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

A For the 2010 calendar year, or tax year beginning _____, **and ending** _____

B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HOME EDUCATORS RESOURCE ORGANIZATION		D Employer identification number 41-1862926
	Doing Business As		
	Number and street (or P O box if mail is not delivered to street address) 2399 E BURKE AVENUE		E Telephone number 651-777-7576
	Room/suite		
City or town, state or country, and ZIP + 4 NORTH ST. PAUL MN 55109		G Gross receipts \$ 318,153	
F Name and address of principal officer THOMAS WAHLBERG 2399 E BURKE AVENUE NORTH ST. PAUL MN 55109			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			H(c) Group exemption number ▶
J Website: ▶ www.herohomeschool.org			L Year of formation
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			M State of legal domicile

Part I Summary

1 Briefly describe the organization's mission or most significant activities
 PROVIDE RESOURCES FOR HOMESCHOOLERS AND TEACHING PARENTS

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	7
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	1
6 Total number of volunteers (estimate if necessary)	6	15
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	3,531	3,554
9 Program service revenue (Part VIII, line 2g)	269,912	305,444
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	282	308
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,859	8,847
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	279,584	318,153
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	34,055	32,478
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25) ▶	700	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	255,490	245,990
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	289,545	278,468
19 Revenue less expenses Subtract line 18 from line 12	-9,961	39,685
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	59,105	98,825
21 Total liabilities (Part X, line 26)	850	885
22 Net assets or fund balances Subtract line 21 from line 20	58,255	97,940

Part II Signature Block

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

Sign Here	Signature of officer <i>Thomas Wahlberg</i>	Date 2/15/11			
	THOMAS WAHLBERG Type or print name and title TREASURER				
Paid Preparer Use Only	Print/Type preparer's name LEO C. NEUMAN	Preparer's signature <i>Leo C. Neuman</i>	Date 02/10/11	Check <input type="checkbox"/> if self-employed	PTIN P00161785
	Firm's name ▶ LEO C. NEUMAN, LTD.	Firm's EIN ▶ 41-1681404			
	Firm's address ▶ P.O. BOX 898 STILLWATER, MN 55082-0898	Phone no 651-439-5990			
	May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

ACTIVITIES & GOVERNANCE
 EXPENSES
 CANNED MAR 16 2011
 RECEIVED FEB 22 2011 OGDEN, UT IRS-OSC

P 13

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission

PROVIDE RESOURCES FOR HOMESCHOOLERS AND TEACHING PARENTS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 276,372 including grants of \$) (Revenue \$)

HOME EDUCATORS RESOURCE ORGANIZATION (HERO) PROVIDES WEEKLY LEARNING ACTIVITIES AND CLASSES FOR HOME EDUCATED STUDENTS AND TEACHING PARENTS IN THE MINNEAPOLIS/ST. PAUL (MINNESOTA) AREA. IT'S MISSION IS DESIGNED TO PROVIDE A THREEFOLD EDUCATIONAL OPPORTUNITY TO HOME SCHOOLING FAMILIES. FIRST, THE ORGANIZATION OFFERS MANY OF THE NORMAL EDUCATIONAL STUDIES PROVIDED BY TRADITIONAL SCHOOLING (MATHEMATICS, SCIENCE, LITERATURE ETC.). SECOND, HERO PROVIDES HOMESCHOOLERS WITH MANY CREATIVE ARTS OPPORTUNITIES THAT ARE OFTEN UNAVAILABLE TO HOMESCHOOLERS (BAND, DRAMA, ART, ETC.). THIRD, HERO

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 276,372

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)		X
3 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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O		X

Yes No

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
4a	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)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions 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?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

- 1a Enter the number of voting members of the governing body at the end of the tax year
- b Enter the number of voting members included in line 1a, above, who are independent
- 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?
- 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?
- 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
- 5 Did the organization become aware during the year of a significant diversion of the organization's assets?
- 6 Does the organization have members or stockholders?
- 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?
- b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?
- 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following
 - a The governing body?
 - b Each committee with authority to act on behalf of the governing body?
- 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

	Yes	No
1a		7
1b		7
2		X
3		X
4		X
5		X
6		X
7a		X
7b		X
8a	X	
8b	X	
9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

- 10a Does the organization have local chapters, branches, or affiliates?
- b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?
- 11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?
- b Describe in Schedule O the process, if any, used by the organization to review this Form 990
- 12a Does the organization have a written conflict of interest policy? If "No," go to line 13
- b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
- c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done
- 13 Does the organization have a written whistleblower policy?
- 14 Does the organization have a written document retention and destruction policy?
- 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?
 - a The organization's CEO, Executive Director, or top management official
 - b Other officers or key employees of the organization
 If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions.)
- 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?
- b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

	Yes	No
10a		X
10b		
11a		X
12a		X
12b		
12c		
13		X
14		X
15a		X
15b		X
16a		X
16b		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **MN**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 - Own website
 - Another's website
 - Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization **JAYNE WAHLBERG**
2399 E. BURKE AVE
NORTH ST. PAUL MN 55109

NORTH ST. PAUL

MN 55109

651-777-7576

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SHERYL AREND COORDINATOR	5.00						0	0	0	
(2) LORI JENSEN COORDINATOR	5.00						0	0	0	
(3) MERILEE DEMARS COORDINATOR	5.00						0	0	0	
(4) CARRIE PULLIS COORDINATOR	5.00						0	0	0	
(5) JAYNE WAHLBERG ADMINISTRATOR	40.00	X		X			30,000	0	0	
(6) TOM WAHLBERG TREASURER	5.00	X		X			0	0	0	
(7) TIMOTHY FEMRITE DIRECTOR	5.00	X					0	0	0	
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
1b Sub-total							30,000			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							30,000			

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,554				
	g Noncash contributions included in lines 1a-1f	\$					
	h Total. Add lines 1a-1f			3,554			
Program Service Revenue	Busn. Code						
	2a CLASSROOM REVENUE		252,275	252,275			
	b LUNCH PROGRAM		28,010	28,010			
	c REGISTRATION		21,820	21,820			
	d RECREATIONAL ACTIVITIES		3,339	3,339			
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			305,444				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		308			308	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross Rents	(i) Real	(ii) Personal				
	b Less rental exps						
	c Rental inc or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less cost or other basis & sales exps						
	c Gain or (loss)						
d Net gain or (loss)							
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a						
b Less direct expenses	b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities See Part IV, line 19	a						
b Less direct expenses	b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
b Less cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Busn. Code					
11a MISCELLANEOUS			1,884			1,884	
b FOOD SALES FUNDRAISER			1,708	1,708			
c BREAD FUNDRAISER			1,487			1,487	
d All other revenue			3,768	746		3,022	
e Total. Add lines 11a-11d			8,847				
12 Total revenue. See instructions			318,153	307,898	0	6,701	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns
 All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	30,000	30,000		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	2,478	2,478		
11 Fees for services (non-employees)				
a Management				
b Legal	25		25	
c Accounting	1,371		1,371	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	12,150	12,150		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	307	307		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,663	3,663		
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a TEACHING FEES	157,279	157,279		
b LUNCH PROGRAM	16,705	16,705		
c CURRICULUM	14,928	14,928		
d FIELD TRIPS AND ACTIVITIE	11,352	11,352		
e OFFICE SUPPLIES	9,603	9,603		
f All other expenses	18,607	17,907		700
25 Total functional expenses. Add lines 1 through 24f	278,468	276,372	1,396	700
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1		1		
	2	45,371	2	84,778	
	3		3		
	4	6,710	4	10,686	
	5		5		
	6		6		
	7		7		
	8		8		
	9		9		
	10a	32,461			
	10b	29,100	7,024	10c	3,361
	11		11		
	12		12		
	13		13		
	14		14		
	15		15		
16		59,105	16	98,825	
Liabilities	17		17		
	18		18		
	19		19		
	20		20		
	21		21		
	22		22		
	23		23		
	24		24		
	25		850	25	885
	26		850	26	885
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	58,255	27	97,940	
	28		28		
	29		29		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30		30		
	31		31		
	32		32		
	33	58,255	33	97,940	
34	59,105	34	98,825		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	318,153
2	Total expenses (must equal Part IX, column (A), line 25)	2	278,468
3	Revenue less expenses Subtract line 2 from line 1	3	39,685
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	58,255
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	97,940

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

1 Accounting method used to prepare the Form 990 Cash Accrual Other
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2010

Open to Public
Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization HOME EDUCATORS RESOURCE ORGANIZATION	Employer identification number 41-1862926
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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 (For lines 1 through 11, check only one box.)

- 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).
- 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).
- 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 supported organization(s)

(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	
(A)									
(B)									
(C)									
(D)									
(E)									
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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
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 through 3						
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						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
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						

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2010. 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 type="checkbox"/>		
b 33 1/3% support test—2009. 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—2010. 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—2009. 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 or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	6,851	3,845	4,349	3,531	3,554	22,130
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	316,392	346,030	298,677	269,912	307,898	1,538,909
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 through 5	323,243	349,875	303,026	273,443	311,452	1,561,039
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 \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						1,561,039

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	323,243	349,875	303,026	273,443	311,452	1,561,039
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,137	2,932	1,321	282	308	6,980
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	2,137	2,932	1,321	282	308	6,980
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on				4,859	4,693	9,552
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)	325,380	352,807	304,347	278,584	316,453	1,577,571
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 2010 (line 8, column (f) divided by line 13, column (f))	15	98.95%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	99.25%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests—2010.** 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—2009.** 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

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization

HOME EDUCATORS RESOURCE ORGANIZATION

Employer identification number

41-1862926

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

- Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
- Protection of natural habitat Preservation of a certified historic structure
- Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

- a Total number of conservation easements
- b Total acreage restricted by conservation easements
- c Number of conservation easements on a certified historic structure included in (a)
- d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶
- 4 Number of states where property subject to conservation easement is located ▶
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items
- (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$
- (ii) Assets included in Form 990, Part X ▶ \$
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items
- a Revenues included in Form 990, Part VIII, line 1 ▶ \$
- b Assets included in Form 990, Part X ▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ %
- b Permanent endowment ▶ %
- c Term endowment ▶ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		32,461	29,100	3,361
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				3,361

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15)	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) WITHHELD AND ACCRUED P/R TAXES	885
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	885

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Part XIV Supplemental Information (continued)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2010

Open to Public
Inspection

Name of the organization **HOME EDUCATORS RESOURCE
ORGANIZATION**

Employer identification number
41-1862926

Form 990, Part III, Line 4a - First Achievement

OFFERS A CONTROLLED SOCIALIZATION OPPORTUNITY THAT IS
OFTEN MISSING IN THE LIVES OF MANY HOME SCHOOLED
CHILDREN.

THE OTHER DIMENSION IN THE OUTREACH OF HERO IS IN
SUPPORTING THE TEACHING PARENT, BY DEVELOPING THEIR OWN
SKILLS IN TEACHING AS THEIR STUDENT MATURES. THESE
ONGOING EDUCATIONAL OPPORTUNITIES ARE AS IMPORTANT TO THE
TEACHING PARENT AS THEY ARE FOR THE STUDENT. THE
ORGANIZATION PROVIDES THIS SUPPORT IN THE FORM OF
SEMINARS, CURRICULUM GUIDANCE, AND SHARED EXPERIENCE.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
No review was or will be conducted.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
No documents available to the public

Depreciation and Amortization
 (Including Information on Listed Property)

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

Name(s) shown on return **HOME EDUCATORS RESOURCE ORGANIZATION** Identifying number **41-1862926**

Business or activity to which this form relates
Indirect Depreciation

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,621

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	42
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,663
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:										
1	CANON PC420 COPIER	5/07/99	250				250	5 HY 200DB	250	0
2	FOOSEBALL TABLE	9/28/99	427				427	7 HY 200DB	427	0
3	BASKETBALL HOOP	10/03/99	151				151	7 HY 200DB	151	0
4	PHYSICAL FITNESS EQUIP	10/23/00	106				106	7 HY 200DB	106	0
5	EQUIPMENT	12/31/00	250				250	7 HY 200DB	250	0
6	CANON PC420 COPIER	4/06/01	50				50	5 HY 200DB	50	0
7	5 COMPUTERS & MONITORS	8/08/02	3,368				3,368	5 HY 200DB	3,368	0
8	COMPUTER & MONITOR	8/11/02	1,458				1,458	5 HY 200DB	1,458	0
9	HOOVER VACUUM	2/15/03	254		X		178	7 HY 200DB	246	8
10	2 IPAQ PDA'S	7/11/03	401		X		200	7 HY 200DB	392	9
11	DESKTOP COMPUTER	7/19/03	630		X		315	5 HY 200DB	630	0
12	DVD PLAYER	7/19/03	144		X		72	7 HY 200DB	141	3
13	REFRIGERATOR - WOODBURY	8/08/03	99		X		49	7 HY 200DB	97	2
14	VACUUM	8/10/03	207		X		103	7 HY 200DB	203	4
15	COPIER	8/10/03	250		X		125	5 HY 200DB	250	0
16	2 UPRIGHT PIANOS	8/14/03	94		X		47	7 HY 200DB	92	2
17	6 FT RECTANGULAR TABLES	8/30/03	288		X		144	7 HY 200DB	282	6
18	6 FT RECTANGULAR TABLES	9/04/03	369		X		185	7 HY 200DB	361	8
19	COPY MACHINE	9/17/03	370		X		185	5 HY 200DB	370	0
20	COMPUTER PROJECTOR	4/26/04	920		X		460	5 HY 200DB	920	0
21	COMPUTERS (3)	9/06/04	3,450		X		1,725	5 HY 200DB	3,450	0
			<u>13,536</u>				<u>9,848</u>		<u>13,494</u>	<u>42</u>
Other Depreciation:										
22	10 DESKTOP COMPUTERS	5/07/07	6,450				6,450	3 MO S/L	5,733	717
23	10 MONITORS	5/25/07	2,213				2,213	3 MO S/L	1,906	307
24	LASER JET PRINTER	5/25/07	800				800	3 MO S/L	689	111
25	GATEWAY 24" WIDESCREEN	6/29/07	671				671	3 MO S/L	559	112
26	COPIER	6/30/08	359				359	7 MO S/L	77	51
27	CELL PHONE	6/30/08	424				424	5 MO S/L	127	85
28	VACUUM	6/30/08	106				106	7 MO S/L	23	15
29	COPY MACHINE	6/30/08	140				140	7 MO S/L	30	20
30	LAPTOP	6/30/08	979				979	3 MO S/L	489	327
31	COMPUTERS	6/30/08	3,122				3,122	3 MO S/L	1,561	1,041
32	COMPUTER NETWORK EQ	6/30/08	854				854	3 MO S/L	427	285
33	VACUUM CLEANERS (2)	6/30/09	200				200	7 MO S/L	14	29
34	CELL PHONES	3/31/09	107				107	5 MO S/L	16	22
35	KINDLE	9/30/09	399				399	5 MO S/L	20	80
36	DIGITAL CAMERA	12/01/09	330				330	5 MO S/L	6	65
37	LAPTOP	3/31/09	1,621				1,621	5 MO S/L	243	324
38	ALL IN ONE PRINTER	3/31/09	150				150	5 MO S/L	23	30
	Total Other Depreciation		<u>18,925</u>				<u>18,925</u>		<u>11,943</u>	<u>3,621</u>
	Total ACRS and Other Depreciation		<u>18,925</u>				<u>18,925</u>		<u>11,943</u>	<u>3,621</u>
	Grand Totals		32,461				28,773		25,437	3,663
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		<u>32,461</u>				<u>28,773</u>		<u>25,437</u>	<u>3,663</u>

MN Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	MN Prior	MN Current	Federal Current	Difference Fed - MN
Prior MACRS:								
1	CANON PC420 COPIER	5/07/99	250	250	250	0	0	0
2	FOOSEBALL TABLE	9/28/99	427	427	427	0	0	0
3	BASKETBALL HOOP	10/03/99	151	151	151	0	0	0
4	PHYSICAL FITNESS EQUIP	10/23/00	106	106	106	0	0	0
5	EQUIPMENT	12/31/00	250	250	250	0	0	0
6	CANON PC420 COPIER	4/06/01	50	50	50	0	0	0
7	5 COMPUTERS & MONITORS	8/08/02	3,368	3,368	3,368	0	0	0
8	COMPUTER & MONITOR	8/11/02	1,458	1,458	1,458	0	0	0
9	HOOVER VACUUM	2/15/03	254	178	246	8	8	0
10	2 IPAQ PDA'S	7/11/03	401	200	392	9	9	0
11	DESKTOP COMPUTER	7/19/03	630	315	630	0	0	0
12	DVD PLAYER	7/19/03	144	72	141	3	3	0
13	REFRIGERATOR - WOODBURY	8/08/03	99	49	97	2	2	0
14	VACUUM	8/10/03	207	103	203	4	4	0
15	COPIER	8/10/03	250	125	250	0	0	0
16	2 UPRIGHT PIANOS	8/14/03	94	47	92	2	2	0
17	6 FT RECTANGULAR TABLES	8/30/03	288	144	282	6	6	0
18	6 FT RECTANGULAR TABLES	9/04/03	369	185	361	8	8	0
19	COPY MACHINE	9/17/03	370	185	370	0	0	0
20	COMPUTER PROJECTOR	4/26/04	920	460	920	0	0	0
21	COMPUTERS (3)	9/06/04	3,450	1,725	3,450	0	0	0
			<u>13,536</u>	<u>9,848</u>	<u>13,494</u>	<u>42</u>	<u>42</u>	<u>0</u>
Other Depreciation:								
22	10 DESKTOP COMPUTERS	5/07/07	6,450	6,450	5,733	717	717	0
23	10 MONITORS	5/25/07	2,213	2,213	1,906	307	307	0
24	LASER JET PRINTER	5/25/07	800	800	689	111	111	0
25	GATEWAY 24" WIDESCREEN	6/29/07	671	671	559	112	112	0
26	COPIER	6/30/08	359	359	77	51	51	0
27	CELL PHONE	6/30/08	424	424	127	85	85	0
28	VACUUM	6/30/08	106	106	23	15	15	0
29	COPY MACHINE	6/30/08	140	140	30	20	20	0
30	LAPTOP	6/30/08	979	979	489	327	327	0
31	COMPUTERS	6/30/08	3,122	3,122	1,561	1,041	1,041	0
32	COMPUTER NETWORK EQ	6/30/08	854	854	427	285	285	0
33	VACUUM CLEANERS (2)	6/30/09	200	200	14	29	29	0
34	CELL PHONES	3/31/09	107	107	16	22	22	0
35	KINDLE	9/30/09	399	399	20	80	80	0
36	DIGITAL CAMERA	12/01/09	330	330	6	65	65	0
37	LAPTOP	3/31/09	1,621	1,621	243	324	324	0
38	ALL IN ONE PRINTER	3/31/09	150	150	23	30	30	0
	Total Other Depreciation		<u>18,925</u>	<u>18,925</u>	<u>11,943</u>	<u>3,621</u>	<u>3,621</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>18,925</u>	<u>18,925</u>	<u>11,943</u>	<u>3,621</u>	<u>3,621</u>	<u>0</u>
	Grand Totals		32,461	28,773	25,437	3,663	3,663	0
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>32,461</u>	<u>28,773</u>	<u>25,437</u>	<u>3,663</u>	<u>3,663</u>	<u>0</u>

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	PerConv Meth	Pnor	Current
Prior MACRS:										
1	CANON PC420 COPIER	5/07/99	250				250	5 HY 150DB	250	0
2	FOOSEBALL TABLE	9/28/99	427				427	7 HY 150DB	427	0
3	BASKETBALL HOOP	10/03/99	151				151	7 HY 150DB	151	0
4	PHYSICAL FITNESS EQUIP	10/23/00	106				106	7 HY 150DB	106	0
5	EQUIPMENT	12/31/00	250				250	7 HY 150DB	250	0
6	CANON PC420 COPIER	4/06/01	50				50	5 HY 150DB	50	0
7	5 COMPUTERS & MONITORS	8/08/02	3,368				3,368	5 HY 200DB	3,368	0
8	COMPUTER & MONITOR	8/11/02	1,458				1,458	5 HY 200DB	1,458	0
9	HOOVER VACUUM	2/15/03	254		X		178	7 HY 200DB	246	8
10	2 IPAQ PDA'S	7/11/03	401		X		200	7 HY 200DB	392	9
11	DESKTOP COMPUTER	7/19/03	630		X		315	5 HY 200DB	630	0
12	DVD PLAYER	7/19/03	144		X		72	7 HY 200DB	141	3
13	REFRIGERATOR - WOODBURY	8/08/03	99		X		49	7 HY 200DB	97	2
14	VACUUM	8/10/03	207		X		103	7 HY 200DB	203	4
15	COPIER	8/10/03	250		X		125	5 HY 200DB	250	0
16	2 UPRIGHT PIANOS	8/14/03	94		X		47	7 HY 200DB	92	2
17	6 FT RECTANGULAR TABLES	8/30/03	288		X		144	7 HY 200DB	282	6
18	6 FT RECTANGULAR TABLES	9/04/03	369		X		185	7 HY 200DB	361	8
19	COPY MACHINE	9/17/03	370		X		185	5 HY 200DB	370	0
20	COMPUTER PROJECTOR	4/26/04	920		X		460	5 HY 200DB	920	0
21	COMPUTERS (3)	9/06/04	3,450		X		1,725	5 HY 200DB	3,450	0
			<u>13,536</u>				<u>9,848</u>		<u>13,494</u>	<u>42</u>
Other Depreciation:										
22	10 DESKTOP COMPUTERS	5/07/07	6,450				6,450	3 MO S/L	5,733	717
23	10 MONITORS	5/25/07	2,213				2,213	3 MO S/L	1,906	307
24	LASER JET PRINTER	5/25/07	800				800	3 MO S/L	689	111
25	GATEWAY 24" WIDESCREEN	6/29/07	671				671	3 MO S/L	559	112
26	COPIER	6/30/08	359				359	7 MO S/L	77	51
27	CELL PHONE	6/30/08	0				0	0 HY	0	0
28	VACUUM	6/30/08	0				0	0 HY	0	0
29	COPY MACHINE	6/30/08	0				0	0 HY	0	0
30	LAPTOP	6/30/08	0				0	0 HY	0	0
31	COMPUTERS	6/30/08	0				0	0 HY	0	0
32	COMPUTER NETWORK EQ	6/30/08	0				0	0 HY	0	0
33	VACUUM CLEANERS (2)	6/30/09	0				0	0 HY	0	0
34	CELL PHONES	3/31/09	0				0	0 HY	0	0
35	KINDLE	9/30/09	0				0	0 HY	0	0
36	DIGITAL CAMERA	12/01/09	0				0	0 HY	0	0
37	LAPTOP	3/31/09	0				0	0 HY	0	0
38	ALL IN ONE PRINTER	3/31/09	0				0	0 HY	0	0
	Total Other Depreciation		<u>10,493</u>				<u>10,493</u>		<u>8,964</u>	<u>1,298</u>
	Total ACRS and Other Depreciation		<u>10,493</u>				<u>10,493</u>		<u>8,964</u>	<u>1,298</u>
	Grand Totals		24,029				20,341		22,458	1,340
	Less: Dispositions and Transfers		0				0		0	0
	Net Grand Totals		<u>24,029</u>				<u>20,341</u>		<u>22,458</u>	<u>1,340</u>

Bonus Depreciation Report

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
Activity: Form 990, Page 1								
9	HOOVER VACUUM	2/15/03	254		0	0	76	178
10	2 IPAQ PDA'S	7/11/03	401		0	0	201	200
11	DESKTOP COMPUTER	7/19/03	630		0	0	315	315
12	DVD PLAYER	7/19/03	144		0	0	72	72
13	REFRIGERATOR - WOODBURY	8/08/03	99		0	0	50	49
14	VACUUM	8/10/03	207		0	0	104	103
15	COPIER	8/10/03	250		0	0	125	125
16	2 UPRIGHT PIANOS	8/14/03	94		0	0	47	47
17	6 FT RECTANGULAR TABLES	8/30/03	288		0	0	144	144
18	6 FT RECTANGULAR TABLES	9/04/03	369		0	0	184	185
19	COPY MACHINE	9/17/03	370		0	0	185	185
20	COMPUTER PROJECTOR	4/26/04	920		0	0	460	460
21	COMPUTERS (3)	9/06/04	3,450		0	0	1,725	1,725
	Form 990, Page 1		<u>7,476</u>		<u>0</u>	<u>0</u>	<u>3,688</u>	<u>3,788</u>
	Grand Total		<u>7,476</u>		<u>0</u>	<u>0</u>	<u>3,688</u>	<u>3,788</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
MACRS Adjustments:						
Page 1	1	1	CANON PC420 COPIER	0	0	0
Page 1	1	2	FOOSEBALL TABLE	0	0	0
Page 1	1	3	BASKETBALL HOOP	0	0	0
Page 1	1	4	PHYSICAL FITNESS EQUIP	0	0	0
Page 1	1	5	EQUIPMENT	0	0	0
Page 1	1	6	CANON PC420 COPIER	0	0	0
Page 1	1	7	5 COMPUTERS & MONITORS	0	0	0
Page 1	1	8	COMPUTER & MONITOR	0	0	0
Page 1	1	9	HOOVER VACUUM	8	8	0
Page 1	1	10	2 IPAQ PDA'S	9	9	0
Page 1	1	11	DESKTOP COMPUTER	0	0	0
Page 1	1	12	DVD PLAYER	3	3	0
Page 1	1	13	REFRIGERATOR - WOODBURY	2	2	0
Page 1	1	14	VACUUM	4	4	0
Page 1	1	15	COPIER	0	0	0
Page 1	1	16	2 UPRIGHT PIANOS	2	2	0
Page 1	1	17	6 FT RECTANGULAR TABLES	6	6	0
Page 1	1	18	6 FT RECTANGULAR TABLES	8	8	0
Page 1	1	19	COPY MACHINE	0	0	0
Page 1	1	20	COMPUTER PROJECTOR	0	0	0
Page 1	1	21	COMPUTERS (3)	0	0	0
				42	42	0
				42	42	0

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	CANON PC420 COPIER	5/07/99	250	0	0
2	FOOSEBALL TABLE	9/28/99	427	0	0
3	BASKETBALL HOOP	10/03/99	151	0	0
4	PHYSICAL FITNESS EQUIP	10/23/00	106	0	0
5	EQUIPMENT	12/31/00	250	0	0
6	CANON PC420 COPIER	4/06/01	50	0	0
7	5 COMPUTERS & MONITORS	8/08/02	3,368	0	0
8	COMPUTER & MONITOR	8/11/02	1,458	0	0
9	HOOVER VACUUM	2/15/03	254	0	0
10	2 IPAQ PDA'S	7/11/03	401	0	0
11	DESKTOP COMPUTER	7/19/03	630	0	0
12	DVD PLAYER	7/19/03	144	0	0
13	REFRIGERATOR - WOODBURY	8/08/03	99	0	0
14	VACUUM	8/10/03	207	0	0
15	COPIER	8/10/03	250	0	0
16	2 UPRIGHT PIANOS	8/14/03	94	0	0
17	6 FT RECTANGULAR TABLES	8/30/03	288	0	0
18	6 FT RECTANGULAR TABLES	9/04/03	369	0	0
19	COPY MACHINE	9/17/03	370	0	0
20	COMPUTER PROJECTOR	4/26/04	920	0	0
21	COMPUTERS (3)	9/06/04	3,450	0	0
			<u>13,536</u>	<u>0</u>	<u>0</u>

Other Depreciation:

22	10 DESKTOP COMPUTERS	5/07/07	6,450	0	0
23	10 MONITORS	5/25/07	2,213	0	0
24	LASER JET PRINTER	5/25/07	800	0	0
25	GATEWAY 24" WIDESCREEEN	6/29/07	671	0	0
26	COPIER	6/30/08	359	52	52
27	CELL PHONE	6/30/08	424	85	0
28	VACUUM	6/30/08	106	15	0
29	COPY MACHINE	6/30/08	140	20	0
30	LAPTOP	6/30/08	979	163	0
31	COMPUTERS	6/30/08	3,122	520	0
32	COMPUTER NETWORK EQ	6/30/08	854	142	0
33	VACUUM CLEANERS (2)	6/30/09	200	28	0
34	CELL PHONES	3/31/09	107	21	0
35	KINDLE	9/30/09	399	80	0
36	DIGITAL CAMERA	12/01/09	330	66	0
37	LAPTOP	3/31/09	1,621	325	0
38	ALL IN ONE PRINTER	3/31/09	150	30	0
	Total Other Depreciation		<u>18,925</u>	<u>1,547</u>	<u>52</u>
	Total ACRS and Other Depreciation		<u>18,925</u>	<u>1,547</u>	<u>52</u>
	Grand Totals		<u>32,461</u>	<u>1,547</u>	<u>52</u>

Asset	Description	Date In Service	Cost	MN
Prior MACRS:				
1	CANON PC420 COPIER	5/07/99	250	0
2	FOOSEBALL TABLE	9/28/99	427	0
3	BASKETBALL HOOP	10/03/99	151	0
4	PHYSICAL FITNESS EQUIP	10/23/00	106	0
5	EQUIPMENT	12/31/00	250	0
6	CANON PC420 COPIER	4/06/01	50	0
7	5 COMPUTERS & MONITORS	8/08/02	3,368	0
8	COMPUTER & MONITOR	8/11/02	1,458	0
9	HOOVER VACUUM	2/15/03	254	0
10	2 IPAQ PDA'S	7/11/03	401	0
11	DESKTOP COMPUTER	7/19/03	630	0
12	DVD PLAYER	7/19/03	144	0
13	REFRIGERATOR - WOODBURY	8/08/03	99	0
14	VACUUM	8/10/03	207	0
15	COPIER	8/10/03	250	0
16	2 UPRIGHT PIANOS	8/14/03	94	0
17	6 FT RECTANGULAR TABLES	8/30/03	288	0
18	6 FT RECTANGULAR TABLES	9/04/03	369	0
19	COPY MACHINE	9/17/03	370	0
20	COMPUTER PROJECTOR	4/26/04	920	0
21	COMPUTERS (3)	9/06/04	3,450	0
			<u>13,536</u>	<u>0</u>
Other Depreciation:				
22	10 DESKTOP COMPUTERS	5/07/07	6,450	0
23	10 MONITORS	5/25/07	2,213	0
24	LASER JET PRINTER	5/25/07	800	0
25	GATEWAY 24" WIDESCREEN	6/29/07	671	0
26	COPIER	6/30/08	359	52
27	CELL PHONE	6/30/08	424	85
28	VACUUM	6/30/08	106	15
29	COPY MACHINE	6/30/08	140	20
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	Total Other Depreciation		<u>18,925</u>	<u>1,547</u>
	Total ACRS and Other Depreciation		<u>18,925</u>	<u>1,547</u>
	Grand Totals		<u>32,461</u>	<u>1,547</u>

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST	\$ 308		14			
Total	<u>\$ 308</u>					

Federal Statements

Form 990, Part IX, Line 24f - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
PHOTOCOPIES	\$ 5,383	\$ 5,383		
MISCELLANEOUS	4,668	4,668		
INSURANCE	2,390	2,390		
CLASSROOM SUPPLIES	2,341	2,341		
CELL PHONES	2,225	2,225		
ADVERTISING	900	900		
SCHOOL LOGO EXPENSES	675			675
CURRICULUM FAIR EXP	25			25
Total	\$ 18,607	\$ 17,907	\$ 0	\$ 700