

Return of Organization Exempt From Income Tax

Form 990-EZ

2008

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

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1 000,000 and total assets less than \$2,500,000 at the end of the year may use this form

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

Open to Public
Inspection

A For the 2008 calendar year, or tax year beginning

07-01, 2008, and ending

06-30, 2009

B Check if applicable

 Address change Name change Initial return Termination Amended return Application pendingPlease
use IRS
label or
print or
type
See
Specific
Instruc-
tions

C Name of organization

BLACK LIBERATED ARTS CENTER

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

PO BOX 11014

City or town state or country and ZIP + 4

OKLAHOMA CITY, OK 73136

D Employer identification number

73-1073644

E Telephone number

F Group Exemption
Number . . . ►

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

G Accounting method Cash Accrual
Other (specify) ►

I Website: ►

J Organization type (check only one) - 501(c) (3) ◀ (insert no) 4947(a)(1) or 527H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ►\$ 222,687

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

1 Contributions, gifts, grants, and similar amounts received	1	146,596
2 Program service revenue including government fees and contracts	2	76,091
3 Membership dues and assessments	3	
4 Investment income	4	
5a Gross amount from sale of assets other than inventory	5a	
b Less cost or other basis and sales expenses	5b	
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from a Gross revenue (not including \$ _____ of contributions reported on line 1) 6a	6a	
b Less direct expenses other than fundraising expenses 6b	6b	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) 6c	6c	
7a Gross sales of inventory, less returns and allowances	7a	
b Less cost of goods sold 7b	7b	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c	7c	
8 Other revenue (describe ► RECEIVED) 8	8	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ► 9	9	222,687
10 Grants and similar amounts paid (attach schedule) 10	10	
11 Benefits paid to or for members 11	11	
12 Salaries, other compensation and employee benefits 12	12	3,910
13 Professional fees and other payments to independent contractors 13	13	283
14 Occupancy, rent, utilities, and maintenance 14	14	26,095
15 Printing, publications, postage, and shipping 15	15	14,555
16 Other expenses (describe ► STM130) 16	16	188,351
17 Total expenses Add lines 10 through 16 ► 17	17	233,194
18 Excess or (deficit) for the year (Subtract line 17 from line 9) 18	18	(10,507)
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) 19	19	(46,744)
20 Other changes in net assets or fund balances (attach explanation) 20	20	(10,833)
21 Net assets or fund balances at end of year Combine lines 18 through 20 21	21	(68,084)

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	22	
23 Land and buildings	23	
24 Other assets (describe ► STM131)	32,249	24 10,305
25 Total assets	32,249	25 10,305
26 Total liabilities (describe ► STM132)	78,993	26 78,389
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) 27	(46,744)	(68,084)

9

Part III Statement of Program Service Accomplishments (See the instructions for Part III)What is the organization's primary exempt purpose? **PROVIDE ARTS AND EDUCATION PROGRAMS**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses
(Required for 501(c)(3)
and (4) organizations
and 4947(a)(1) trusts,
optional for others)

28 PRESENTATION OF 6 ARTS PERFORMANCES AND JAZZ FESTIVAL TO**MORE THAN 2000 PEOPLE**(Grants \$) If this amount includes foreign grants, check here ► 28a 79,673**29 CONDUCTED MASTER CLASSES AND WORKSHOPS FOR THE COMMUNITY OF OKLAHOMA CITY REACHING 400 PEOPLE**(Grants \$) If this amount includes foreign grants, check here ► 29a 3,312**30 TRAINED MORE THAN 1,000 TEACHERS ON INTEGRATING THE ARTS IN THE CLASSROOM**(Grants \$) If this amount includes foreign grants, check here ► 30a 47,900**31 Other program services (attach schedule)**(Grants \$) If this amount includes foreign grants, check here ► 31a**32 Total program service expenses** (add lines 28a through 31a) ► 32 130,885**Part IV List of Officers, Directors, Trustees, and Key Employees** List each one even if not compensated (See the instructions for Part IV)

(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
ANITA G ARNOLD 10 S MAIN ST 201 MEMPHIS TN, 38103	EXECUTIVE DIREC 60	3,910	0	0
JOHN MAYFIELD 601 NE 63RD ST OKLAHOMA CITY OK, 73105	DIRECTOR 0	0	0	0
DARLENE HUDSON 716 NE 20TH ST OKLAHOMA CITY OK, 73105	DIRECTOR 0	0	0	0
RHONDA MITCHELL 825 NW 142ND EDMOND OK, 73013	VICE PRESIDENT 0	0	0	0
LAVINNIE MOORE 12212 NW 110TH ST YUKON OK, 73099	SECRETARY 0	0	0	0
MARIA MUSTIN 3609 N JORDAN OKLAHOMA CITY OK, 73111	DIRECTOR 0	0	0	0
MARK TEMPLE 13617 SCOTT ST EDMOND OK, 73013	PRESIDENT 0	0	0	0
KYM WILSON 11326 NW 121ST ST YUKON OK, 73099	DIRECTOR 0	0	0	0
JON WOOD 7211 NE 36TH ST OKLAHOMA CITY OK, 73121	DIRECTOR 0	0	0	0
DIANE ANDERSON PO BOX 1267 PONCA CITY OK, 74602	DIRECTOR 0	0	0	0
DR JOANN HAYSBERT PO BOX 907 LANGSTON OK, 73050	DIRECTOR 0	0	0	0
ANGELA MONSON 720 NE 42ND ST OKLAHOMA CITY OK, 73105	DIRECTOR 0	0	0	0
DR ROXANNE REED 2501 N BLACKWELDER OKLAHOMA CITY, 73106	DIRECTOR 0	0	0	0
DR JOHN SMITH 15910 DAWSON RIDGE DR TAMPA FL, 33647	DIRECTOR 0	0	0	0
HORACE STEVENSON 5050 NE 50TH ST OKLAHOMA CITY OK, 73121	DIRECTOR 0	0	0	0
PATTI TEPPER RASMUSSEN 7638 N WESTERN OKLAHOMA CITY OK, 73116	DIRECTOR 0	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part VI)

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity 33 X

34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes 34 X

35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T

a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?

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

36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N 36 X

37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a

b Did the organization file Form 1120-POL for this year? 37b X

38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b

39 501(c)(7) organizations Enter

a Initiation fees and capital contributions included on line 9 39a

b Gross receipts, included on line 9, for public use of club facilities 39b

40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► , section 4912 ► , section 4955 ►

b Section 501(c)(3) and (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," complete Schedule L, Part I 40b X

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►

d Enter amount of tax on line 40c reimbursed by the organization ►

e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e X

41 List the states with which a copy of this return is filed ►

42 a The books are in care of ► ANITA ARNOLD EXEC DIRECTOR Telephone no ► 405-524-3800
Located at ► 4915 N LINCOLN OKLAHOMA CITY, OK ZIP + 4 ► 73105

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 ►

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

c At any time during the calendar year, did the organization maintain an office outside of the U S ?
If "Yes," enter the name of the foreign country ►

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here ► and enter the amount of tax-exempt interest received or accrued during the tax year ► 43

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44 X

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ 45 X

Part VI Section 501(c)(3) organizations only All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	X	
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	X	
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X	
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	X	
b	If "Yes," was the related organization(s) a section 527 organization?	49b		
50	Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"			

(a) Name and address of each employee paid more than \$100,000	(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 \$100,000 ►				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there are none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over \$100,000 . . . ►		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge	
	Signature of officer	Date
	ANITA G ARNOLD, EXECUTIVE DIRECTOR	2/16/10
	Type or print name and title	
Paid Preparer's Use Only	Preparer's signature Alicia R. Vandess, EA	Date 2-16-2010 Check if self-employed ► <input type="checkbox"/> Preparer's Identifying No. (See inst.) P00444975
	Firm's name (or yours if self-employed) address, and ZIP + 4 Dependable Bookkeeping & Tax In 3838 NW 36th, Ste 110 Oklahoma City, OK 73112	EIN ► 26-0241942
		Phone no ► 405-601-3042

May the IRS discuss this return with the preparer shown above? See instructions . . . ► Yes No

Public Charity Status and Public Support

2008

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)
nonexempt charitable trusts.

► Attach to Form 990 or Form 990-EZ ► See separate instructions



Name of the organization

BLACK LIBERATED ARTS CENTER

Employer identification number

73-1073644

Part I Reason for Public Charity Status (All organizations must complete this part) (see instructions)

The organization is not a private foundation because it is (Please check only one organization)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i)
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii) (Attach Schedule H)
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv) (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v)
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi) (Complete Part II)
- 8 A community trust described in section 170(b)(1)(A)(vi) (Complete Part II)
- 9 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 exempt 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) (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See section 509(a)(4) (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See section 509(a)(3) Check the box that describes the type of supporting organization and complete lines 11e through 11h
 - a Type I b Type II c Type III-Functionally integrated d Type III-Other

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? • • • • •
- (ii) A family member of a person described in (i) above? • • • • •
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? • • • • •

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II**Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	.....	208,358	207,976	343,246	155,802	146,596	1,061,978
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	.....					
3 The value of services or facilities furnished by a governmental unit to the organization without charge	.....					
4 Total. Add lines 1-3	.....	208,358	207,976	343,246	155,802	146,596	1,061,978
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)	.....					
6 Public support. Subtract line 5 from line 4	.....						1,061,978

Section B. Total Support

Calendar year (or fiscal year beginning in)	►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	.....	208,358	207,976	343,246	155,802	146,596	1,061,978
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	.....					
9 Net income from unrelated business activities, whether or not the business is regularly carried on	.....					
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	.....					
11 Total support Add lines 7 through 10	.....						1,061,978
12 Gross receipts from related activities, etc (see instructions)	.....					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	.....	14	100	00	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	.....	15			%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization				► <input checked="" type="checkbox"/>
b 33 1/3% support test - 2007 If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here The organization qualifies as a publicly supported organization				► <input type="checkbox"/>
17a 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization				► <input type="checkbox"/>
b 10%-facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization				► <input type="checkbox"/>
18 Private foundation If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions				► <input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I)
Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)						
14 First five years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►

20 Private Foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Federal Supporting Statements**2008**

Name(s) as shown on return

FEIN

**FORM 990EZ, PART I, LINE 16
OTHER EXPENSES SCHEDULE 2**

<u>DESCRIPTION</u>	<u>AMOUNT</u>
PRODUCTION COSTS	68,639
ARTIST FEES	93,699
TRAVEL	7,646
BANK CHARGES	1,148
CREDIT CARD DISCOUNTS AND FEES	612
DUES AND SUBSCRIPTIONS	1,049
MISCELLANEOUS	748
INSURANCE	1,204
OFFICE SUPPLIES	4,543
PERMITS	216
SALES TAX PAID	1,383
INTEREST EXPENSE	5,270
DEPRECIATION EXPENSE	2,194
 TOTAL	 <u>188,351</u>

**FORM 990EZ, PART II, LINE 24
OTHER ASSETS SCHEDULE 3**

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
EQUIPMENT FURNITURE AND ART	32,249	15,790
ACCUMULATED DEPRECIATION		(5,485)
 TOTAL	 <u>32,249</u>	 <u>10,305</u>

**FORM 990EZ, PART II, LINE 26
OTHER LIABILITIES SCHEDULE 3**

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
BANK OVERDRAFT	3,743	3,489
NOTES PAYABLE	75,250	74,900
 TOTAL	 <u>78,993</u>	 <u>78,389</u>

Federal Supporting Statements**2008**

Name(s) as shown on return

FEIN

FORM 990EZ, PART I, LINE 20
OTHER CHANGES IN NET ASSETS SCHEDULE

<u>DESCRIPTION</u>	<u>AMOUNT</u>
PRIOR DEPRECIATION NOT RECORDED ON BOOKS	(10,833)
TOTAL	<u>(10,833)</u>