

AIN & GRUDA ASSOCIATES, P.A.
20764 WEST DIXIE HIGHWAY
AVENTURA, FL 33180-1146
TEL (305) 931-9844 FAX (305) 931-9312

NOVEMBER 21, 2011

THE VICTORY CENTER INC
18900 NE 25TH AVE
NORTH MIAMI BEACH, FL 33180-3207

THE VICTORY CENTER INC:

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-EO TO US BY FEBRUARY 15, 2012.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST THAT YOU RETAIN THIS COPY INDEFINITELY.

VERY TRULY YOURS,

AIN & GRUDA ASSOCIATES, P.A.

AIN & GRUDA ASSOCIATES, P.A.
20764 WEST DIXIE HIGHWAY
AVENTURA, FL 33180-1146
TEL (305) 931-9844 FAX (305) 931-9312

NOVEMBER 21, 2011

THE VICTORY CENTER INC
18900 NE 25TH AVE
NORTH MIAMI BEACH, FL 33180-3207

THE VICTORY CENTER INC:

ENCLOSED IS THE 2010 EXEMPT ORGANIZATION RETURN, AS
FOLLOWS...

2010 FORM 990

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE
WITH THE FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED
FOR YOUR FILES.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE
CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX
RETURN.

WE HAVE PROVIDED YOU TAX ADVICE IN CONNECTION WITH THE
PREPARATION OF YOUR U.S. FEDERAL TAX RETURN AND ASSOCIATED
TAX PLANNING SERVICES WE HAVE FURNISHED. THIS ADVICE IS NOT
INTENDED OR WRITTEN TO BE USED BY ANY TAXPAYER FOR THE
PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON THE
TAXPAYER BY THE INTERNAL REVENUE SERVICE, AND IT CANNOT BE
USED BY ANY TAXPAYER FOR SUCH PURPOSE.

VERY TRULY YOURS,

AIN & GRUDA ASSOCIATES, P.A.

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2011

Prepared for	THE VICTORY CENTER INC 18900 NE 25TH AVE NORTH MIAMI BEACH, FL 33180-3207
Prepared by	AIN & GRUDA ASSOCIATES, P.A. 20764 WEST DIXIE HIGHWAY AVENTURA, FL 33180-1146
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	NOT APPLICABLE
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-EO TO US BY FEBRUARY 15, 2012.

Return of Organization Exempt From Income Tax

2010

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

A For the 2010 calendar year, or tax year beginning JUL 1, 2010 and ending JUN 30, 2011

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE VICTORY CENTER INC		D Employer identification number 65-0968171
	Doing Business As		E Telephone number 305-466-1142
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 1,310,312.
	City or town, state or country, and ZIP + 4 NORTH MIAMI BEACH, FL 33180-3207		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
F Name and address of principal officer: RICHARD SHAN 224 SOUTH DIXIE HWY, HALLANDALE, FL 33009			
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ WWW.THEVICTORYSCHOOL.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1999 M State of legal domicile: FL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE CHILDREN WITH AUTISM COMPREHENSIVE INDIVIDUALIZED TREATMENT		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	42
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	3,469.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 505,302.	Current Year 476,685.
	9 Program service revenue (Part VIII, line 2g)	591,353.	684,986.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	494.	3,469.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	98,368.	77,525.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,195,517.	1,242,665.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		807,842.	1,061,621.
16a Professional fundraising fees (Part IX, column (A), line 11e)		19,541.	0.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 41,335.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		368,804.	231,700.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,196,187.	1,293,321.	
19 Revenue less expenses. Subtract line 18 from line 12	-670.	-50,656.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 684,011.	End of Year 621,090.
	21 Total liabilities (Part X, line 26)	148,652.	136,387.
	22 Net assets or fund balances. Subtract line 21 from line 20	535,359.	484,703.

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		
	▶ RICHARD SHAN, CHAIRMAN Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name CLIFFORD B. AIN CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ AIN & GRUDA ASSOCIATES, P.A.	Firm's EIN ▶		Phone no. (305) 931-9844	
Firm's address ▶ 20764 WEST DIXIE HIGHWAY		AVENTURA, FL 33180-1146			

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO PROVIDE EDUCATION AND SERVICES TO INDIVIDUALS AND FAMILIES WITH AUTISM AND SIMILAR DISORDERS IN A SECURE AND STIMULATING LEARNING ENVIRONMENT THAT IS NOT OTHERWISE AVAILABLE IN SOUTHEAST FLORIDA. COMPREHENSIVE INDIVIDUALIZED AND SCIENCE-BASED TREATMENT IS PROVIDED

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

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

4a (Code:) (Expenses \$ 880,719. including grants of \$) (Revenue \$ 640,022.) THE VICTORY PRIMARY SCHOOL OFFERS INDIVIDUALIZED ONE TO ONE PRE-ACADEMIC PROGRAMS TO CHILDREN AGES 3 TO 9. THE VICTORY SECONDARY SCHOOL SERVES INDIVIDUALS WITH AUTISM AND CHALLENGING BEHAVIORS IN A SUPPORTIVE SETTING WHERE THEY ARE ABLE TO WORK IN A 2:1 STUDENT TO TEACHER RATIO FROM AGES 9 TO 22. THE PRIMARY AND SECONDARY SCHOOLS MEET DURING NORMAL SCHOOL DAYS, MONDAY TO FRIDAY, RANGING FROM 8:00 AM TO 3:00 PM. THE OVERALL PROGRAM IS DIVIDED INTO TWO MAIN LEARNING TRACKS. THE FIRST TRACK FOCUSES ON SUNSHINE STATE STANDARD CURRICULUM, THE SECOND TRACK IS GEARED TOWARD STUDENTS UNABLE TO OBTAIN A HIGH SCHOOL SPECIALTY DEGREE AND FOCUSES MORE ON VOCATIONAL TRAINING AND SKILLS.

4b (Code:) (Expenses \$ 31,534. including grants of \$ 50,000.) (Revenue \$) THE SPORTS THERAPY PROGRAM IS THE VICTORY CENTER'S PHYSICAL EDUCATION PROGRAM. THE PROGRAM BEGINS WITH AN OVERALL FITNESS EVALUATION TO HELP ASSESS EACH STUDENT'S NEEDS AND ABILITIES, AND TO INFORM IN THE PREPARATION OF INDIVIDUALIZED CURRICULA. STUDENTS ARE FORMED IN GROUPS OF FOUR TO EIGHT BY AGE AND FUNCTION LEVEL, AND INSTRUCTION IS PROVIDED IN A 2:1 STUDENT TO COACH RATIO,

4c (Code:) (Expenses \$ 108,104. including grants of \$ 104,312.) (Revenue \$ 22,650.) THE MAKING FRIENDS AFTERSCHOOL PROGRAM PROVIDES A 2:1 STUDENT TO TEACHER RATIO, WITH TEACHERS TRAINED IN THE METHODOLOGIES AND BEST PRACTICES ON APPLIED BEHAVIOR ANALYSIS. THE PROGRAMS RUNS EACH SCHOOL YEAR AND IS AVAILABLE MONDAY THROUGH THURSDAY FROM 2:30 PM TO 6:00 PM, AND ON FRIDAY FROM 2:30 PM TO 5:30 PM. WITH OUR GRANT, WE ARE ABLE TO OFFER THIS PROGRAM FOR ONLY \$150 PER MONTH TO MIAMI-DADE RESIDENTS AND TO OTHER RESIDENTS AT \$30 PER DAY.

THE MAKING FRIENDS SUMMER CAMP PROGRAM IS FOR CHILDREN WHO ARE NOT ABLE TO MEET THE DEMANDS OF TYPICAL SUMMER CAMPS AND PROVIDES AN EDUCATIONAL AND CREATIVE ENVIRONMENT FOR CHILDREN WITH SPECIAL NEEDS. THIS UNIQUE PROGRAM RUNS AT A 2:1 STUDENT TO TEACHER RATIO. THERE WILL BE A SMALL

4d Other program services. (Describe in Schedule O.) (Expenses \$ 25,661. including grants of \$) (Revenue \$ 22,314.)

4e Total program service expenses 1,046,018.

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)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>		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? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>	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? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Main form area containing questions 1a through 14b with input fields and Yes/No columns.

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		11
1b	Enter the number of voting members included in line 1a, above, who are independent		11
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?	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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	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		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **CLIFFORD B. AIN TREASURER - 305-931-9844**
18900 NE 25TH AVE, NORTH MIAMI BEACH, FL 33180

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 organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
BARRY A. NELSON CO-FOUNDER, DIRECTOR	2.00	X					0.	0.	0.	
JUDITH S. NELSON CO-FOUNDER, EXECUTIVE DIRECTOR	8.00	X		X			0.	0.	0.	
CLIFFORD B. AIN TREASURER	4.00	X		X			0.	0.	0.	
CAROL BERMAN DIRECTOR	0.50	X					0.	0.	0.	
ROBERT WERNER DIRECTOR	0.50	X					0.	0.	0.	
KENNETH YOUNG ASSISTANT TREASURER	1.00	X		X			0.	0.	0.	
MIRLENE E. DUBREUZE DIRECTOR	0.50	X					0.	0.	0.	
LOUISE DANIELS DIRECTOR	0.50	X					0.	0.	0.	
RICHARD SHAN CHAIRMAN	8.00	X		X			0.	0.	0.	
MICHAEL YAVNER VICE CHAIRMAN	1.00	X		X			0.	0.	0.	
WALLY BERMAN DIRECTOR, CHAIRMAN EMERITUS	0.50	X					0.	0.	0.	

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a	Federated campaigns					
	b	Membership dues					
	c	Fundraising events	52,821.				
	d	Related organizations					
	e	Government grants (contributions)	104,312.				
	f	All other contributions, gifts, grants, and similar amounts not included above	319,552.				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f		476,685.			
	Program Service Revenue	2 a	STUDENT TUITION/PROGRA	611600	682,132.	682,132.	
b		CLOTHING & MISC INCOME	611600	2,854.	2,854.		
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		684,986.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		3,469.		3,469.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross Rents	(i) Real				
		Less: rental expenses	(ii) Personal				
		c	Rental income or (loss)				
		d	Net rental income or (loss)				
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
		Less: cost or other basis and sales expenses	(ii) Other				
		c	Gain or (loss)				
		d	Net gain or (loss)				
	8 a	Gross income from fundraising events (not including \$ 52,821. of contributions reported on line 1c). See Part IV, line 18	a	145172.			
	b	Less: direct expenses	b	67,647.			
	c	Net income or (loss) from fundraising events		77,525.		77,525.	
	9 a	Gross income from gaming activities. See Part IV, line 19	a				
b	Less: direct expenses	b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	a					
b	Less: cost of goods sold	b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See instructions.		1242665.	684,986.	3,469.	77,525.	

Part IX Statement of Functional Expenses

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	7,708.	3,708.	4,000.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	882,116.	733,484.	121,501.	27,131.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	94,069.	82,042.	9,255.	2,772.
10 Payroll taxes	77,728.	66,210.	9,359.	2,159.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	14,800.		14,800.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	16,346.	7,826.	8,520.	
12 Advertising and promotion	468.		468.	
13 Office expenses	20,132.		18,060.	2,072.
14 Information technology	10,166.		6,510.	3,656.
15 Royalties				
16 Occupancy	60,084.	56,856.	3,228.	
17 Travel	1,792.	1,590.	202.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	7,108.	5,972.	1,136.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	10,385.	7,768.	2,617.	
23 Insurance	22,300.	15,902.	6,312.	86.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a OTHER PROGRAM EXPENSES	33,971.	33,971.		
b OTHER CHILDRENS TRUST P	16,915.	16,915.		
c STUDENT TRIPS & SPECIAL	11,073.	11,073.		
d CREDIT CARD FEES	3,459.			3,459.
e OTHER SUMMER CAMP PROGR	1,784.	1,784.		
f All other expenses	917.	917.		
25 Total functional expenses. Add lines 1 through 24f	1,293,321.	1,046,018.	205,968.	41,335.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing		1		
	2 Savings and temporary cash investments	562,352.	2	511,809.	
	3 Pledges and grants receivable, net	55,474.	3	49,445.	
	4 Accounts receivable, net	2,481.	4	4,083.	
	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	673.	8		
	9 Prepaid expenses and deferred charges	17,323.	9	19,160.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 157,415.			
	b Less: accumulated depreciation	10b 120,822.	45,708.	10c 36,593.	
	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		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	684,011.	16	621,090.		
Liabilities	17 Accounts payable and accrued expenses	13,019.	17	12,662.	
	18 Grants payable		18		
	19 Deferred revenue	135,633.	19	123,725.	
	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		
	25 Other liabilities. Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25	148,652.	26	136,387.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	246,046.	27	244,097.	
	28 Temporarily restricted net assets	289,313.	28	240,606.	
	29 Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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	535,359.	33	484,703.	
34 Total liabilities and net assets/fund balances	684,011.	34	621,090.		

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,242,665.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,293,321.
3	Revenue less expenses. Subtract line 2 from line 1	3	-50,656.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	535,359.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
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	484,703.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	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.	X	
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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?	X	
3b	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.	X	

Form 990 (2010)



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

2010

Open to Public Inspection

Name of the organization **THE VICTORY CENTER INC** Employer identification number **65-0968171**

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?

	Yes	No
(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?		
- 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	
Total									

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2009 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2009 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

2010

Name of the organization

THE VICTORY CENTER INC

Employer identification number

65-0968171

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Name of organization	Employer identification number
THE VICTORY CENTER INC	65-0968171

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	ROSELINE JAFFE 5056 NE 2 AVE, APT 316 MIAMI, FL 33137	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	ANTHONY R ABRAHAM FOUNDATION INC 1320 SOUTH DIXIE HWY, STE 241 CORAL GABLES, FL 33146	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	ARTIE & SUE BROWN 251 174TH ST, APT 2002 SUNNY ISLES, FL 33160	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	BARRY & JUDITH NELSON 2775 SUNNY ISLES BLVD STE 118 NORTH MIAMI BEACH, FL 33160	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	CHARLES & JOAN HERMANOWSKI FAMILY FOUNDATION PO BOX 403369 MIAMI BEACH, FL 33140	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	SALLY HEYMAN CAMPAIGN ACCOUNT 1100 NE 163 ST, STE 303 NORTH MIAMI BEACH, FL 33162	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization	Employer identification number
THE VICTORY CENTER INC	65-0968171

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	FISHER ISLAND PHILANTHROPIC FUND C/O UNITED WAY, 3250 SW 3RD AVE MIAMI, FL 33129	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	ALFREDO FROHLICH 2800 ISLAND BLVD, APT PH 205 AVENTURA, FL 33160	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	FRITCH FOUNDATION 9600 COLLINS AVE MIAMI BEACH, FL 33154	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	ESTATE OF HAROLD HARRIS LIFE INSURANCE BEQUEST 212 THREE ISLANDS BLVD, APT 102 HALLANDALE BEACH, FL 33009	\$ 54,451.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	KENNETH & LISA YOUNG 12351 ROCK GARDEN LANE PINECREST, FL 33156	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12	BNY MELLON BANK 1450 BRICKELL AVB 27TH FLOOR MIAMI, FL 33131	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization THE VICTORY CENTER INC	Employer identification number 65-0968171
---	---

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	THE BATCHELOR FOUNDATION INC 12230 FOREST HILL BLVD STE 202 WELLINGTON, FL 33414	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
14	THE THOMAS E RODGERS JR FOUNDATION INC 600 NE 36 ST, PH-9 MIAMI, FL 33137	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
15	MAN-CO USA LLC (GROSSKOPF FAMILY) 2600 ISLAND BLVD, PH3 AVENTURA, FL 33160	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
16	WILLIAM H & LEONORA K HEGAMYER FAMILY FOUNDATION P.O. BOX 565910 KENDALL, FL 33256	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
17	ROBERT & FLORENCE WEINER 3000 ISLAND BLVD, APT 3001 AVENTURA, FL 33160	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
18	IRWIN & JOAN GEDULD 4040 ISLAND ESTATES DR AVENTURA, FL 33160	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization THE VICTORY CENTER INC	Employer identification number 65-0968171
---	---

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization THE VICTORY CENTER INC	Employer identification number 65-0968171
--	--

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public
Inspection

Name of the organization

THE VICTORY CENTER INC

Employer identification number

65-0968171

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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____

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

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

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

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

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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

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

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		37,717.	11,493.	26,224.
c Leasehold improvements				
d Equipment		58,871.	52,954.	5,917.
e Other		60,827.	56,375.	4,452.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				36,593.

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. (Col (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. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

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

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

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

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

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	1,242,665.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,293,321.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-50,656.
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	0.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	-50,656.

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	1,242,665.
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	0.
3	Subtract line 2e from line 1	3	1,242,665.
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	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,242,665.

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

1	Total expenses and losses per audited financial statements	1	1,293,321.
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	0.
3	Subtract line 2e from line 1	3	1,293,321.
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	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,293,321.

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.

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**

▶ **Attach to Form 990 or Form 990-EZ.**

Name of the organization

THE VICTORY CENTER INC

Employer identification number

65-0968171

Part I

1 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?

	YES	NO
1	X	

2 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?

2	X	
----------	---	--

3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain.

3	X	
----------	---	--

If you need more space, use Part II

OUR STATIONARY, BROCHURE, WEBSITE AND ALL PROMOTIONAL ITEMS REFLECT OUR NONDISCRIMINATORY POLICY.

4 Does the organization maintain the following?

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

4a		X
-----------	--	---

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

4b	X	
-----------	---	--

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

4c	X	
-----------	---	--

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

4d	X	
-----------	---	--

If you answered "No" to any of the above, please explain. If you need more space, use Part II.

ORGANIZATION KEEPS COPIES OF ALL RELATED MATERIAL AS IT PERTAINS TO STUDENT PROGRAMS, ADMISSIONS, SOLICITATIONS

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

a Students' rights or privileges?

5a		X
-----------	--	---

b Admissions policies?

5b		X
-----------	--	---

c Employment of faculty or administrative staff?

5c		X
-----------	--	---

d Scholarships or other financial assistance?

5d		X
-----------	--	---

e Educational policies?

5e		X
-----------	--	---

f Use of facilities?

5f		X
-----------	--	---

g Athletic programs?

5g		X
-----------	--	---

h Other extracurricular activities?

5h		X
-----------	--	---

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

6a Does the organization receive any financial aid or assistance from a governmental agency?

6a	X	
-----------	---	--

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

6b		X
-----------	--	---

If you answered "Yes" to either line 6a or line 6b, explain on Part II.

7 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," explain on Part II

7	X	
----------	---	--

Part II

Supplemental Information. Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information.

SCHEDULE E, LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE CENTER RECEIVED A GRANT FROM THE CHILDREN'S TRUST, THE EDUCATIONAL ARM FOR MIAMI-DADE COUNTY, FLORIDA.

FILE COPY

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		ANNUAL FUNDRAISER (event type)	(event type)	NONE (total number)	
Revenue	1 Gross receipts	194,835.			194,835.
	2 Less: Charitable contributions	52,821.			52,821.
	3 Gross income (line 1 minus line 2)	142,014.			142,014.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	23,196.			23,196.
	6 Rent/facility costs				
	7 Food and beverages	22,652.			22,652.
	8 Entertainment				
	9 Other direct expenses	20,532.			20,532.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(66,380)
	11 Net income summary. Combine line 3, column (d), and line 10				75,634.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				()
	8 Net gaming income summary. Combine line 1, column d, and line 7				

9 Enter the state(s) in which the organization operates gaming activities: _____
a Is the organization licensed to operate gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
b If "Yes," explain: _____

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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(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 in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	(i)							
	(ii)							
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)							



SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2010

Open to Public
Inspection

Name of the organization

THE VICTORY CENTER INC

Employer identification number

65-0968171

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SO THAT EVERY INDIVIDUAL CAN DEVELOP TO HIS/HER FULLEST POTENTIAL
ACADEMICALLY, SOCIALLY, AND EMOTIONALLY THROUGH ACADEMIC, AND
TRANSITIONAL PROGRAMS, AS WELL AS COMMUNITY OUTREACH SERVICES.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

NUMBER OF TYPICALLY DEVELOPING CHILDREN ENROLLED IN THIS PROGRAM. WITH
THE ADDITION OF TYPICAL CHILDREN, THIS PROGRAM BECOMES NOT ONLY AN
EDUCATIONAL AND RECREATIONAL PROGRAM, BUT A SOCIAL SKILLS PROGRAM AS
WELL. WITH OUR GRANT, WE ARE ABLE TO OFFER THIS PROGRAM FOR ONLY \$75
PER WEEK TO MIAMI-DADE RESIDENTS ONLY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER RELATED PROGRAMS INCLUDE AFTER CARE SCHOOL AND OUTREACH, WHICH
ARE NOT COVERED BY THE MIAMI-DADE GRANT.

EXPENSES \$ 25,661. INCLUDING GRANTS OF \$ 0. REVENUE \$ 22,314.

FORM 990, PART VI, SECTION A, LINE 2: BARRY NELSON AND JUDITH NELSON ARE
HUSBAND AND WIFE.

WALLY BERMAN AND CAROL BERMAN ARE HUSBAND AND WIFE.

MIRLENE DEBREUZE IS AN EMPLOYEE OF BARRY AND JUDITH NELSON'S LAW OFFICE.

FORM 990, PART VI, SECTION B, LINE 11: EACH DIRECTOR IS SENT A COPY OF THE
DRAFT OF THE FORM 990 AND IS REQUIRED TO LET US KNOW IF THERE ARE ANY
CHANGES THAT ARE NEEDED TO BE MADE PRIOR TO THE FILING OF THE RETURN WITH
THE IRS.

Name of the organization THE VICTORY CENTER INC	Employer identification number 65-0968171
---	---

FORM 990, PART VI, SECTION B, LINE 12C: ORGANIZATION REQUIRES BOARD OF DIRECTORS TO ANNUALLY SIGN A CONFLICT OF INTEREST POLICY STATEMENT.

FORM 990, PART VI, SECTION C, LINE 18: THERE IS A REQUEST SECTION ON OUR WEBSITE WHEREBY SOMEONE CAN REQUEST THAT OUR FORM 990 TAX RETURN AND FORM 1023 ARE AVAILABLE TO THE PUBLIC. WE WILL THEN EITHER EMAIL, FAX OR MAIL THEM A COPY.

FORM 990, PART VI, SECTION C, LINE 19: THERE IS A REQUEST SECTION ON OUR WEBSITE WHEREBY SOMEONE CAN REQUEST THAT OUR GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC. WE WILL THEN EITHER EMAIL, FAX OR MAIL THEM A COPY.

THE ORGANIZATION HAS AN AUDIT COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT, THE FINANCIAL STATEMENTS AND SELECTION OF THE INDEPENDENT ACCOUNTANT. THEY MAKE A RECOMMENDATION OF THE SELECTION OF THE INDEPENDENT AUDITOR TO THE BOARD, WHICH APPROVES THE SELECTION.

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization **THE VICTORY CENTER INC** Employer identification number **65-0968171**

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
TVC ACADEMY L.L.C. - 45-2428118 18900 NE 25 AVE NORTH MIAMI BEACH, FL 33180	SCHOOL ACADEMY FOR AUSTISM BEHAVIORIAL CHALLENGES	FLORIDA	0.	35,000.	THE VICTORY CENTER INC

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to other organization(s)		X
c Gift, grant, or capital contribution from other organization(s)		X
d Loans or loan guarantees to or for other organization(s)		X
e Loans or loan guarantees by other organization(s)		X
f Sale of assets to other organization(s)		X
g Purchase of assets from other organization(s)		X
h Exchange of assets		X
i Lease of facilities, equipment, or other assets to other organization(s)		X
j Lease of facilities, equipment, or other assets from other organization(s)	X	
k Performance of services or membership or fundraising solicitations for other organization(s)		X
l Performance of services or membership or fundraising solicitations by other organization(s)		X
m Sharing of facilities, equipment, mailing lists, or other assets		X
n Sharing of paid employees		X
o Reimbursement paid to other organization for expenses		X
p Reimbursement paid by other organization for expenses		X
q Other transfer of cash or property to other organization(s)		X
r Other transfer of cash or property from other organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
MICHAEL-ANN RUSSELL JEWISH COMMUNITY (1) CENTER	J	48,000.	
(2)			
(3)			
(4)			
(5)			
(6)			

Asset Number	Description of property							
	Date placed in service	Method/IRC sec.	Life or rate	Line No.	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
BUILDINGS								
1	LEASEHOLD IMPROVEMENTS- CLASS ROOM 1-2							
	06/01/00	SL	39.00	17	14,150.		3,660.	363.
6	LEASEHOLD IMPROVEMENTS- CLASS ROOM 3							
	07/01/01	SL	39.00	17	7,000.		1,604.	179.
7	LEASEHOLD IMPROVEMENTS- CLASS ROOM 4							
	06/30/02	SL	39.00	17	7,928.		1,632.	203.
32	LEASEHOLD IMPROVEMENTS- BATHROOMS							
	09/01/04	SL	39.00	17	2,468.		365.	63.
37	LEASEHOLD IMPROVEMENTS- CLASSROOM 6							
	07/01/05	SL	39.00	17	2,142.		273.	55.
38	FLOORING							
	01/15/06	SL	7.00	17	4,029.		2,520.	576.
* 990 PAGE 10 TOTAL BUILDINGS					37,717.	0.	10,054.	1,439.
PROGRAM SERVICES								
11	PLAYGROUND EQUIPMENT							
	06/01/02	200DB	10.00	17	30,887.		27,091.	2,025.
12	SHADEPORT							
	06/01/02	200DB	10.00	17	10,000.		8,771.	655.
13	PLAYGROUND TRACK & BASKETBALL COURT							
	06/30/02	200DB	10.00	17	1,304.		1,144.	85.
* 990 PAGE 10 TOTAL PROGRAM SERVICES					42,191.	0.	37,006.	2,765.
FURNITURE & FIXTURES								
2	CLASSROOM CHAIRS							
	06/01/00	200DB	7.00	17	2,119.		2,119.	0.
4	10 BOOKCASES							
	04/30/01	200DB	7.00	17	2,899.		2,899.	0.
5	10 DESKS							
	04/30/01	200DB	7.00	17	1,033.		1,033.	0.
8	12 RED CHAIRS							
	10/31/01	200DB	7.00	17	373.		373.	0.
9	12 PURPLE CHAIRS							
	06/30/02	200DB	7.00	17	373.		373.	0.
10	6 STUDENT DESKS							
	12/14/01	200DB	7.00	17	296.		296.	0.
21	5 STORAGE BINS							
	08/15/02	200DB	7.00	17	892.		892.	0.
22	5 24 X 36 30 IN TABLES							
	08/15/02	200DB	7.00	17	467.		467.	0.
23	1 30 X 60 24 IN TABLE							
	08/15/02	200DB	7.00	17	121.		121.	0.
24	6 CHAIRS							
	08/15/02	200DB	7.00	17	156.		156.	0.
33	20 CLASSROOM CHAIRS							
	11/01/04	200DB	7.00	17	621.		538.	55.
34	5 CLASSROOM TABLES							
	11/01/04	200DB	7.00	17	588.		509.	53.
39	DESK- ED DIRECTOR							
	08/31/05	200DB	7.00	17	248.		202.	22.

Asset Number	Description of property							
	Date placed in service	Method/IRC sec.	Life or rate	Line No.	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
40	FILE CABINET- ED DIRECTOR							
	083105	200DB	5.00	17	546.		538.	8.
41	10 DESKS & 28 CHAIRS- CLASSROOM 6							
	070105	200DB	7.00	17	1,262.		1,027.	111.
55	TABLE- NOOKSTAND- 30 CHAIRS							
	073107	200DB	7.00	17	1,497.		843.	187.
	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES							
					13,491.	0.	12,386.	436.
	MACHINERY & EQUIPMENT							
3	(D)AUDIO VIDEO SYSTEM							
	060100	200DB	5.00	17	3,198.		3,198.	0.
14	DISHWASHER							
	070101	200DB	5.00	17	235.		235.	0.
15	TELEVISION SET							
	070101	200DB	5.00	17	415.		415.	0.
16	(D)MONITORING SYSTEM- CLASSROOM 3							
	103101	200DB	5.00	17	1,530.		1,530.	0.
17	(D)INTERCOM SYSTEM							
	031502	200DB	5.00	17	777.		777.	0.
18	(D)MONITORING SYSTEM- CLASSROOM 4							
	063002	200DB	5.00	17	2,350.		2,350.	0.
19	3 CLASSROOM COMPUTERS							
	040102	200DB	5.00	17	2,302.		2,302.	0.
20	TOUCHSCREEN							
	040102	200DB	5.00	17	634.		634.	0.
25	3 CLASSROOM COMPUTERS							
	091302	200DB	5.00	17	2,795.		2,795.	0.
26	(D)2 WAY RADIOS							
	101502	200DB	5.00	17	1,160.		1,160.	0.
29	SHED							
	111502	200DB	5.00	17	553.		553.	0.
35	SEARS WASHER & DRYER COMBO							
	090104	200DB	5.00	17	1,665.		1,665.	0.
36	2 TELEPHONES FOR CLASSROOMS							
	090104	200DB	5.00	17	668.		668.	0.
47	CAMERA EQUIPMENT- CLASSROOMS							
	020107	200DB	5.00	17	8,426.		6,970.	971.
53	DVR COMPUTER							
	081507	200DB	5.00	17	2,300.		1,638.	265.
54	CAMERA EQUIPMENT- CLASSROOMS							
	103107	200DB	5.00	17	1,400.		997.	161.
56	CLASSROOM COMPUTERS							
	093008	200DB	5.00	17	4,198.	2,099.	1,092.	403.
57	LIBRARY FURNITURE							
	103108	200DB	7.00	17	3,805.	1,903.	738.	333.
58	SMARTBOARD							
	113008	200DB	5.00	17	3,741.	1,871.	972.	359.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT							
					42,152.	5,873.	30,689.	2,492.
	* 990 PAGE 10 TOTAL -							
					135,551.	5,873.	90,135.	7,132.
	FURNITURE & FIXTURES							

Asset Number	Description of property							
	Date placed in service	Method/IRC sec.	Life or rate	Line No.	Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
30	OFFICE FURN - ADMIN (STUDENT SERVICES)							
	08/01/03	200DB	7.00	17	250.		239.	11.
31	OFFICE CHAIR- ADMIN (STUDENT SERVICES)							
	08/01/03	200DB	7.00	17	72.		69.	3.
48	FURNITURE- EXEC DIRECTOR							
	04/30/07	200DB	7.00	17	1,613.		1,109.	144.
52	FURNITURE- ADMIN OFFICE							
	08/15/07	200DB	7.00	17	3,210.		1,806.	401.
	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES							
					5,145.	0.	3,223.	559.
	MACHINERY & EQUIPMENT							
27	COMPUTER- ADMIN (STUDENT SERVICES)							
	04/30/03	200DB	5.00	17	1,377.		1,377.	0.
28	LAMINATOR							
	06/30/03	200DB	5.00	17	1,481.		1,481.	0.
423	DELL DIMENSIONS 3100'S ADMIN							
	04/15/06	200DB	5.00	17	2,248.		2,033.	215.
43	SONY VAIO VGN LAPTOP							
	05/01/06	200DB	5.00	17	1,663.		1,504.	159.
446	DELL LAPTOP COMPUTERS- TEACHERS							
	07/31/06	200DB	5.00	17	6,891.		5,700.	794.
45	PHONE SYSTEM (UPGRADES)							
	11/30/06	200DB	5.00	17	2,850.		2,357.	329.
46	DELL COMPUTER- ED DIRECTOR							
	03/30/07	200DB	5.00	17	1,495.		1,236.	173.
49	DELL LAPTOP- ACCOUNTING							
	09/30/07	200DB	5.00	17	1,329.		946.	153.
50	DELL LAPTOP							
	11/15/07	200DB	5.00	17	1,345.		957.	155.
51	PHASE PRINTER							
	02/29/08	200DB	5.00	17	1,399.	700.	498.	80.
59	DELL SERVER							
	10/01/09	200DB	5.00	17	2,386.	1,193.	239.	382.
60	DELL COMPUTER- EXEC DIRECTOR							
	10/15/10	200DB	5.00	19B	1,270.			254.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT							
					25,734.	1,893.	18,328.	2,694.
	* 990 PAGE 10 TOTAL -							
					30,879.	1,893.	21,551.	3,253.
	* GRAND TOTAL 990 PAGE 10 DEPR							
					166,430.	7,766.	111,686.	10,385.

Part V Listed Property (Include automobiles, certain other vehicles, 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? Yes No **24b** If "Yes," is the evidence written? Yes 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 depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use **25**

26 Property used more than 50% in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	:	:	%					
	:	:	%					
	:	:	%					

27 Property used 50% or less in a qualified business use:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		

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		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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												
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.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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?		

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 2010 tax year:	:	:			
43 Amortization of costs that began before your 2010 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization THE VICTORY CENTER INC	Employer identification number 65-0968171
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 18900 NE 25TH AVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NORTH MIAMI BEACH, FL 33180-3207	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

CLIFFORD B. AIN TREASURER

- The books are in the care of ▶ 18900 NE 25TH AVE - NORTH MIAMI BEACH, FL 33180
 Telephone No. ▶ 305-931-9844 FAX No. ▶ 305-931-9312
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2012**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or

▶ tax year beginning **JUL 1, 2010**, and ending **JUN 30, 2011**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.