses not included on Part I, line 6b	d1		
	2 Other (specify): SEE STM 7	d2	249,501.	
	Add lines d1 and d2			d 249,501.
e	Total revenue (Part I, line 12). Add lines c and d			e 1,640,609.

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

a	Total expenses and losses per audited financial statements		a	4,585,500.
b	Amounts included on line a but not on Part I, line 17:			
	1 Donated services and use of facilities	b1	18,000.	
	2 Prior year adjustments reported on Part I, line 20	b2		
	3 Losses reported on Part I, line 20	b3		
	4 Other (specify): SEE STMT 8	b4	338,253.	
	Add lines b1 through b4			b 356,253.
c	Subtract line b from line a			c 4,229,247.
d	Amounts included on Part I, line 17, but not on line a:			
	1 Investment expenses not included on Part I, line 6b	d1		
	2 Other (specify):	d2		
	Add lines d1 and d2			d
e	Total expenses (Part I, line 17). Add lines c and d			e 4,229,247.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 9		38,878.	19,752.	39,144.

Part VI Other Information (continued)		Yes	No
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82 a	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.)	82 b	18,000.	
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83 a	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83 b	X	
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84 a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84 b	N/A	
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85 a	N/A	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85 b	N/A	
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c Dues, assessments, and similar amounts from members.	85 c	N/A	
d Section 162(e) lobbying and political expenditures	85 d	N/A	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85 e	N/A	
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85 f	N/A	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85 g	N/A	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85 h	N/A	
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86 a	N/A	
b Gross receipts, included on line 12, for public use of club facilities.	86 b	N/A	
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders	87 a	N/A	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87 b	N/A	
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
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0. ; section 4912 ▶ 0. ; section 4955 ▶ 0.			
b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction.	89 b		X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.	
d Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.	
90 a List the states with which a copy of this return is filed ▶ CA			
b Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90 b	10	
91 a The books are in care of ▶ GLENN HOWARD Telephone number ▶ 714-438-2494 Located at ▶ 3000 W MAC ARTHUR BLVD 412 SANTA ANA, CA, ZIP + 4 ▶ 92704			
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country	91 b		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Statements			
c At any time during the calendar year, did the organization maintain an office outside of the United States? If 'Yes,' enter the name of the foreign country	91 c		X
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	N/A

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Organization Exempt Under
Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information — (See separate instructions.)

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

OMB No 1545-0047

2005

Name of the organization

ROYAL FAMILY KIDS' CAMPS, INC.

Employer identification number

33-0380021

Part I

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions. List each one. If there are none, enter 'None.')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
SEE STATEMENT 11		64,895.	8,487.	0.
Total number of other employees paid over \$50,000 ▶	0			

Part II – A

Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶	0	

Part II – B

Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None' See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶	0	

Part III Statements About Activities (See instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities . ▶ \$ <u>N/A</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)		X
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.)		
SEE STATEMENT 12		
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
3a Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments.)		X
b Do you have a section 403(b) annuity plan for your employees?		X
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		X
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

Part IV Reason for Non-Private Foundation Status (See 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). Check the box that describes the type of supporting organization. ▶ Type 1 Type 2 Type 3

Provide the following information about the supported organizations. (See 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 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	848,930.	769,815.	656,157.	628,036.	2,902,938.
16 Membership fees received					0.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	479,578.	446,512.	319,332.	358,847.	1,604,269.
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	1,284.	1,250.	1,940.	3,352.	7,826.
19 Net income from unrelated business activities not included in line 18					0.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0.
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0.
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets SEE STMT 13	349.	7,236.	2,934.	2,761.	13,280.
23 Total of lines 15 through 22	1,330,141.	1,224,813.	980,363.	992,996.	4,528,313.
24 Line 23 minus line 17.	850,563.	778,301.	661,031.	634,149.	2,924,044.
25 Enter 1% of line 23.	13,301.	12,248.	9,804.	9,930.	

26 Organizations described on lines 10 or 11:

a Enter 2% of amount in column (e), line 24 . . . N/A. ▶ **26a**

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts . . . ▶ **26b**

c Total support for section 509(a)(1) test: Enter line 24, column (e) . . . ▶ **26c**

d Add: Amounts from column (e) for lines. **18** _____ **19** _____
22 _____ **26b** _____ ▶ **26d**

e Public support (line 26c minus line 26d total) . . . ▶ **26e**

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) . . . ▶ **26f** %

27 Organizations described on line 12:

a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year:
(2004) _____ (2003) _____ (2002) _____ (2001) _____

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.
(2004) _____ (2003) _____ (2002) _____ (2001) _____

c Add: Amounts from column (e) for lines: **15** _____ **16** _____
17 _____ **20** _____ **21** _____ ▶ **27c** 4,507,207.

d Add: Line 27a total _____ and line 27b total _____ ▶ **27d** 59,176.

e Public support (line 27c total minus line 27d total) . . . ▶ **27e** 4,448,031.

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ **27f** 4,528,313.

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ **27g** 98.23 %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ **27h** 0.17 %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

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

		N/A	
		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe; if 'No,' please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
32	Does the organization maintain the following.		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	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	
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	
34a	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 instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

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

Limits on Lobbying Expenditures		(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	
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 –		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is –		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.			

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

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

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.)			

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

ROYAL FAMILY KIDS' CAMPS, INC.

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

MERCHANDISE SALES	\$ 446,272.
GROSS SALES	\$ 446,272.
LESS RETURNS & ALLOWANCES	0.
NET SALES	\$ 446,272.
LESS COST OF GOODS SOLD	338,253.
GROSS PROFIT FROM SALES OF INVENTORY	<u>\$ 108,019.</u>

**STATEMENT 2
FORM 990, PART II, LINE 22
GRANTS AND ALLOCATIONS**

NONCASH GRANTS AND ALLOCATIONS

CLASS OF ACTIVITY:	MINISTRY SUPPORT	
DONEE'S NAME:	FOR THE CHILDREN FOUNDATION	
DONEE'S ADDRESS:	3000 W. MACARTHUR BLVD. #412	
	SANTA ANA, CA 92704	
RELATIONSHIP OF DONEE:	AFFILIATE	
DESCRIPTION OF PROPERTY:	1,000,000 SHARES OF RTMRG	
DATE OF GIFT:	5/31/2005	
BOOK VALUE:	2,830,000.	
METHOD USED TO DETERMINE BV:	FMV APPRAISED, 10/07/04	
FAIR MARKET VALUE:		\$ 2,830,000.
METHOD USED TO DETERMINE FMV:	FMV APPRAISED, 10/07/04	

TOTAL GRANTS AND ALLOCATIONS \$ 2,830,000.

**STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
AUTO	2,347.	1,995.	305.	47.
BANQUETS	29,414.			29,414.
BOOKS	5,038.	4,282.	655.	101.
CAMP	151,058.	128,399.	19,638.	3,021.
CURRICULUM DEVELOPMENT	41,278.	35,086.	5,366.	826.
DIRECTORS TRAINING	47,400.	40,290.	6,162.	948.
DISPLAY BOOTH	2,060.	1,751.	268.	41.
DUES	12,462.	10,593.	1,620.	249.
HOSPITALITY	11,401.	9,691.	1,482.	228.
INSURANCE	15,157.	12,883.	1,971.	303.
MARKETING	56,473.	48,002.	7,342.	1,129.
NEWSLETTER	44,516.	37,839.	5,787.	890.
OFFICE EXPENSES	15,969.	13,574.	2,076.	319.
OUTSIDE SERVICES	9,945.	8,453.	1,293.	199.
PASSING THE SCEPTER	9,490.	8,067.	1,233.	190.
PROFESSIONAL SERVICES	27,806.	23,635.	3,615.	556.

STATEMENT 3 (CONTINUED)
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
PUBLIC RELATIONS	13,477.	11,455.	1,752.	270.
TOTAL	<u>\$ 495,291.</u>	<u>\$ 395,995.</u>	<u>\$ 60,565.</u>	<u>\$ 38,731.</u>

STATEMENT 4
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
ROYAL FAMILY KIDS' CAMP, INC. PROVIDES CHRISTIAN MINISTRY TO ABUSED AND NEGLECTED CHILDREN THROUGH SUMMER CAMP PROGRAMS. OVER 35,000 KIDS HAVE ATTENDED THESE ONE-WEEK SUMMER CAMPS LOCATED IN 40 STATES ACROSS THE UNITED STATES. IN ADDITION, THERE ARE CAMPS LOCATED ABROAD IN AUSTRALIA, SINGAPORE, SOUTH AFRICA, AND THE PHILIPPINES. THERE ARE OVER 6,000 ADULT VOLUNTEERS WHO GIVE UP A WEEK OF VACATION FOR ABUSED AND NEGLECT CHILDREN.	2,830,000.	4,002,019.
INCLUDES FOREIGN GRANTS: NO		
	<u>\$ 2,830,000.</u>	<u>\$ 4,002,019.</u>

STATEMENT 5
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
AUTOMOBILES / TRANSPORTATION EQUIPMENT	\$ 16,829.	\$ 16,547.	\$ 282.
FURNITURE AND FIXTURES	45,980.	41,704.	4,276.
MACHINERY AND EQUIPMENT	97,282.	76,726.	20,556.
MISCELLANEOUS	25,799.	21,041.	4,758.
TOTAL	<u>\$ 185,890.</u>	<u>\$ 156,018.</u>	<u>\$ 29,872.</u>

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

COST OF GOODS SOLD		\$ 338,253.
TOTAL		<u>\$ 338,253.</u>

STATEMENT 7
FORM 990, PART IV-A, LINE D(2)
OTHER AMOUNTS

CONTRIBUTIONS - TEMPORARILY RESTRICTED TOTAL \$ 249,501.
\$ 249,501.

STATEMENT 8
FORM 990, PART IV-B, LINE B(4)
OTHER AMOUNTS

COST OF GOODS SOLD TOTAL \$ 338,253.
\$ 338,253.

STATEMENT 9
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JOHANNA TOWNSEND 2252 MESA DRIVE NEWPORT BEACH, CA 92660	DIRECTOR 1	\$ 0.	\$ 0.	\$ 0.
WAYNE TESCH 1068 SALINAS AVENUE COSTA MESA, CA 92626	PRESIDENT 60	38,878.	19,752.	39,144.
ED WESTBROOK 68 MARISEILLE LAGUNA NIGUEL, CA 92677	DIRECTOR 1	0.	0.	0.
FRED BARNES 407 VIA LIDO NORD NEWPORT BEACH, CA 92663	DIRECTOR 1	0.	0.	0.
BOB CONGDON 15119 27TH AVE., E. TACOMA, WA 98445	DIRECTOR 1	0.	0.	0.
TOMMY COOMES P.O.BOX 14896 LONG BEACH, CA 90853	DIRECTOR 1	0.	0.	0.
TIM CARR 219 N. STAR LANE NEWPORT BEACH, CA 92660	TREASURER 1	0.	0.	0.
LANCE RACHELS 2074 CABOT LAKE CT. BEND, OR 97701	DIRECTOR 1	0.	0.	0.

ROYAL FAMILY KIDS' CAMPS, INC.

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STATEMENT 9 (CONTINUED)
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
BILL KNIGHT 25535 SAWMILL LANE LAKE FOREST, CA 92630	DIRECTOR 1	\$ 0.	\$ 0.	\$ 0.
TOM MANTYLA 1820 KINGLET COSTA MESA, CA 92626	SECRETARY 1	0.	0.	0.
KEN WAYMAN 3000 W MACARTHUR BLVD, STE 685 SANTA ANA, CA 92704	DIRECTOR 2	0.	0.	0.
RICK NEWMAN 22831 MAIDEN LANE MISSION VIEJO, CA 92692	DIRECTOR 1	0.	0.	0.
WAYNE KRAISS 2725 ALBATROSS COSTA MESA, CA 92626	CHAIRMAN 1	0.	0.	0.
	TOTAL	\$ 38,878.	\$ 19,752.	\$ 39,144.

STATEMENT 10
FORM 990, PART V-A, LINE 75B
COMPENSATION PAID TO RELATED INDIVIDUALS

NAME AND RELATIONSHIP

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

STATEMENT 11
SCHEDULE A, PART I
COMPENSATION OF FIVE HIGHEST PAID EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE & AVERAGE HOURS WORKED</u>	<u>COMPEN- SATION</u>	<u>CONTRIBUTIO EBP & DC</u>	<u>EXPENSE ACCOUNT</u>
DIANE TESCH 1068 SALINAS AVENUE COSTA MESA, CA 92626	MANAGER 60	64,895.	8,487.	0.
	TOTAL	\$ 64,895.	\$ 8,487.	\$ 0.

STATEMENT 12
 SCHEDULE A, PART III, LINE 2
 TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

COMPENSATION:
 SEE OFFICER COMPENSATION REPORTED ON FORM 990, PART V AND KEY EMPLOYEE
 COMPENSATION ON SCHEDULE A, PART I.

STATEMENT 13
 SCHEDULE A, PART IV-A, LINE 22
 OTHER INCOME

DESCRIPTION	(A) 2004	(B) 2003	(C) 2002	(D) 2001	(E) TOTAL
MISCELLANEOUS	\$ 349.	\$ 7,236.	\$ 2,934.	\$ 2,761.	\$ 13,280.
TOTAL	<u>\$ 349.</u>	<u>\$ 7,236.</u>	<u>\$ 2,934.</u>	<u>\$ 2,761.</u>	<u>\$ 13,280.</u>

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FORM 990/990-PF

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	PCT. BUS.	CUR 179/ BONUS/ ALLOW.	SPECIAL DEPR.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	PRIOR SALVAG /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
AMORTIZATION																
23	VIDEO MASTER TAPES	4/01/97		3,942							3,942	3,942	S/L	3		0
24	VIDEO MASTER TAPES	9/01/97		2,128							2,128	2,128	S/L	3		0
25	VIDEO MASTER TAPES	12/31/97		7,937							7,937	7,937	S/L	3		0
31	VIDEO MASTER TAPES	1/30/98		4,008							4,008	4,008	S/L	3		0
32	VIDEO MASTER	12/31/98		9,525							9,525	9,525	S/L	3		0
40	VIDEO MASTER	12/01/99		1,822							1,822	1,822	S/L	3		0
TOTAL AMORTIZATION																
				29,362		0	0	0	0	0	29,362	29,362				0
AUTO / TRANSPORT EQUIPMENT																
41	CHEVROLET VAN	12/06/00		16,829							16,829	13,462	S/L	5		3,085
TOTAL AUTO / TRANSPORT EQUIP																
				16,829		0	0	0	0	0	16,829	13,462				3,085
MACHINERY AND EQUIPMENT																
1	COMPUTER & PRINTER	4/19/91		3,596							3,596	3,596	S/L	5		0
2	FAX MACHINE	1/11/91		614							614	614	S/L	5		0
3	PRINTER	9/11/92		2,466							2,466	2,466	S/L	5		0
4	OFFICE EQUIPMENT	7/01/93		8,368							8,368	8,368	S/L	5		0
6	COMPUTER	7/01/94		2,006							2,006	2,005	S/L	5		0
7	PHONES	7/01/94		787							787	787	S/L	5		0
13	TRANSCRIBER	7/01/95		362							362	362	S/L	5		0
14	LAPTOP COMPUTER	7/01/95		1,684							1,684	1,684	S/L	5		0
15	COMPUTER	7/01/95		1,014							1,014	1,014	S/L	5		0

ROYAL FAMILY KIDS' CAMPS, INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
16	COPY MACHINE	6/15/96		5,388							5,388	5,388	S/L	5		0
17	COMPUTER EQUIPMENT	6/15/96		2,280							2,280	2,280	S/L	5		0
19	COMPUTERS	6/01/97		6,226							6,226	6,226	S/L	5		0
22	DISPLAY BOOTH	11/01/97		2,141							2,141	2,141	S/L	5		0
26	PORTABLE BOOTH	1/12/98		976							976	976	S/L	5		0
27	CABINETS	6/30/98		2,202							2,202	2,202	S/L	5		0
28	COMPUTER	12/01/98		2,224							2,224	2,224	S/L	5		0
34	PRINTER	2/28/99		700							700	700	S/L	5		0
35	COMPUTERS	9/01/99		10,256							10,256	10,256	S/L	5		0
36	COMPUTERS	11/01/99		2,900							2,900	2,900	S/L	5		0
42	PRINTER	3/01/00		1,090							1,090	1,016	S/L	5		36
43	COMPUTER	10/01/00		4,634							4,634	3,940	S/L	5		694
47	OFFICE EQUIPMENT	2/01/01		1,742							1,742	1,364	S/L	5		348
50	COMPUTERS	2/01/02		3,495							3,495	2,039	S/L	5		699
51	COMPUTERS	6/01/02		2,405							2,405	1,243	S/L	5		481
52	COMPUTERS	12/01/02		7,557							7,557	3,148	S/L	5		1,511
57	EQUIPMENT	2/27/03		778							778	286	S/L	5		156
58	HARDWARE-SYSTEM SOLUTIONS	5/24/03		1,480							1,480	469	S/L	5		296
59	COMPUTER	6/26/03		782							782	234	S/L	5		156
60	COMPUTER	12/31/03		1,234							1,234	247	S/L	5		247
61	COMPUTER	5/27/04		864							864	101	S/L	5		173
62	COMPUTER	10/21/04		1,534							1,534	51	S/L	5		307
66	COMPUTER	2/28/05		3,503							3,503		S/L	5		584
67	COLOR PRINTER	6/01/05		900							900		S/L	5		105
68	COMPUTERS	9/01/05		9,094							9,094		S/L	5		606
TOTAL MACHINERY AND EQUIPME											97,282	70,327				6,399

ROYAL FAMILY KIDS' CAMPS, INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
OFFICE FURNISHINGS																
5	OFFICE FURNITURE	7/01/94		743							743	743	S/L	5		0
10	ART FILES	6/15/95		539							539	539	S/L	5		0
11	SHELVES	7/01/95		604							604	604	S/L	5		0
12	FURNITURE	7/01/95		89							89	89	S/L	5		0
18	OFFICE FURNISHING	6/15/96		719							719	719	S/L	5		0
21	OFFICE FURNISHINGS	6/01/97		4,216							4,216	4,216	S/L	5		0
30	DESKS	8/20/98		1,856							1,856	1,856	S/L	5		0
33	OFFICE FURNISHINGS	12/31/98		826							826	826	S/L	5		0
37	OFFICE WORKSTATIONS	8/31/99		3,190							3,190	3,190	S/L	5		0
38	DESK	11/01/99		1,110							1,110	1,110	S/L	5		0
44	OFFICE FURNITURE	9/30/00		5,267							5,267	4,475	S/L	5		792
45	OFFICE FURNITURE	11/01/00		4,371							4,371	3,642	S/L	5		729
46	OFFICE FURNITURE	12/01/00		12,794							12,794	10,477	S/L	5		2,317
48	OFFICE FURNITURE	4/01/01		1,453							1,453	1,067	S/L	5		291
53	PARTITIONS	9/01/02		2,350							2,350	1,097	S/L	5		470
54	OFFICE FURNITURE	10/01/02		677							677	304	S/L	5		135
55	OFFICE FURNITURE	12/01/02		901							901	375	S/L	5		180
63	OFFICE FURNITURE	2/12/04		725							725	133	S/L	5		145
64	OFFICE FURNITURE	5/13/04		3,551							3,551	473	S/L	5		710
TOTAL OFFICE FURNISHINGS																5,769
SOFTWARE																
8	SHELBY SYSTEM	8/15/91		3,500							3,500	3,500	S/L	5		0
9	SOFTWARE GPH	1/13/91		531							531	531	S/L	5		0

ROYAL FAMILY KIDS' CAMPS, INC.

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	PRIOR SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
20	SOFTWARE	5/01/97		284							284	284	S/L	5		0
29	SOFTWARE	4/30/98		863							863	863	S/L	5		0
39	NEW NETWORK	8/31/99		13,953							13,953	13,953	S/L	5		0
49	SOFTWARE UPGRADE	4/01/01		912							912	682	S/L	5		182
56	SHELBY - PAYROLL	9/01/02		630							630	294	S/L	5		126
65	CDW - DIRECT	2/16/04		880							880	147	S/L	5		176
69	SHELBY SOFTWARE	7/01/05		1,796							1,796		S/L	5		180
70	CDW DIRECT	10/01/05		2,450							2,450		S/L	5		123
	TOTAL SOFTWARE			25,799		0	0	0	0	0	25,799	20,254				787
	TOTAL DEPRECIATION			185,891		0	0	0	0	0	185,891	139,978				16,040
	GRAND TOTAL AMORTIZATION			29,362		0	0	0	0	0	29,362	29,362				0
	GRAND TOTAL DEPRECIATION			185,891		0	0	0	0	0	185,891	139,978				16,040