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Form **990**Department of the Treasury
Internal Revenue Service**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

OMB No 1545-0047

2011Open to Public
Inspection**A For the 2011 calendar year, or tax year beginning**, and ending**B** Check if applicable☐ Address change☐ Name change☐ Initial return☐ Terminated☒ Amended return☐ Application pending**C** Name of organization**Foundation for Individual Rights in
Education, Inc.**

Doing Business As

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

601 Walnut StreetRoom/suite
510

City or town, state or country, and ZIP + 4

Philadelphia PA 19106**D** Employer identification number**04-3467254****E** Telephone number**215-717-3473****G** Gross receipts \$ **2,319,326****F** Name and address of principal officer**Gregory Lukianoff
601 Walnut Street Suite 510
Philadelphia PA 19106****H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website ▶ **www.thefire.org****H(c)** Group exemption number ▶**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation **1999** **M** State of legal domicile **PA****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities		
	The mission of FIRE is to defend and sustain individual rights-including freedom of speech, legal equality, due process, religious liberty, and sanctity of conscience-at America's colleges and universities.		
	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)	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	
	6	Total number of volunteers (estimate if necessary)	
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	
	7b	Net unrelated business taxable income from Form 990-T, line 34	
	8	Contributions and grants (Part VIII, line 1h)	
	9	Program service revenue (Part VIII, line 2g)	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	
	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)	
	Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)
16a		Professional fundraising fees (Part IX, column (A), line 11a)	
16b		Total fundraising expenses (Part IX, column (D), line 25)	
17		Other expenses (Part IX, column (A), lines 11a-1d, 11f-24e)	
18		Total expenses Add lines 13-17 (must equal Part IX, column (A), line 24f)	
19		Revenue less expenses Subtract line 18 from line 12	
20		Total assets (Part X, line 16)	
21		Total liabilities (Part X, line 26)	
22		Net assets or fund balances Subtract line 21 from line 20	
Net Assets or Fund Balances		Beginning of Current Year	
	2,336,583		2,548,979
	44,528		74,814
	2,292,055		2,474,165

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

Date

Gregory Lukianoff**President**

Type or print name and title

Paid**Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if PTIN**Michael J Stewart CPA****08/27/12**

self-employed

P00332088Firm's name ▶ **Michael J Stewart, PC**Firm's EIN ▶ **23-3102024**

1316 Leedom Rd

Firm's address ▶ **Havertown, PA 19083-4804**Phone no **610-449-7261**

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2011)

DAA

G17

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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

The mission of FIRE is to defend and sustain individual rights-including freedom of speech, legal equality, due process, religious liberty, and sanctity of conscience-at America's colleges and universities.

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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ **446,008** including grants of \$) (Revenue \$)
Individual Rights Defense Program- See statement attached

4b (Code) (Expenses \$ **363,739** including grants of \$) (Revenue \$)
Individual Rights Education Program- See statement attached

4c (Code) (Expenses \$ **613,117** including grants of \$) (Revenue \$)
Policy Reform Project- See statement attached

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses **1,422,864**

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		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which 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 temporarily restricted endowments, permanent endowments, 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? 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 hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization 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
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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
25b 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? 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)		
28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28c 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
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b 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		X
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	

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.	1a	10
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
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.	2a	39
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).	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	
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)?	4a	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?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
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?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
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?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
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?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
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.	13a	
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.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

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

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	1a 10	
b Enter the number of voting members included in line 1a, above, who are independent	1b 10	
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?	2	X
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?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	8a X	
b Each committee with authority to act on behalf of the governing body?	8b X	
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	9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c X	
13 Did the organization have a written whistleblower policy?	13 X	
14 Did the organization have a written document retention and destruction policy?	14	X
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	15a X	
b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)	15b	X
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?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **PA, NY**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization **Fire- Attn: Management** **601 Walnut Street Suite 510**
Philadelphia **PA 19106** **215-717-3473**

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 (do not check more than one box, unless person is both an officer and a director/trustee)						(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) Harvey Silverglate Chairman	8.00	X						0	0	0
(2) Daniel Shuchman Director	1.00	X						0	0	0
(3) Barbara Bishop Director	1.00	X						0	0	0
(4) William Hume Director	1.00	X						0	0	0
(5) Richard Losick Director	1.00	X						0	0	0
(6) Marlene Mieske Director	1.00	X						0	0	0
(7) Joseph Maline Director	1.00	X						0	0	0
(8) Virginia Postrel Director	1.00	X						0	0	0
(9) Daphne Patai Director	1.00	X						0	0	0
(10) Rebecca Dunn Director	1.00	X						0	0	0
(11) Gregory Lukianoff President	60.00			X				226,294	0	7,344
(12) Robert Shibley Vice President	45.00			X				117,500	0	17,693
(13)										
(14)										

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 (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total								343,794		25,037
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								343,794		25,037

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 **2**

- 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
- 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

	Yes	No
3		X
4	X	
5		X

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. Report compensation for the calendar year ending with or within the organization's tax year

(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 of compensation from the organization **0**

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).

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

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	343,794	172,768	57,879	113,147
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	770,007	709,957	51,712	8,338
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	120,358	95,393	11,703	13,262
10 Payroll taxes	83,912	66,459	8,307	9,146
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	27,319	21,637	2,704	2,978
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	184,800	146,266	18,522	20,012
12 Advertising and promotion	29,648	25,929	1,770	1,949
13 Office expenses	56,944	40,932	9,424	6,588
14 Information technology	100,127	76,603	12,981	10,543
15 Royalties				
16 Occupancy	148,503	117,845	14,592	16,066
17 Travel	110,172	87,048	11,071	12,053
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	19,809	15,689	1,961	2,159
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	34,169		34,169	
23 Insurance	21,795	17,261	2,158	2,376
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Postage	33,838	27,090	3,205	3,543
b Research	31,218	28,809	1,147	1,262
c Staff Training	9,849	7,800	975	1,074
d Fire College Events	6,832	5,411	676	745
e All other expenses	4,122	2,675	1,079	368
25 Total functional expenses. Add lines 1 through 24e	2,137,216	1,665,572	246,035	225,609
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing		1	
	2 Savings and temporary cash investments	2,040,251	2	2,350,441
	3 Pledges and grants receivable, net	90,900	3	41,125
	4 Accounts receivable, net		4	62,309
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	95,720	9	29,495
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 250,079		
	b Less accumulated depreciation	10b 206,240	78,008	10c 43,839
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	31,704	15	21,770
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,336,583	16	2,548,979	
Liabilities	17 Accounts payable and accrued expenses	19,622	17	71,255
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	24,906	24	3,559
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	44,528	26	74,814
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	2,144,018	27	2,062,274
	28 Temporarily restricted net assets	124,750	28	388,600
	29 Permanently restricted net assets	23,287	29	23,291
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	2,292,055	33	2,474,165
34 Total liabilities and net assets/fund balances	2,336,583	34	2,548,979	

Part XI Reconciliation of Net AssetsCheck 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	2,319,326
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,137,216
3	Revenue less expenses Subtract line 2 from line 1	3	182,110
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,292,055
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	2,474,165

Part XII Financial Statements and ReportingCheck 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	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

**Foundation for Individual Rights in
Education, Inc.**

Employer identification number

04-3467254

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									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2011

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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
	1,735,610	2,239,769	2,774,898	1,885,592	2,313,528	10,949,397
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	1,735,610	2,239,769	2,774,898	1,885,592	2,313,528	10,949,397
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)						3,050,716
6 Public support. Subtract line 5 from line 4						7,898,681

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	1,735,610	2,239,769	2,774,898	1,885,592	2,313,528	10,949,397
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	53,230	29,330	5,393	17,550	5,798	111,301
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						11,060,698
12 Gross receipts from related activities, etc. (see instructions)					12	5,798
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 2011 (line 6, column (f) divided by line 11, column (f))	14	71.41 %
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	64.16 %
16a 33 1/3% support test—2011. 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. ► ☒		
b 33 1/3% support test—2010. 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. ► ☐		
17a 10%-facts-and-circumstances test—2011. 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. ► ☐		
b 10%-facts-and-circumstances test—2010. 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. ► ☐		
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. ► ☐		

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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 through 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 \$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)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests—2011.** 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—2010.** 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 C
(Form 990 or 990-EZ)**Political Campaign and Lobbying Activities**

OMB No 1545-0047

2011**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**For Organizations Exempt From Income Tax Under section 501(c) and section 527****▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.****▶ See separate instructions.****If the organization answered "Yes" to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization

**Foundation for Individual Rights in
Education, Inc.**

Employer identification number

04-3467254**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ▶ \$
- 3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	0													
b Total lobbying expenditures to influence a legislative body (direct lobbying)	0													
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures	0													
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount Enter the amount from the following table in both columns														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000													
Over \$17,000,000	\$1,000,000													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

☐ Yes ☐ No
4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) if Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A, and Part II-B, line

1 Also, complete this part for any additional information

Part IV · **Supplemental Information (continued)**

**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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011Open to Public
Inspection

Name of the organization

**Foundation for Individual Rights in
Education, Inc.**

Employer identification number

04-3467254**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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	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 **d** ☐ Loan or exchange programs
- b** ☐ Scholarly research **e** ☐ Other
- c** ☐ Preservation for future generations
- 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 Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f 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 the 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	23,287	23,284	23,245		
b Contributions					
c Net investment earnings, gains, and losses	4	3	39		
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	23,291	23,287	23,284		

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ☐ %
- b** Permanent endowment ☒ 100.00 %
- c** Temporarily restricted endowment ☐ %
- The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations ☐ Yes ☒ No
- (ii) related organizations ☐ Yes ☒ No
- 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 property	(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		250,079	206,240	43,839
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				43,839

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) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	

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	2,319,326
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,137,216
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	182,110
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	182,110

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	2,319,326
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	2,319,326
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	2,319,326

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

1	Total expenses and losses per audited financial statements	1	2,137,216
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	2,137,216
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	2,137,216

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 J
(Form 990)Department of the Treasury
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees▶ Complete if the organization answered "Yes" to Form 990,
Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011**Open to Public
Inspection**

Name of the organization

**Foundation for Individual Rights in
Education, Inc.**

Employer identification number

04-3467254**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the filing organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III.

- | | |
|---|---|
| ☒ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☒ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2011

Foundation for Individual Rights in 04-3467254

Schedule J (Form 990) 2011

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Gregory Lukianoff	(i) 226,294	(ii) 0	(iii) 0	7,344	0	233,638	0
		(ii) 0	0	0	0	0	0	0
2		(i)						
		(ii)						
3		(i)						
		(ii)						
4		(i)						
		(ii)						
5		(i)						
		(ii)						
6		(i)						
		(ii)						
7		(i)						
		(ii)						
8		(i)						
		(ii)						
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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

2011Open to Public
Inspection

Name of the organization

**Foundation for Individual Rights in
Education, Inc.**

Employer identification number

04-3467254**Form 990, Part III, Line 4d - All Other Accomplishment****See Statement Attached****Form 990, Part VI, Line 11b - Organization's Process to Review Form 990****The Board of Directors reviews and approves the Form 990.****Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy**

The Board of Directors will undertake a review of the matter by making all necessary inquiries deemed warranted by the circumstances. An appropriate organizational response shall be determined by disinterested members of the Board of Directors.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

The compensation committee reviews compensation for executives of nonprofits of similar budget size and similar duties to determine officer's compensation.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Upon written request, governing documents are available to the public.

Individual Rights Defense Program

Through the Individual Rights Defense Program (IRDP), which represents our most direct and well-known form of involvement on campus, FIRE provides assistance to individual students, professors, and campus groups whose fundamental civil liberties have been violated. FIRE resolves cases through a strategy that includes writing letters to administrators; generating public scrutiny by exposing abuses through our extensive Media Network; and, when necessary, linking individuals to appropriate legal assistance through our Legal Network.

Through the IRDP, FIRE defends students and faculty members against violations of their freedom of speech, freedom of conscience, religious liberty, freedom of association, and due process and legal equality.

Individual Rights Education Program

Through the Individual Rights Education Program (IREP), FIRE arms students and faculty members with the knowledge to understand their rights, to determine if those rights are being violated, and to take the steps to correct such abuses. FIRE also educates the public about the state of liberty on our nation's campuses, continually exposing abuses of civil liberties through the media and on our website (thefire.org) and holding administrators accountable for their actions.

FIRE's IREP combats these problems by educating both students and the public through the following projects:

- **FIRE's series of five *Guides to Student Rights on Campus***, which educate students about their free speech, due process, and religious liberty rights and ways to preserve them, while also providing students with the knowledge to understand easily abused campus programs and policies like first-year orientation and paying student fees.
- **FIRE's Internship Program**, which engages undergraduate and law students in FIRE's mission and trains them as advocates for liberty for ten weeks each summer. FIRE's undergraduate interns are also required to develop reform campaigns to be implemented when they return to their campuses.
- **FIRE's Public Awareness Project**, which promotes public knowledge about individual liberties, educates the public about the state of liberty on our nation's campuses, and encourages public scrutiny of our higher education institutions through advertisements, media engagement, e-communications, social media tools, and the dissemination of print publications such as FIRE's annual speech code report.
- **FIRE's Video Initiative**, which prompts valuable dialogues about free speech issues on our campuses and reaches the mainstream public through the widespread dissemination of short documentaries

Policy Reform Project

Through the Policy Reform Project, which encompasses FIRE's efforts to proactively and systematically challenge policies that violate students' and faculty members' fundamental rights, FIRE targets the most egregious campus policies. FIRE staff members review thousands of

university policies each year and challenge universities to revise the worst of them before they are used to punish individuals or groups on campus. Through a combination of letters to administrators and collaboration with students and faculty members on campus, FIRE has challenged hundreds of policies since this project's launch.

FIRE works to reveal and eliminate these speech codes from individual campuses through the following projects:

- **Spotlight: The Campus Freedom Resource**, which is a comprehensive searchable online database that catalogs speech codes at more than 400 schools, reveals them to the public, and demonstrates how these codes are used to punish speech on campus. This extensive database serves as a resource for students, parents, and members of the public as well as for student, local, and national media.
- **FIRE's Legal Transformation Project**, which encompasses FIRE's efforts to engage administrators as partners in correcting policies through outreach letters, presentations at conferences, and the publication and distribution of a handbook for school officials. This project also works to increase the legal incentives for administrators to reform their policies and practices through the submission of amicus briefs in strategically chosen cases to keep First Amendment rights strong on campus and through FIRE's qualified immunity project, which seeks to apply personal legal and financial liability for administrators who abuse students' constitutional rights either through speech codes or other acts of censorship.
- **FIRE's Speech Code Litigation Project**, through which FIRE coordinates lawsuits challenging campus speech codes. Through this project, FIRE identifies potential plaintiffs and connects them with attorneys from our Legal Network. Victories within this project set legal precedents that facilitate widespread reform and raise the stakes for administrators who continue to maintain unconstitutional speech codes.
- **The Justice Robert H. Jackson Legal Fellowship**, which provides recent law school graduates with an opportunity to work closely with FIRE attorneys to author legal scholarship related to FIRE's work. Each new piece of legal scholarship about relevant FIRE issues contributes crucial intellectual ammunition to the fight to restore liberty to our nation's campuses, while also training a young legal scholar to go out and fight on behalf of campus liberty.
- **FIRE's Public Policy Innovation Project**, which, through a unique combination of lobbying, legal work, and publicity, combats government policies that threaten to erode free speech protections and undermine the progress FIRE has already made on campus. Through this project, FIRE also ensures that legal precedent remains strongly in favor of student rights by building strong non-partisan coalitions and by strategically identifying cases to target with legal advocacy.

Campus Freedom Network

FIRE's Campus Freedom Network (CFN) is a dynamic coalition of students and faculty members dedicated to advancing individual liberties on their campuses with the aid of grassroots support from FIRE. This network works to safeguard liberties on campuses nationwide by generating on-campus reform, spreading awareness among students and faculty members on campus, and petitioning administrators for change. To facilitate this, FIRE provides resources

and educational opportunities for CFN members, arranges speeches by FIRE speakers, organizes an annual summer conference, and promotes collaboration via a social networking website (www.thecfn.org).

The CFN—which has more than 5,400 student, faculty, and alumni members from more than 1,500 schools across the nation—provides an important network of support on the ground on campus. These members act as FIRE’s eyes and ears, recognizing injustices when they take place and directing wronged students and faculty to FIRE to seek help.

The CFN works to create lasting change on college campuses through the following projects:

- **The “Freedom in Academia” Student Essay Contest**, which encourages high school juniors and seniors to learn about FIRE’s issues and evaluate the state of free speech in higher education through a 700-1,200 word essay.
- **The Campus Freedom Network Student Conference**, an annual summer conference which brings more than 50 students from all across the country to Philadelphia, where FIRE representatives and allies teach them about their rights on campus and train them as advocates for liberty.

FOUNDATION FOR INDIVIDUAL RIGHTS
IN EDUCATION, INC.

REPORT ON AUDIT
OF FINANCIAL STATEMENTS

FOR THE YEARS ENDED
DECEMBER 31, 2011 AND 2010

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Michael J. Stewart, PC
Certified Public Accountant

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Havertown, PA 19083
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Michael J. Stewart, CPA, PFS

April 23, 2012

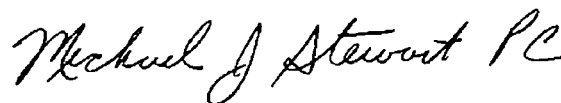
INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Foundation for Individual Rights in Education, Inc.
Philadelphia, Pennsylvania

I have audited the accompanying statements of financial position of the Foundation for Individual Rights in Education, Inc. as of December 31, 2011 and 2010 and the related statements of activities, cash flows, and functional expenditures for the years then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation for Individual Rights in Education, Inc. as of December 31, 2011 and 2010 and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.



Certified Public Accountant

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash and cash equivalents	\$ 1,850,441	\$ 2,040,251
Certificate of deposit	500,000	-
Accounts receivable	62,309	-
Pledge receivable	41,125	90,900
Prepaid expenses	29,495	95,720
Security deposits	21,770	31,704
Fixed assets, net	<u>43,839</u>	<u>78,008</u>
TOTAL ASSETS	<u>\$ 2,548,979</u>	<u>\$ 2,336,583</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 71,255	\$ 19,622
Note Payable- Current	3,559	21,346
Note Payable- Non-current	<u>-</u>	<u>3,560</u>
Total Liabilities	<u>74,814</u>	<u>44,528</u>
Net Assets		
Unrestricted	2,062,274	2,144,018
Temporary restricted	388,600	124,750
Permanently restricted	<u>23,291</u>	<u>23,287</u>
Total Net Assets	<u>2,474,165</u>	<u>2,292,055</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,548,979</u>	<u>\$ 2,336,583</u>

The accompanying notes are an integral part of these financial statements.

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

STATEMENTS OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011				2010			
	Unrestricted	Temporary Restricted	Permanently Restricted	Total	Unrestricted	Temporary Restricted	Permanently Restricted	Total
SUPPORT AND REVENUE								
Contributions	\$ 1,714,792	\$ 596,000	\$ -	\$ 2,310,792	\$ 1,622,990	\$ 262,520	\$ -	\$ 1,885,510
Interest income	5,794	-	4	5,798	17,547	-	3	17,550
Event Income	-	-	-	-	39	-	-	39
Other income	2,736	-	-	2,736	43	-	-	43
Satisfaction of program restrictions	114,900	(114,900)	-	-	117,144	(117,144)	-	-
Satisfaction of time restrictions	217,250	(217,250)	-	-	954,437	(954,437)	-	-
TOTAL SUPPORT AND REVENUE	2,055,472	263,850	4	2,319,326	2,712,200	(809,061)	3	1,903,142
EXPENSES								
Program services	1,665,572	-	-	1,665,572	1,877,027	-	-	1,877,027
Administrative services	246,035	-	-	246,035	182,155	-	-	182,155
Development	225,609	-	-	225,609	137,524	-	-	137,524
TOTAL EXPENSES	2,137,216	-	-	2,137,216	2,196,706	-	-	2,196,706
INCREASE (DECREASE) IN NET ASSETS	(81,744)	263,850	4	182,110	515,494	(809,061)	3	(293,564)
NET ASSETS - Beginning of Year	2,144,018	124,750	23,287	2,292,055	1,628,524	933,811	23,284	2,585,619
NET ASSETS - End of Year	\$ 2,062,274	\$ 388,600	\$ 23,291	\$ 2,474,165	\$ 2,144,018	\$ 124,750	\$ 23,287	\$ 2,292,055

The accompanying notes are an integral part of these financial statements.

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 182,110	\$ (293,564)
Adjustments to reconcile change in net assets provided by operating activities:		
Depreciation	34,169	37,089
Decrease (Increase)		
Accounts receivable	(62,309)	
Pledge receivable	49,775	(39,200)
Prepaid expenses	66,225	11,548
Security deposit	9,934	
Increase (Decrease)		
Accounts payable	<u>51,633</u>	<u>5,004</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	331,537	(279,123)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of certificate of deposit	<u>(500,000)</u>	<u>(3,804)</u>
NET CASH USED BY INVESTING ACTIVITIES	(500,000)	(3,804)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayments of note payable	<u>(21,347)</u>	<u>(21,345)</u>
NET CASH (USED) PROVIDED BY FINANCING ACTIVITIES	<u>(21,347)</u>	<u>(21,345)</u>
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(189,810)	(304,272)
CASH AND CASH EQUIVALENTS- Beginning of Year	<u>2,040,251</u>	<u>2,344,523</u>
CASH AND CASH EQUIVALENTS- End of Year	<u>\$ 1,850,441</u>	<u>\$ 2,040,251</u>

The accompanying notes are an integral part of these financial statements.

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011				2010			
	Program	Administration	Development	Total	Program	Administration	Development	Total
Business insurance	\$ 17,261	\$ 2,158	\$ 2,376	\$ 21,795	\$ 9,804	\$ 920	\$ 922	\$ 11,646
Computer and network costs	76,603	12,981	10,543	100,127	48,454	7,432	4,623	60,509
Depreciation	-	34,169	-	34,169	-	37,089	-	37,089
Dues and subscriptions	2,457	207	338	3,002	4,517	347	397	5,261
Event Expense	5,411	676	745	6,832	19,783	650	776	21,209
Lectures and conferences	15,689	1,961	2,159	19,809	6,979	623	700	8,302
Office expenses	40,932	9,424	6,588	56,944	53,409	9,667	5,295	68,371
Postage and delivery	27,089	3,205	3,543	33,837	22,932	1,957	2,345	27,234
Printing and reproduction	92,278	11,535	12,700	116,513	93,587	7,733	10,200	111,520
Professional fees	75,721	9,465	10,421	95,607	64,893	5,866	6,282	77,041
Publicity and advertising	25,929	1,770	1,949	29,648	112,379	877	895	114,151
Rent	117,845	14,592	16,066	148,503	184,973	15,233	17,409	217,615
Research	28,809	1,147	1,262	31,218	22,203	-	-	22,203
Staff training and development	7,800	975	1,074	9,849	14,667	1,437	1,618	17,722
Taxes and licenses	218	872	30	1,120	446	882	42	1,370
Travel and entertainment	87,048	11,071	12,053	110,172	80,552	6,878	7,613	95,043
Wages and benefits	1,044,482	129,827	143,762	1,318,071	1,137,449	84,564	78,407	1,300,420
	<u>\$ 1,665,572</u>	<u>\$ 246,035</u>	<u>\$ 225,609</u>	<u>\$ 2,137,216</u>	<u>\$ 1,877,027</u>	<u>\$ 182,155</u>	<u>\$ 137,524</u>	<u>\$ 2,196,706</u>

The accompanying notes are an integral part of these financial statements

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2011 AND 2010

Foundation and Nature of Activities

The Foundation for Individual Rights in Education, Inc. (the "Foundation") was incorporated on April 8, 1999. The Foundation is a Massachusetts non-profit corporation whose mission is to defend and sustain individual rights at America's colleges and universities. These rights include freedom of speech, legal equality, due process, religious liberty, and sanctity of conscience – the essential qualities of individual liberty and dignity. The Foundation's core mission is to protect the unprotected and to educate the public and communities of concerned Americans about threats to these rights on our campuses and about the means to preserve them. The Foundation is supported through private contributions.

The Foundation qualifies as a tax-exempt foundation under Section 501(c)(3) of the Internal Revenue Code; accordingly, there is no income tax applicable to its activities.

1 Summary of Significant Accounting Policies

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Accrual Basis: The financial statements of the Foundation have been prepared on the accrual basis.

Cash and Cash Equivalents: The Foundation considers cash and highly liquid investments that are both readily convertible to known amounts of cash and of an original maturity of three months or less to be cash and cash equivalents.

Pledges Receivable: Unconditional promises to give are recognized as revenue and pledges receivable in the period received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Fixed Assets: Fixed assets are recorded at cost. Furniture and equipment with a unit cost of \$1,000 or more are capitalized. These assets are reported net of accumulated depreciation. Depreciation is calculated on various methods over the various useful lives of the assets. Estimated useful lives are as follows:

Computer equipment	3 years
Furniture and fixtures	5 - 10 years
Leasehold improvements	7 years

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2011 AND 2010

1 Summary of Significant Accounting Policies (Continued)

Temporarily Restricted: Gifts are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets and the restrictions are not satisfied in the same reporting period in which the contributions are received. When the restrictions are satisfied in the same reporting period in which the contributions are received, the contributions and expenses are reflected as unrestricted.

Permanently Restricted: Permanently Restricted Funds represent gifts and bequests which have been accepted with the donor stipulation that the principal be maintained intact in perpetuity or for a specified period, with only the income to be utilized.

Advertising: The Foundation follows the policy of charging the costs of advertising to expense as incurred.

Use of Estimates: The preparation of financial statements in conformity with general accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes: The Foundation adopted the accounting standard related to the recognition and measurement of uncertain tax positions. The adoption of this standard had no financial statement effect for the Foundation. The Foundation is no longer subject to federal and state tax examinations for the years prior to 2008.

2 Concentration of Risk

The Foundation's cash balances are located in various federally insured institutions. As of December 31, 2011 and 2010 the cash balances exceeded the \$250,000 federally insured limit by \$845,595 and \$1,097,817, respectively.

The Foundation received donations from three donors representing 38% and 33% of the total donations received for the years ended December 31, 2011 and 2010, respectively.

3 Pledges Receivable

The Foundation has received gifts in the form of pledges. The pledges are expected to be received as follows:

2012	<u>\$ 41,125</u>
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FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2011 AND 2010

4 Fixed Assets

Below is a summary of fixed assets as of December 31, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Computer Equipment	\$ 128,609	\$ 128,609
Furniture and Fixtures	113,820	113,820
Leasehold Improvements	<u>7,650</u>	<u>7,650</u>
	250,079	250,079
Less: accumulated depreciation	<u>(206,240)</u>	<u>(172,071)</u>
	<u>\$ 43,839</u>	<u>\$ 78,008</u>

Depreciation expense was \$34,169 and \$37,089 for the years ended December 31, 2011 and 2010, respectively.

5 Note Payable

The Foundation entered into a note payable with a commercial lender for the purchase of software. The total amount financed was \$65,818. The note calls for 37 monthly payments of \$1,778. The note bears no interest. The minimum payments required under the note are as follows:

2012	<u>\$ 3,559</u>
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6 Permanently Restricted

Endowment

The Foundation's endowment consists of one individual fund established primarily to fund operations. The endowment includes only donor-restricted endowment funds. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence of donor-imposed restrictions or Pennsylvania Law.

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Under this policy, as approved by the Board of Trustees, the endowment assets are invested in a US Treasury Money Market Fund.

The financial activity of the endowment fund is reflected on the Statement of Activities under the heading Permanently Restricted.

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2011 AND 2010

7 Temporarily Restricted

Temporarily restricted net assets are available for the following purposes as of December 31, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Operations	\$ -	\$ 124,750
Video Fellow	50,000	-
Public Policy Innovation Project	180,000	-
Jackson Fellows	123,600	-
Operating	10,000	-
iPhone Application	25,000	-
	<u>\$ 388,600</u>	<u>\$ 124,750</u>

8 Temporarily Restricted Assets Released from Restriction

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by donors:

	<u>2011</u>	<u>2010</u>
Satisfaction of Time Restrictions		
Spotlight Programs	\$ -	\$ 76,000
Operations	217,250	878,437
	<u>\$ 217,250</u>	<u>\$ 954,437</u>
Satisfaction of Program Restrictions		
Legal Transformation Project	\$ 7,500	\$ -
Free Speech on Campus	15,000	-
Individual Rights Defense Program	1,000	-
Spotlight Program	75,000	-
Fellowship	16,400	70,000
Video Fellow	-	47,144
	<u>\$ 114,900</u>	<u>\$ 117,144</u>

9 Operating Leases

The Foundation leases office space in Philadelphia under a 126-month lease. The lease commenced on September 1, 2005.

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2011 AND 2010

9 Operating Leases (Continued)

Minimum rental payments for the office space are as follows:

2012	\$ 150,317
2013	153,426
2014	156,537
2015	159,647

Rent expense was \$147,399 and \$217,615 for the years ended December 31, 2011 and 2010, respectively.

10 Accounts Receivable

The Foundation has receivables of \$62,309 as of December 31, 2011. The monies were collected in 2012. Therefore, no provision for allowance is required.

11 Pension Plan

The Foundation has a defined contribution salary deferral plan (403(b) plan), covering substantially all employees. The Foundation matched, dollar-for-dollar, employees' contributions up to a maximum of \$2,000 per year per employee. The total pension expense for the years ended December 31, 2011 and 2010 was \$16,232 and \$25,786, respectively.

12 Compensated Absences

Employees of the Foundation are entitled to paid vacations, sick days, and other time off depending on length of service and other factors. It is impractical to estimate the amount of compensation for future absences and, accordingly, no liability has been recorded in the accompanying financial statements. The Foundation's policy is to recognize the costs of compensated absences when paid to employees.

13 Subsequent Event

The Foundation has evaluated all subsequent events through April 23, 2012, the date the financial statements were available to be issued.

Michael J. Stewart, PC
Certified Public Accountants

1316 Leedom Road
Havertown, PA 19083
Phone: 610-449-7261
Fax: 610-446-6389

Michael J. Stewart, CPA, PFS

April 23, 2012

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Board of Directors
Foundation for Individual Rights in Education, Inc.
Philadelphia, Pennsylvania

My report on my audit of the basic financial statements of the Foundation for Individual Rights in Education, Inc. for 2011 and 2010 appears on page 1. Those audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules of program expenses for the years ended December 31, 2011 and 2010 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respected in relation to the basic financial statements taken as a whole.



Certified Public Accountant

Member of American Institute of Certified Public Accountants
Member of Pennsylvania Institute of Certified Public Accountants

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

STATEMENT OF PROGRAM EXPENSES

YEAR ENDED DECEMBER 31, 2011

	Program Services				
	IRDP	IREP	Campus Freedom Network	Policy Reform	Total Program Services
Ads and promotions	\$ 7,156	\$ 5,419	\$ 3,915	\$ 9,438	\$ 25,928
Conferences	4,330	3,279	2,369	5,711	15,689
Dues and memberships	673	519	368	897	2,457
Employee benefits	26,303	19,918	14,391	34,690	95,302
FIRE events	1,490	1,134	815	1,971	5,410
IT services	21,030	16,138	11,495	27,939	76,602
Licenses and permits	60	46	33	79	218
Office expenses	48,491	36,901	26,520	64,126	176,038
Payroll taxes	17,408	14,949	9,442	24,660	66,459
Postage and delivery	7,476	5,662	4,090	9,860	27,088
Printing and reproduction	25,469	19,286	13,934	33,589	92,278
Professional and consulting fees	20,912	15,811	11,442	27,556	75,721
Research	7,951	6,021	4,350	10,487	28,809
Staff training and development	2,154	1,630	1,177	2,840	7,801
Travel and entertainment	23,823	18,423	13,015	31,786	87,047
Wages	<u>231,282</u>	<u>198,603</u>	<u>125,352</u>	<u>327,488</u>	<u>882,725</u>
	<u>\$ 446,008</u>	<u>\$ 363,739</u>	<u>\$ 242,708</u>	<u>\$ 613,117</u>	<u>\$ 1,665,572</u>

See independent auditor's report on additional information

FOUNDATION FOR INDIVIDUAL RIGHTS IN EDUCATION, INC.

STATEMENT OF PROGRAM EXPENSES

YEAR ENDED DECEMBER 31, 2010

	Program Services				
	IRDP	IREP	Campus Freedom Network	Policy Reform	Total Program Services
Ads and promotions	\$ 29,443	\$ 25,285	\$ 15,958	\$ 41,693	\$ 112,379
Conferences	1,828	1,570	991	2,589	6,978
Dues and memberships	1,183	1,016	641	1,676	4,516
Employee benefits	20,067	17,281	10,906	28,494	76,748
FIRE events	5,183	4,451	2,809	7,339	19,782
IT services	12,695	10,902	6,880	17,976	48,453
Licenses and permits	117	100	63	166	446
Office expenses	65,025	55,842	35,243	92,077	248,187
Payroll taxes	18,203	15,641	9,873	25,794	69,511
Postage and delivery	6,008	5,160	3,256	8,508	22,932
Printing and reproduction	24,104	22,286	13,064	34,133	93,587
Professional and consulting fees	17,212	14,781	8,529	24,372	64,894
Research	5,817	4,996	3,153	8,237	22,203
Staff training and development	3,843	3,300	2,083	5,441	14,667
Travel and entertainment	21,006	18,418	11,385	29,744	80,553
Wages	<u>259,692</u>	<u>223,019</u>	<u>140,749</u>	<u>367,731</u>	<u>991,191</u>
	<u>\$ 491,426</u>	<u>\$ 424,048</u>	<u>\$ 265,583</u>	<u>\$ 695,970</u>	<u>\$ 1,877,027</u>

See independent auditor's report on additional information.