

Possible Duplicate.

Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2006

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

A For the 2006 calendar year, or tax year beginning Jul 1 , 2006, **and ending** Jun 30 , 2007

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use
IRS label
or print
or type
See
specific
instruc-
tions

C Name of organization

CONCEPT SCHOOLS NFP

Number and street (or P.O. box if mail is not delivered to street addr) Room/suite

9450 WEST BRYN MAWR 250

City, town or country

ROSEMONT

State ZIP code + 4

IL 60018

D Employer identification number

03-0503751

E Telephone number

(847) 671-2624

F Accounting method:

☐ Cash ☒ Accrual

☐ Other (specify):

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

Web site: WWW.CONCEPTSSCHOOLS.ORG

J Organization type (check only one)

☒ 501(c) 3 (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? ☐ Yes ☒ No

H (b) If "Yes," enter number of affiliates: ☐ Yes ☐ No

H (c) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list. See instructions.)

H (d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No

I Group Exemption Number: ☐ Yes ☐ No

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

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: 1,942,331.

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

1 Contributions, gifts, grants, and similar amounts received

a Contributions to donor advised funds

1a

b Direct public support (not included on line 1a)

1b

c Indirect public support (not included on line 1a)

1c

d Government contributions (grants) (not included on line 1a)

1d

e Total (add lines 1a through 1d) (cash \$ noncash \$)

1e

2 Program service revenue including government fees and charges (from Part VII, line 93)

2 1,578,663.

3 Membership dues and assessments

3

4 Interest on savings and temporary cash investments

4 7,288.

5 Dividends and interest from securities

5

6a Gross rents

6a

185,783.

b Less rental expenses

6b

c Net rental income or (loss). Subtract line 6b from line 6a

6c 185,783.

7 Other investment income (describe:)

7

8a Gross amount from sales of assets other than inventory

(A) Securities

(B) Other

8a

b Less cost or other basis and sales expenses

8b

c Gain or (loss) (attach schedule)

8c

d Net gain or (loss). Combine line 8c, columns (A) and (B)

8d

9 Special events and activities (attach schedule). If any amount is from gaming, check here ☐

a Gross revenue (not including \$ reported on line 1b) or contributions

9a

b Less direct expenses other than fundraising expenses

9b

c Net income or (loss) from special events. Subtract line 9b from line 9a

9c

10a Gross sales of inventory, less returns and allowances

10a

b Less cost of goods sold

10b

c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a

10c

11 Other revenue (from Part VII, line 103)

11 170,597.

12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11

12 1,942,331.

13 Program services (from line 44, column (B))

13 1,539,020.

14 Management and general (from line 44, column (C))

14 370,087.

15 Fundraising (from line 44, column (D))

15 0.

16 Payments to affiliates (attach schedule)

16

17 Total expenses. Add lines 16 and 44, column (A)

17 1,909,107.

18 Excess or (deficit) for the year. Subtract line 17 from line 12

18 33,224.

19 Net assets or fund balances at beginning of year (from line 73, column (A))

19 104,321.

20 Other changes in net assets or fund balances (attach explanation)

20

21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20

21 137,545.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Form **990** (2006)

99

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach sch) (cash \$ 0. non-cash \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	22a 0.	0.		
22b Other grants and allocations (att sch) (cash \$ 0. non-cash \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	22b 0.	0.		
23 Specific assistance to individuals (attach schedule)	23 0.	0.		
24 Benefits paid to or for members (attach schedule)	24 0.	0.		
25a Compensation of current officers, directors, key employees, etc listed in Part V-A (attach sch) See L-25a Stmt	25a 80,000.	0.	80,000.	0.
b Compensation of former officers, directors, key employees, etc listed in Part V-B (attach sch)	25b 0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c 0.	0.	0.	0.
26 Salaries and wages of employees not included on lines 25a, b, and c	26 535,444.	462,061.	73,383.	0.
27 Pension plan contributions not included on lines 25a, b, and c	27 0.	0.	0.	0.
28 Employee benefits not included on lines 25a - 27	28 0.	0.	0.	0.
29 Payroll taxes	29 58,983.	44,237.	14,746.	0.
30 Professional fundraising fees	30 0.			0.
31 Accounting fees	31 18,000.	0.	18,000.	0.
32 Legal fees	32 56,414.	0.	56,414.	0.
33 Supplies	33 8,422.	0.	8,422.	0.
34 Telephone	34 17,178.	0.	17,178.	0.
35 Postage and shipping	35 2,153.	0.	2,153.	0.
36 Occupancy	36 181,564.	132,027.	49,537.	0.
37 Equipment rental and maintenance	37 0.	0.	0.	0.
38 Printing and publications	38 48,738.	48,738.	0.	0.
39 Travel	39 17,465.	0.	17,465.	0.
40 Conferences, conventions, and meetings	40 1,250.	0.	1,250.	0.
41 Interest	41 759.	0.	759.	0.
42 Depreciation, depletion, etc (attach schedule)	42 7,235.	0.	7,235.	0.
43 Other expenses not covered above (itemize)				
a PENALTY	43a 35.	0.	35.	0.
b AUTO EXPENSE	43b 8,067.	8,067.	0.	0.
c BANK SERVICE CHARGES	43c 607.	0.	607.	0.
d BOOKS & EDUCATIONAL MATERIALS	43d 805.	805.	0.	0.
e BAD DEBT WRITE-OFFS	43e 450,000.	450,000.	0.	0.
f CONTRIBUTIONS	43f 200.	0.	200.	0.
g See Other Expenses Stmt	43g 415,788.	393,085.	22,703.	0.
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44 1,909,107.	1,539,020.	370,087.	0.

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

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$, (ii) the amount allocated to Program services

\$, (iii) the amount allocated to Management and general \$, and (iv) the amount allocated

to Fundraising \$

Part III Statement of Program Service Accomplishments

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others.)
<p>a CONCEPT SCHOOLS HAS ACHIEVED A STANDARD OF EXCELLENCE IN SERVING PUBLIC CHARTER SCHOOLS, BY ASSISTING THEM WITH THEIR START-UP PHASE, CURRICULUM DEVELOPMENT AND IMPLEMENTATION, AND THE EVERY DAY RUNNING OF THE SCHOOLS.</p> <p>(Grants and allocations \$ 0.) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	769,510.
<p>b CONCEPT SCHOOLS HAS CONSISTANTLY ACHIEVED EITHER MEETING SCHOOL ACADEMIC STANDARDS OR SIGNIFICANTLY SURPASSING THEM IN THEIR LOCAL COMMUNITIES.</p> <p>(Grants and allocations \$ 0.) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	256,503.
<p>c CONCEPT SCHOOLS HAS CONCENTRATED IT'S EFFORTS WITH ECONOMICALLY DISADVANTAGED STUDENTS. IN 9 OF THE 13 PUBLIC CHARTER SCHOOLS THAT THEY WORK WITH, AN AVERAGE OF 72% OF THE STUDENTS ARE DISADVANTAGED. THOUGH ALSO DISADVANTAGED, THE OTHER 4 SCHOOLS DO NOT YET HAVE SUCH STATISTICS AS THEY ARE RELATIVELY NEW.</p> <p>(Grants and allocations \$ 0.) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	256,503.
<p>d OTHER PROGRAM SERVICE ACCOMPLISHMENTS INCLUDE 1) PROFESSIONAL DEVELOPMENT FOR SCHOOL BOARDS, ADMINISTRATION AND TEACHERS, 2) MARKETING -DESIGNING OF SCHOOL BROCHURES AND WEBSITES TO MARKET THE SCHOOL IN THE COMMUNITY 3) FACILITY DESIGN AND MANAGEMENT 4) TECHNOLOGY MANAGEMENT AND PURCHASING</p> <p>(Grants and allocations \$ 0.) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	256,503.
<p>e Other program services</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	1,539,019.

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Form 990 (2006)

Part IV Balance Sheets (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash — non-interest-bearing	2,554.	45	34,528.
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	359,016.		
	b Less allowance for doubtful accounts	0.	206,377.	47c 359,016.
	48a Pledges receivable			
	b Less allowance for doubtful accounts			48c
	49 Grants receivable			49
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			50b
	51a Other notes and loans receivable (attach schedule)	242,107.		
	b Less allowance for doubtful accounts		381,231.	51c 242,107.
	52 Inventories for sale or use			52
	53 Prepaid expenses and deferred charges			53
	54a Investments — publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a
	b Investments — other securities (attach sch)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b
55a Investments — land, buildings, & equipment basis				
b Less accumulated depreciation (attach schedule)			55c	
56 Investments — other (attach schedule)			56	
57a Land, buildings, and equipment, basis	45,410.			
b Less accumulated depreciation (attach schedule)	32,948.	18,882.	57c 12,462.	
58 Other assets, including program-related investments (describe ► <u>See Line 58 Stmt</u>)		27,856.	58 25,049.	
59 Total assets (must equal line 74) Add lines 45 through 58		636,900.	59 673,162.	
LIABILITIES	60 Accounts payable and accrued expenses	105,160.	60	54,121.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ► <u>See Line 65 Stmt</u>)		427,419.	65 481,498.
66 Total liabilities. Add lines 60 through 65		532,579.	66 535,619.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	104,321.	67	137,543.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	104,321.	73	137,543.
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	636,900.	74	673,162.	

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Form 990 (2006)

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

a	Total revenue, gains, and other support per audited financial statements		a
b	Amounts included on line a but not on Part I, line 12		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify) _____	b4	
	Add lines b1 through b4		b
c	Subtract line b from line a		c
d	Amounts included on Part I, line 12, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify) _____	d2	
	Add lines d1 and d2		d
e	Total revenue (Part I, line 12) Add lines c and d		e

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

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

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
VEDAT AKGUN, PH.D 1019 S MAIN STREET WHEATON, IL 60187	BOARD PRESIDENT 1	0.	0.	0.
HUSEYIN A KARA 1001 ARBOR CT MT PROSPECT, IL	SECRETARY 45	80,000.	0.	0.
YAVUZ AGAN, PH.D 1207 REBECCA LN MACOMB, IL	TREASURER 1	0.	0.	0.
PETER SVAHN 131 APPLE STREET ESSEX, MA 01929	BOARD MEMBER 1	0.	0.	0.
MUSTAFA TABANLI, PH.D 999 HIDDEN LAKE DR #5J NORTH BRUNSWICK, NJ	BOARD MEMBER 1	0.	0.	0.

Yes	No
-----	----

• 5

75b

x

75c

x

75d

1

Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

[illegible]

Yes	No
-----	----

76

x

77

☒

78a

x

78b

--	--

79

x

80a

X

--	--

— —
xen

--	--

100

81 a

81 b

X

Part VI Other Information (continued)		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A	
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	N/A	
	If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
85c	Dues, assessments, and similar amounts from members	N/A	
85d	Section 162(e) lobbying and political expenditures	N/A	
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A	
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	N/A	
86a		N/A	
86b	Gross receipts, included on line 12, for public use of club facilities	N/A	
87	501(c)(12) organizations Enter a Gross income from members or shareholders	N/A	
87a		N/A	
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A	
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX.		X
88b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI.		X
89a	501(c)(3) organizations Enter. Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u> .		
89b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction.		X
89c	Enter. Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0</u> .		
89d	Enter. Amount of tax on line 89c, above, reimbursed by the organization <u>0</u> .		
89e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	N/A	
90a	List the states with which a copy of this return is filed <u>N/A</u>		
90b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)		10
91a	The books are in care of <u>MURAT ARABACI</u> Telephone number <u>(847) 671-2624</u> Located at <u>9450 BRYN MAWR, STE 250, ROSEMONT, IL</u> ZIP + 4 <u>60018</u>		
91b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country <u></u>		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			

BAA

Form 990 (2006)

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91 c X

If 'Yes,' enter the name of the foreign country

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

92

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a MANAGEMENT FEES					1,578,663.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					7,288.
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					185,783.
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b REIMBURSEMENTS					155,597.
c CSGF PLANNING GRANT					15,000.
d					
e					
104 Subtotal (add columns (B), (D), and (E))					1,942,331.
105 Total (add line 104, columns (B), (D), and (E))					1,942,331.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	ALL OF THESE ITEMS OF INCOME CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF OUR EXEMPT PURPOSE BY ALLOWING
96	OUR ORGANIZATION TO PROVIDE A VERY HIGH STANDARD OF
	See Relationship of Activities to the Accomplishment of Exempt Purposes Statement

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

N/A

(A)	(B)	(C)	(D)	(E)
Name, address, and EIN of corporation, partnership, or disregarded entity	Percentage of ownership interest			
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with

a Did the organization, during the year, receive any funds, directly or indirectly, to pay p

b Did the organization, during the year, pay premiums, directly or ind

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

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Form 990 (2006) CONCEPT SCHOOLS NFP

03-0503751

Page 9

Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

N/A

Yes No

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

Yes No

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

Yes No

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	Signature of officer <u>Huseyin Kara</u>		Date <u>11/20/2007</u>	
Paid Preparer's Use Only	Type or print name and title <u>Huseyin A. Kara, President & CEO</u>			
	Preparer's signature <u>[Signature]</u>	Date <u>12-19-07</u>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See General instruction W)
	Firm's name (or yours if self-employed) <u>WJ Wlekinski & Co CPA</u>		EIN <u>36-4134646</u>	
	Firm's address, and ZIP + 4 <u>733 LEE ST STE 205 DES PLAINES IL 60016-6580</u>		Phone no <u>(847) 298-1515</u>	

BAA

Form 990 (2006)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under
Section 501(c)(3)

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

Supplementary Information — (See separate instructions.)

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

OMB No. 1545-0047

2006

Name of the organization

CONCEPT SCHOOLS NFP

Employer identification number

03-0503751

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

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
KAZIM ELDES 11862 SPRINGFIELD CT, FISHERS, IN	INDIANA REGIONAL DIRECTOR 40	63,000.	0.	0.
Total number of other employees paid over \$50,000		1		

Part II - A Compensation of the Five Highest Paid Independent Contractors for Professional Services

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

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

Part II - B Compensation of the Five Highest Paid Independent Contractors for Other Services

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

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

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

Schedule A (Form 990 or 990-EZ) 2006

Part III Statements About Activities (See instructions.)

Yes No

- 1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ 0.
(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

See Part V, Form 990

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d X

e Transfer of any part of its income or assets?

2e X

- 3a** Did the organization make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how the organization determines that recipients qualify to receive payments.)

3a X

b Did the organization have a section 403(b) annuity plan for its employees?

3b X

c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' attach a detailed statement.

3c X

d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d X

- 4a** Did the organization maintain any donor advised funds? If 'Yes,' complete lines 4b through 4g. If 'No,' complete lines 4f and 4g.

4a X

b Did the organization make any taxable distributions under section 4966?

4b X

c Did the organization make a distribution to a donor, donor advisor, or related person?

4c X

d Enter the total number of donor advised funds owned at the end of the tax year ▶ _____

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ _____ 0

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ _____ 0.

Part IV Reason for Non-Private Foundation Status (See instructions.)I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ -----
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☒ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization ▶
- ☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

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

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					▶

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See instructions.)

BAA

Schedule A (Form 990 or 990-EZ) 2006

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,562,602.	1,290,449.	45,400.	0.	2,898,451.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	1,562,602.	1,290,449.	45,400.	0.	2,898,451.
24 Line 23 minus line 17	0.	0.	0.	0.	0.
25 Enter 1% of line 23	15,626.	12,904.	454.	0.	

26 Organizations described on lines 10 or 11:

a Enter 2% of amount in column (e), line 24 **26a**

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts **26b**

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

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

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

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

27 Organizations described on line 12:

a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year:
 (2005) _____ (2004) _____ (2003) _____ (2002) _____

b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:
 (2005) _____ (2004) _____ (2003) _____ (2002) _____

c Add: Amounts from column (e) for lines **15** _____ **16** _____ **27c** 2,898,451.
17 2,898,451. **20** _____ **21** _____ **27d** 0.

d Add: Line 27a total _____ and line 27b total _____ **27e** 2,898,451.

e Public support (line 27c total minus line 27d total) **27f** 2,898,451.

f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) **27g** 100.00 %

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

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

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

Yes No

29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

29

30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

30

31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?

31

If 'Yes,' please describe, if 'No,' please explain. (If you need more space, attach a separate statement)

32 Does the organization maintain the following

a Records indicating the racial composition of the student body, faculty, and administrative staff?

32a

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

32b

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

32c

d Copies of all material used by the organization or on its behalf to solicit contributions?

32d

If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement)

33 Does the organization discriminate by race in any way with respect to

a Students' rights or privileges?

33a

b Admissions policies?

33b

c Employment of faculty or administrative staff?

33c

d Scholarships or other financial assistance?

33d

e Educational policies?

33e

f Use of facilities?

33f

g Athletic programs?

33g

h Other extracurricular activities?

33h

If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement)

34a Does the organization receive any financial aid or assistance from a governmental agency?

34a

b Has the organization's right to such aid ever been revoked or suspended?

34b

If you answered 'Yes' to either 34a or b, please explain using an attached statement

35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation.

35

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
(To be completed **ONLY** by an eligible organization that filed Form 5768)Check ☐ **a** if the organization belongs to an affiliated group Check ☐ **b** if you checked 'a' and 'limited control' provisions apply**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred)

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

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

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

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

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

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

Yes	No	Amount

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

(i) Cash

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
51 a (i)		X
a (ii)		X
b (i)		X
b (ii)		X
b (iii)		X
b (iv)		X
b (v)		X
b (vi)		X
c		X

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

► ☐ Yes ☒ No

b If 'Yes,' complete the following schedule

[illegible]

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

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

OMB No 1545-0172

2006Attachment
Sequence No **67**

Name(s) shown on return

CONCEPT SCHOOLS NFP

Identifying number

03-0503751

Business or activity to which this form relates

Form 990 / Form 990EZ

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See the instructions for a higher limit for certain businesses	1	\$108,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$430,000.
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2007 Add lines 9 and 10, less line 12	13	

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

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

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	7,072.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B — Assets Placed in Service During 2006 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		816.	5.0 yrs	HY	200DB	163.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations — see instructions	22	7,235.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?					<input type="checkbox"/> Yes	<input type="checkbox"/> No	24b If 'Yes,' is the evidence written?					<input type="checkbox"/> Yes	<input type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost					
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25						
26 Property used more than 50% in a qualified business use.													
27 Property used 50% or less in a qualified business use													
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28						
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29					

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?						
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year (see instructions).					
43 Amortization of costs that began before your 2006 tax year				43	
44 Total. Add amounts in column (f). See instructions for where to report.				44	

Form 990
Part II, Line 25a

**Compensation of Current Officers, Directors,
Key Employees, Etc.**

2006

Name as Shown on Return
CONCEPT SCHOOLS NFP

Employer Identification No.
03-0503751

Compensation

Name	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
HUSEYIN A KARA	80,000.	0.	80,000.	0.
Total Compensation Received	80,000.	0.	80,000.	0.

Contributions to Employee Benefit Plans & Deferred Compensation Plans

Name	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Total Contributions to Employee Benefit Plans & Deferred Compensation Plans				

Expense Account and Other Allowances

Name	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Total Expense Account and Other Allowances				
Total to Part II, Line 25a	80,000.	0.	80,000.	0.

**Power of Attorney
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No 1545 0150

For IRS Use Only

Received by

Name

Telephone

Function

Date / /

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9

Taxpayer name(s) and address

CONCEPT SCHOOLS NFP

9450 WEST BRYN MAWR, #250

ROSEMONT, IL 60018

Social security number(s)

Daytime telephone number
(847) 671-2624

Employer identification number

03-0503751

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact

2 Representative(s) must sign and date this form on page 2, Part II

Name and address

Wallace J Wleklinski

733 LEE ST STE 205

DES PLAINES, IL 60016-6580

CAF No 4005-51116-R

Telephone No (847) 298-1515

Fax No (847) 298-1518

Check if new: Address ☐ Telephone No ☐ Fax No ☐

Name and address

CAF No

Telephone No

Fax No

Check if new: Address ☐ Telephone No ☐ Fax No ☐

Name and address

CAF No

Telephone No

Fax No

Check if new: Address ☐ Telephone No ☐ Fax No ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters

3 Tax matters

Type of Tax (Income, Employment, Excise, etc) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc)	Year(s) or Period(s) (see the instructions for line 3)
INCOME	1120	2005, 2006

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box See the instructions for Line 4. **Specific uses not recorded on CAF** ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** in the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here and list the name of that representative below

Name of representative to receive
refund check(s)

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2

a If you also want the second representative listed to receive a copy of notices and communications, check this box ☐

b If you do not want any notices or communications sent to your representative(s), check this box ☐

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

----- Signature	----- Date	----- Title (if applicable)
MURAT ARABACI ----- Print Name	----- Pin Number	CONCEPT SCHOOLS NFP ----- Print name of taxpayer from line 1 if other than individual
----- Signature	----- Date	----- Title (if applicable)
----- Print Name	----- Pin Number	

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II

Under penalties of perjury, I declare that

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service,
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others,
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there, and
- I am one of the following
 - a** Attorney — a member in good standing of the bar of the highest court of the jurisdiction shown below
 - b** Certified Public Accountant — duly qualified to practice as a certified public accountant in the jurisdiction shown below
 - c** Enrolled Agent — enrolled as an agent under the requirements of Treasury Department Circular No. 230
 - d** Officer — a bona fide officer of the taxpayer's organization
 - e** Full-Time Employee — a full-time employee of the taxpayer
 - f** Family Member — a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister)
 - g** Enrolled Actuary — enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 103(d) of Treasury Department Circular No. 230)
 - h** Unenrolled Return Preparer — the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 107(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** in the instructions

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

See the Part II instructions

Designation — Insert above letter (a - h)	Jurisdiction (state) or identification	Signature	Date
b	ILLINOIS		

CONCEPT SCHOOLS NFP
Form 990 - / Form 990EZ

Tax Year 2006

- Keep for your records

2006

03-0503751

[illegible]

Code: S = Sold, A = Auto, L = Listed, C = COGS, P = Passive

Form 990, Page 2, Part II, Line 43

Other Expenses Stmt

Other expenses not covered above (itemize):	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
DUES AND SUBSCRIPTIONS	4,304.	0.	4,304.	0.
GIFTS	2,497.	0.	2,497.	0.
HEALTH EXPENSES	4,448.	4,448.	0.	0.
HUMAN RESOURCES EXPENSE	202.	202.	0.	0.
INSURANCE, PROPERTY AND CASUAL	3,627.	0.	3,627.	0.
INTERNET AND WEB DESIGN	322.	0.	322.	0.
LICENSE, FEES, PERMITS	50.	0.	50.	0.
MEALS & ENTERTAINMENT	4,145.	0.	4,145.	0.
MISCELLANEOUS	3,477.	3,477.	0.	0.
MOVING/NON-RECURRING EXPENSES	2,500.	0.	2,500.	0.
PAYROLL SERVICE	20.	0.	20.	0.
CONSULTING	70,200.	70,200.	0.	0.
EDUCATIONAL TRIP	666.	666.	0.	0.
NEW SCHOOL DEVELOPMENT	93,832.	93,832.	0.	0.
SITE VISITS	1,340.	1,340.	0.	0.
TESTING EXPENSES	14,293.	14,293.	0.	0.
NEW TEACHER TRAINING	11,781.	11,781.	0.	0.
SCHOOL PURCHASES - FURNITURE/	84,594.	84,594.	0.	0.
SCHOOL PURCHASES - EDUCATIONA	107,235.	107,235.	0.	0.
TAXES	1,508.	0.	1,508.	0.
UTILITIES	3,730.	0.	3,730.	0.
OTHER EXPENSE	1,017.	1,017.	0.	0.
Amortization	0.			
Total	415,788.	393,085.	22,703.	0.

Form 990, Page 8, Part VIII

Relationship of Activities to the Accomplishment of Exempt Purposes Statement

Line Number ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
97B	SERVICES TO THE CHARTER SCHOOLS THAT WE ASSIST. IT GAVE US THE FREEDOM TO OBTAIN MATERIALS, PERSONNEL, AND INSTALL

Form 990, Page 8, Part VIII

Continued

Relationship of Activities to the Accomplishment of Exempt Purposes Statement

Line Number ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
103A	SYSTEMS WHICH WERE NEEDED, AND NOT HAVING A "LACK OF FUNDS" SITUATION PREVENT US FROM DOING WHAT WAS NEEDED AT EACH SCHOOL.
103B	THE FUNDS FROM THESE SOURCES ALLOWS US TO LOOK TO THE FUTURE AND BE CONFIDENT THAT WE CAN CONTINUE PROVIDING THESE VITAL SERVICES WHICH WILL BENEFIT THE UNDERPRIVELEGED YOUTH OF OUR COUNTRY.

Form 990, Page 4, Part IV, Line 58

Other Assets Statement

Line 58 - Other Assets:	Beginning of Year	End of Year
DUE FROM HSA SPRINGFIELD	2,026.	
DUE FROM IDOR	850.	
DUE FROM IRS	1,364.	
SECURITY DEPOSITS	23,616.	23,616.
OTHER DEPOSITS		1,433.
Total	27,856.	25,049.

Form 990, Page 4, Part IV, Line 65

Other Liabilities Statement

Line 65 - Other Liabilities:	Beginning of Year	End of Year
DENTAL/MEDICAL PREMIUM W/H	979.	979.
DUE TO CREDIT CARDS - CHASE & MBNA	10,338.	41,092.
PAYROLL LIABILITIES	39,731.	88,023.
PROVISION FOR FEDERAL INCOME TAX	1,364.	0.
PROVISION FOR STATE INCOME TAX	850.	0.
STRS PAYABLE	6,000.	6,000.
DUE TO BREEZE INC	329,060.	152,588.

Form 990, Page 4, Part IV, Line 65

Continued

Other Liabilities Statement

Line 65 - Other Liabilities:	Beginning of Year	End of Year
DUE TO LUCAS COUNTY EDU SERVICE	18,281.	
SECURITY DEPOSIT PAYABLE	20,816.	20,816.
DUE TO SILVER MEMORY		100,000.
DEUE TO UNITED STRONG		72,000.
Total	<u>427,419.</u>	<u>481,498.</u>

Supporting Statement of:

Form 990 p 4/Line 51a

Description	Amount
ADVANCES TO EMPLOYEES	3,350.
LOAN TO - HSA - DAYTON	76,556.
LOAN TO - HAS - CINCINNATI	47,000.
LOAN TO - HAS - SPRINGFIELD	85,000.
LOAN TO - CABP	28,000.
LOAN TO: THE NOBLE SYSTEMS	175.
LOAN TO SPRINGFIELD	2,026.
Total	<u>242,107.</u>

Supporting Statement of:

Form 990 p 4/Line 51c, column (A)

Description	Amount
MORTGAGE RECEIVABLE	381,231.
Total	<u>381,231.</u>