

Return of Organization Exempt from Income Tax

2002

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

Department of the Treasury Internal Revenue Service

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

A For the 2002 calendar year, or tax year beginning 2002, and ending

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type See specific instructions

WHEELCHAIR FOUNDATION 3820 BLACKHAWK ROAD DANVILLE, CA 94506

D Employer Identification Number

94-3353881

E Telephone number

877-378-3839

F Accounting method: Cash, Accrual, Other (specify)

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

H and I are not applicable to section 527 organizations

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

H (b) If Yes, enter number of affiliates

H (c) Are all affiliates included? Yes No

(If No, attach a list See instructions)

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

G Web site WWW.WHEELCHAIRFOUNDATION.ORG

J Organization type (check only one): 501(c) 3, 4947(a)(1), 527

K Check here if the organization's gross receipts are normally not more than \$25,000

I Enter 4 digit GEN

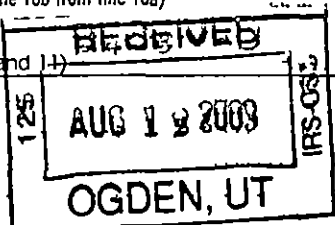
M Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 6,694,064

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

SCANNED AUG 15 2003

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, Amount. Includes revenue from contributions, program services, and expenses.



18

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

Do not include amounts reported on line 6b, 8b, 9b, 10b or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (all sch) (cash \$ _____ non cash \$ _____)	22				
23 Specific assistance to individuals (all sch)	23	3,355,370	3,355,370		
24 Benefits paid to or for members (all sch)	24				
25 Compensation of officers, directors, etc	25	119,835	119,835		
26 Other salaries and wages	26	466,814	209,557		257,257
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	71,033	59,376		11,657.
30 Professional fundraising fees	30	58,496	43,872		14,624
31 Accounting fees	31	84,457	28,159	28,149	28,149
32 Legal fees	32	35,110	28,088	3,511	3,511
33 Supplies	33	127,133	81,352	34,553.	11,228.
34 Telephone	34	26,795	14,054	7,278	5,463
35 Postage and shipping	35	17,741		17,741	
36 Occupancy	36	105,451		105,451	
37 Equipment rental and maintenance	37	949		949.	
38 Printing and publications	38				
39 Travel	39	228,607	209,410	4,688	14,509
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion etc (attach schedule)	42	18,555		18,555	
43 Other expenses not covered above (itemize)					
a SEE STATEMENT 4	43a	1,173,326	509,220	488,448	175,658
b _____	43b				
c _____	43c				
d _____	43d				
e _____	43e				
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13-15	44	5,889,672	4,658,293	709,323	522,056

Joint Costs Check  if you are following SOP 98 2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If Yes, enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to program services \$ \_\_\_\_\_, (iii) the amount allocated to management and general \$ \_\_\_\_\_, and (iv) the amount allocated to fundraising \$ \_\_\_\_\_

**Part III. Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? <b>SEE STATEMENT 5</b>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)
a SEE STATEMENT 6 _____ _____ _____ (Grants and allocations \$ _____)	4,658,293
b _____ _____ _____ (Grants and allocations \$ _____)	
c _____ _____ _____ (Grants and allocations \$ _____)	
d _____ _____ _____ (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	4,658,293

**Part IV Balance Sheets** (See Instructions)

**Note** Where required attached schedules and amounts within the description column should be for end-of year amounts only

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash - non interest bearing	50,350.	45	500
	46 Savings and temporary cash investments	676,998.	46	2,807,775.
	47 a Accounts receivable	47 a 51,879		
	b Less allowance for doubtful accounts	47 b	47 c	51,879.
	48 a Pledges receivable	48 a		
	b Less allowance for doubtful accounts	48 b	48 c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51 a Other notes & loans receivable (attach sch)	51 a		
	b Less allowance for doubtful accounts	51 b	51 c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	117,268.
	54 Investments - securities (attach schedule)	<input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV	54	18,112
	55 a Investments - land, buildings, & equipment basis	55 a		
	b Less accumulated depreciation (attach schedule)	55 b	55 c	
	56 Investments - other (attach schedule)		56	
	57 a Land, buildings, and equipment basis	57 a 191,752		
	b Less accumulated depreciation (attach schedule)	57 b 67,773	57 c	123,979
58 Other assets (describe <u>SEE STATEMENT 8</u> )		1. 58	2,309	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)		727,349.	59	3,121,822
LIABILITIES	60 Accounts payable and accrued expenses	93,408.	60	572,602
	61 Grants payable		61	
	62 Deferred revenue		62	564,138
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	1,338,236
	64 a Tax exempt bond liabilities (attach schedule)		64 a	
	b Mortgages and other notes payable (attach schedule)		64 b	
	65 Other liabilities (describe <u>SEE STATEMENT 7</u> )		65	
66 <b>Total liabilities</b> (add lines 60 through 65)		93,408	66	2,474,976
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	260,311	67	-1,305,113
	68 Temporarily restricted	373,630.	68	1,951,959.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	633,941.	73	646,846
	74 <b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73)	727,349	74	3,121,822.

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

BAA

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

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

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	7,332,921
<b>b</b>	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments		
(2)	Donated services and use of facilities		686,350.
(3)	Recoveries of prior year grants		
(4)	Other (specify)		
	SEE STM 9		9,709
	Add amounts on lines (1) through (4)	<b>b</b>	696,059
<b>c</b>	Line a minus line b	<b>c</b>	6,636,862
<b>d</b>	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990		
(2)	Other (specify)		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total revenue per line 12, Form 990 (line c plus line d)	<b>e</b>	6,636,862.

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	6,585,731.
<b>b</b>	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities		686,350.
(2)	Prior year adjustments reported on line 20, Form 990		
(3)	Losses reported on line 20, Form 990		
(4)	Other (specify)		
	SEE STMT 10		9,709
	Add amounts on lines (1) through (4)	<b>b</b>	696,059
<b>c</b>	Line a minus line b	<b>c</b>	5,889,672
<b>d</b>	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990		
(2)	Other (specify)		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total expenses per line 17, Form 990 (line c plus line d)	<b>e</b>	5,889,672

**Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions)**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 11		119,835	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No

If 'Yes,' attach schedule - see instructions

**Part VI Other information** (See instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization?	X	
80b	If 'Yes,' enter the name of the organization <u>SEE STATEMENT 12</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input checked="" type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instructions.	81a	0.
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
82b	If 'Yes,' you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	686,350.
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6) organizations Were substantially all dues nondeductible by members?	N/A	
85b	Did the organization make only in house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	
85c	c Dues, assessments, and similar amounts from members	85c	N/A
85d	d Section 162(e) lobbying and political expenditures	85d	N/A
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
85h	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86a	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A
86b	b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87a	501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A
87b	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
89b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b	X
	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
	d Enter Amount of tax on line 89c, above, reimbursed by the organization		0.
90a	List the states with which a copy of this return is filed <u>SEE STATEMENT 13</u>		
90b	b Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	0
91	The books are in care of <u>WHEELCHAIR FOUNDATION, INC</u> Telephone number <u>877-378-3839</u> Located at <u>3820 BLACKHAWK ROAD, DANVILLE CA</u> ZIP + 4 <u>94506</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax exempt interest received or accrued during the tax year <u>92</u>		N/A

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

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	11,474.	
96 Dividends & interest from securities			14	9,870.	
97 Net rental income or (loss) from real estate					
a debt financed property					
b not debt financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			1	345,737	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				367,081	
105 Total (add line 104, columns (B), (D), and (E))					367,081.

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

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

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

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

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End of year assets
N/A	0			

**Part X. Information Regarding Transfers Associated with Personal Benefit Contracts** (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

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

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.

Date 8/4/03  
 \_\_\_\_\_  
 President

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Organization Exempt Under  
Section 501(c)(3)**

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust  
Supplementary Information — (See separate instructions)

**2002**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

**WHEELCHAIR FOUNDATION**

**94-3353881**

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

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
LEONARD P DUGGAN FOSTER CITY, CA	ASST MKT MGR 40	34,615	0	0
FRED GERHARD 230 PORTOLA DRIVE	OPERATION MGR 40	46,269	0	0
RICHARD KING	EXECUTIVE DIREC 40	76,923.	0.	25,000
CHRISTOPHER LEWIS	DIR OF PUBLIC E 40	56,923.	0.	0
JOEL HODGE 6546K COTTONWOOD CIRCLE	DISTRIBUTION 40	26,462.	0	0
Total number of other employees paid over \$50,000	▶ 0			

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

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

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
JACK DRURY & ASSOCIATES 2800 E COMMERCIAL BLVD #207, FT LAUDERDALE,	FUNDRAISER/EDUCATOR	127,108
ELLIOT D STEIN, C P A 2131 HOLLYWOOD BLVD., STE 505, HOLLYWOOD, FL	ACCOUNTING/TAX	67,415.
RON SEGGI - 452 CHELMSFORD ENTERTAINMENT ORLANDO, FLORIDA	EDUCATION	52,000.
CHARLES LIN TAIWAN, ROC	CHINA WHEELCHAIR PRO	53,000.
Total number of others receiving over \$50,000 for professional services	▶ 0	

**Part III** Statements About Activities (See instructions)

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>N/A</u></p> <p>(Must equal amounts on line 38, Part VI A, or line i of Part VI B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A. Other organizations checking 'Yes,' must complete Part VI B AND attach a statement giving a detailed description of the lobbying activities</p>		X
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)</p> <p style="text-align: center;"><b>SEE STATEMENT 14</b></p> <p>a Sale, exchange, or leasing of property?</p>	X	
b Lending of money or other extension of credit?	X	
c Furnishing of goods, services, or facilities?	X	
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below.)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
<p><b>Note</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments</p>		

**Part IV** Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV A.)
- 11b  A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV A.)
- 12  An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3).)

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

(a) Name(s) of supported organization(s)	(b) Line number from above

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



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting*

**Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	1,872,201.	759,679			2,631,880
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	9,003.	867.			9,870
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	1,881,204	760,546.			2,641,750.
24 Line 23 minus line 17	1,881,204	760,546			2,641,750
25 Enter 1% of line 23	18,812	7,605.			

26 Organizations described on lines 10 or 11 **a** Enter 2% of amount in column (e), line 24

26a	52,835.
26b	441,350
26c	2,641,750.
26d	451,220
26e	2,190,530
26f	82.92 %

**b** Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.

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

**d** Add: Amounts from column (e) for lines 18 9,870. 19                      22                      26b 441,350

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

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

27 Organizations described on line 12 **N/A**

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

(2001)                      (2000)                      (1999)                      (1998)                     

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

(2001)                      (2000)                      (1999)                      (1998)                     

**c** Add: Amounts from column (e) for lines 15                      16                      17                      20                      21                     

**d** Add: Line 27a total                      and line 27b total                     

**e** Public support (line 27c total minus line 27d total)

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

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

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

28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

**Part V Private School Questionnaire** (See instructions)  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement ) ----- ----- -----		
32	Does the organization maintain the following		
	a Records indicating the racial composition of the student body, faculty, and administrative staff?		
	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
	d Copies of all material used by the organization or on its behalf to solicit contributions?  If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement ) ----- -----		
33	Does the organization discriminate by race in any way with respect to		
	a Students rights or privileges?		
	b Admissions policies?		
	c Employment of faculty or administrative staff?		
	d Scholarships or other financial assistance?		
	e Educational policies?		
	f Use of facilities?		
	g Athletic programs?		
	h Other extracurricular activities?  If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement ) ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
	b Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75 50, 1975 2 C B. 587, covering racial nondiscrimination? If 'No,' attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check  **a** if the organization belongs to an affiliated group Check  **b** if you checked **a** and 'limited control' provisions apply

**Limits on Lobbying Expenditures**

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

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>		
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>		
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>		
<b>39</b> Other exempt purpose expenditures	<b>39</b>		
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>		
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table –			
<b>If the amount on line 40 is –</b>			
Not over \$500,000			
Over \$500,000 but not over \$1,000,000			
Over \$1,000,000 but not over \$1,500,000			
Over \$1,500,000 but not over \$17,000,000			
Over \$17,000,000			
<b>The lobbying nontaxable amount is –</b>			
20% of the amount on line 40			
\$100,000 plus 15% of the excess over \$500,000			
\$175,000 plus 10% of the excess over \$1,000,000	<b>41</b>		
\$225,000 plus 5% of the excess over \$1,500,000			
\$1,000,000			
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>		
<b>43</b> Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	<b>43</b>		
<b>44</b> Subtract line 41 from line 38 Enter 0 if line 41 is more than line 38	<b>44</b>		
<b>Caution: If there is an amount on either line 43 or line 44, you must file Form 4720</b>			

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots non taxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities** (See instructions.)  
 (For reporting only by organizations that did not complete Part VI A)

N/A

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

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

Yes	No	Amount

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

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

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

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

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

- (i) Cash
  - (ii) Other assets
- b Other transactions
- (i) Sales or exchanges of assets with a noncharitable exempt organization
  - (ii) Purchases of assets from a noncharitable exempt organization
  - (iii) Rental of facilities, equipment, or other assets
  - (iv) Reimbursement arrangements
  - (v) Loans or loan guarantees
  - (vi) Performance of services or membership or fundraising solicitations

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

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

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶  Yes  No

b If 'Yes,' complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

SPECIAL EVENTS WORKSHEET

SPECIAL EVENT	GROSS RECEIPTS	LESS CONTRI-BUTIONS	GROSS REVENUE	LESS DIRECT EXPENSES	NET INCOME OR LOSS
GOLF TOURNAMENT	\$ 153,160	\$ 0.	\$ 153,160.	\$ 2,435.	\$ 150,725
MUSIC EAGLE RIDGE EVENT	83,715	0	83,715	30,423	53,292
BERKLEY IRAN EVENT	81,450	0	81,450	2,750	78,700
SUBTOTAL	\$ 318,325.	\$ 0	\$ 318,325.	\$ 35,608	\$ 282,717
PRINCETON EVENT	55,264.	0	55,264.	15,644.	39,620.
SPECIAL EVENT SLO	13,000.	0	13,000	0.	13,000.
ATLANTA WINE EVENT	6,660.	0.	6,660.	890.	5,770.
12/16/01 EVENT	5,300	0	5,300.	0.	5,300.
WINE FOR WHEELS EVENT	2,780.	0.	2,780.	0.	2,780.
MARDI GRA EVENT	1,050	0	1,050	4,500	-3,450
*SUBTOTAL	\$ 84,054.	\$ 0	\$ 84,054.	\$ 21,034	\$ 63,020
TOTAL	\$ 402,379.	\$ 0.	\$ 402,379.	\$ 56,642	\$ 345,737.

\*EVENTS COMBINED ON THE RETURN'S STATEMENT AS THE FOURTH LARGEST EVENT.

EXCESS CONTRIBUTORS  
SCHEDULE A, PART IV-A, LINE 26B

CONTRIBUTOR	2001	2000	1999	1998	TOTAL
-------------	------	------	------	------	-------

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**WHEELCHAIR FOUNDATION**  
Federal ID # 94-3353881  
Asset Summary - Federal Tax Basis  
Period Ended 12/31/02

Company 80  
Page 1

Num	Loc	Property Description	Acquired	L	Method	Life	Cost/Basis	179 Exp/Adj	Add 30%	Prior Dep.	Current Dep.	Ending Dep.
<b>Group # 1 FURNITURE &amp; FIXTURES</b>												
1		1 OFFICE CHAIR - FRED	05/04/00	N	SI	7	587 56	0 00	0 00	139 90	83 94	223 84
2		1 CHAIR - CHRIS LLWIS	05/31/00	N	SL	7	503 91	0 00	0 00	113 98	71 99	185 97
3		1 MAP - CHRIS LEWIS O	09/10/00	N	SL	7	68 19	0 00	0 00	12 99	9 74	22 73
4		1 FILE CABINET - BLK	10/17/00	N	SL	7	216 49	0 00	0 00	36 08	30 93	67 01
5		2 MAHAOGANY DESK,	08/26/00	N	SL	7	1,975 00	0 00	0 00	376 19	282 14	658 33
6		2 EXLCUTIVE CHAIR -1	09/07/00	N	SL	7	350 00	0 00	0 00	66 67	50 00	116 67
7		2 EXLCUTIVE CHAIR -1	09/07/00	N	SL	7	296 76	0 00	0 00	56 52	42 39	98 91
8		2 FILE CABINET -FLA	09/07/00	N	SL	7	85 99	0 00	0 00	16 37	12 28	28 65
9		2 OAK DESK - FLA	09/01/00	N	SL	7	211 99	0 00	0 00	40 37	30 28	70 65
10		2 BLACK LEATHIE CHAI	09/01/00	N	SL	7	84 79	0 00	0 00	16 15	12 11	28 26
11		2 OAK FILE CABINET -	09/06/00	N	SL	7	105 99	0 00	0 00	20 19	15 14	35 33
12		2 PASS THROUGH OFFIC	09/11/00	R	SL	39	245 00	0 00	0 00	8 37	6 28	14 65
13		2 WINDOW TRLATMEN	10/18/00	N	SL	7	273 03	0 00	0 00	45 50	39 00	84 50
14		2 SIGN 2X6 ID	10/13/00	N	SL	7	328 60	0 00	0 00	58 68	46 94	105 62
15		2 OFFICL TABLE	11/15/00	N	SL	7	185 50	0 00	0 00	30 92	26 50	57 42
16		1 EXECUTIVE CHAIR	02/07/01	N	SL	7	611 88	0 00	0 00	80 13	87 41	167 54
17		1 EXECUTIVE CHAIR-M	02/06/01	N	SL	7	610 47	0 00	0 00	79 94	87 21	167 15
19		1 OFFICE FURNITURE -	09/06/01	N	SL	7	299 00	0 00	0 00	14 24	42 71	56 95
20		1 DESK - FRED	02/28/02	N	SL	7	530 38	0 00	0 00	0 00	63 14	63 14
21		1 CHAIR - FRED	03/31/02	N	SL	7	450 00	0 00	0 00	0 00	48 21	48 21
22		1 FILE CABINETS	06/30/02	N	SL	7	910 38	0 00	0 00	0 00	65 03	65 03
23		1 1 DESK CHAIR 2 VISIT	11/15/02	N	SL	7	1,941 75	0 00	0 00	0 00	46 23	46 23
24		1 4 CUBICLE WORKSTA	11/15/02	N	SL	7	9,765 36	0 00	0 00	0 00	232 51	232 51
<b>Group # 1 Total</b>							<b>20,638.02</b>	<b>0.00</b>	<b>0.00</b>	<b>1,213.19</b>	<b>1,432.11</b>	<b>2,645.30</b>
<b>Group # 2 EQUIPMENT</b>												
1		1 2 DIGITAL CAMLRAS	03/07/00	N	SL	5	2,679 20	0 00	0 00	982 37	535 84	1,518 21
2		1 DIGITAL CAMCORDE	03/07/00	N	SL	5	1,503 94	0 00	0 00	551 45	300 79	852 24
3		1 32" TV RCA & PANAS	05/04/00	N	SL	5	731 45	0 00	0 00	243 82	146 29	390 11
9		1 NIKON 980 & ATTAC	09/28/00	N	SL	5	1,579 76	0 00	0 00	394 94	315 95	710 89
11		2 TV & VCR	09/13/00	N	SL	5	381 56	0 00	0 00	101 75	76 31	178 06
13		2 LASER FAX MACHINE	09/06/00	N	SL	5	317 99	0 00	0 00	84 80	63 60	148 40
14		2 RLFRIGERATOR - I LA	09/01/00	N	SL	5	169 59	0 00	0 00	45 23	33 92	79 15
15		1 CAMERA ACCESSORIE	11/10/00	N	SL	5	508 37	0 00	0 00	118 62	101 67	220 29
16		1 PROJECTOR	12/10/00	N	SL	5	750 00	0 00	0 00	162 50	150 00	312 50
17		1 PHONE SYSTEM	03/16/01	N	SL	5	22,479 88	0 00	0 00	3,371 98	4,495 98	7 867 96
18		1 PHONES	04/02/01	N	SL	5	1,277 00	0 00	0 00	191 55	255 40	446 95
19		1 CASSETTE/CD PLAYE	06/01/01	N	SL	5	315 76	0 00	0 00	36 84	63 15	99 99
20		1 LABEL MAKER	07/02/01	N	SL	5	292 51	0 00	0 00	29 25	58 50	87 75
21		1 2 PROJECTORS	01/31/02	N	SL	5	4 350 00	0 00	0 00	0 00	797 50	797 50
22		1 CONTAINERS	04/16/02	N	SL	5	1,740 00	0 00	0 00	0 00	232 00	232 00
23		1 CONTAINERS	04/30/02	N	SL	5	1 740 00	0 00	0 00	0 00	232 00	232 00
<b>Group # 2 Total</b>							<b>40,817.01</b>	<b>0.00</b>	<b>0.00</b>	<b>6,315.10</b>	<b>7,858.90</b>	<b>14,174.00</b>
<b>Group # 3 MUSEUM EXHIBITION</b>												
1		1 IMAGE WEST PHOTO	07/20/00	N	SL	5	2,597 45	0 00	0 00	735 94	519 49	1,255 43
6		1 GRAPHICS, PHOTO CO	09/01/00	N	SL	7	11,137 00	0 00	0 00	2,121 33	1,591 00	3 712 33
7		1 LARGE MAP	09/01/00	N	SL	7	108 66	0 00	0 00	20 69	15 52	36 21
8		1 DISPLAY AT PIA 330	10/01/00	N	SI	7	1 650 00	0 00	0 00	294 64	235 71	530 35
9		1 MOUNT & FRAME MA	10/02/00	N	SL	7	750 00	0 00	0 00	133 93	107 14	241 07
12		1 GLOBE & LOGO	10/01/00	N	SL	7	1,629 34	0 00	0 00	290 95	232 76	523 71
15		1 FRAMED PRINTS	10/23/01	N	SL	5	1 314 91	0 00	0 00	43 83	262 98	306 81

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**WHEELCHAIR FOUNDATION**  
Federal ID # 94-3353881  
Asset Summary - Federal Tax Basis  
Period Ended 12/31/02

Company 80  
Page 2

Num	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add 30%	Prior Depr.	Current Depr.	Ending Depr.
Group # 3 MUSEUM EXHIBITION (Continued)												
16	1	FRAMED POSTERS	11/01/01	N	SL	5	432 00	0 00	0 00	14 40	86 40	100 80
17	1	RED, HOT & BLUE EX	11/18/01	N	SL	7	20,010 83	0 00	0 00	238 22	2,858 69	3,096 91
18	1	TV 27" SAMSUNG	06/15/00	N	SL	5	310 00	0 00	0 00	98 16	62 00	160 16
Group # 3 Total							<u>19,940.12</u>	<u>0.00</u>	<u>0.00</u>	<u>3,992.09</u>	<u>5,971.69</u>	<u>9,963.78</u>
Group # 5 COMPUTER EQUIPMENT												
2	1	DELL LAPTOP - FRED	05/31/00	N	SL	5	3,158 75	0 00	0 00	1,000 27	631 75	1,632 02
3	1	DELL LAPTOP JOEL	06/23/00	N	SL	5	3,054 82	0 00	0 00	916 44	610 96	1,527 40
4	1	3 PRINTERS/FAS SCAN	06/15/00	N	SL	5	960 00	0 00	0 00	304 00	192 00	496 00
6	1	PRINTER QL7050N SA	06/15/00	N	SL	5	900 00	0 00	0 00	285 00	180 00	465 00
7	1	5 FLAT SCREEN MONI	06/15/00	N	SL	5	9,250 00	0 00	0 00	2,929 17	1 850 00	4,779 17
8	1	20 GIG HARD DRIVES	06/15/00	N	SL	5	1 490 00	0 00	0 00	471 83	298 00	769 83
9	1	CD ROM WRITLR SAM	06/15/00	N	SL	5	210 00	0 00	0 00	66 50	42 00	108 50
10	1	PRINTER QL7050N SA	06/15/00	N	SL	5	900 00	0 00	0 00	285 00	180 00	465 00
11	1	COMPUTER - COSTCO	07/05/00	N	SL	5	1,407 24	0 00	0 00	422 17	281 45	703 62
13	1	ADOBE ACOBAT SOI	07/10/00	N	SL	3	284 49	0 00	0 00	142 25	94 83	237 08
14	1	EQUIPMENT FOR DSL	08/21/00	N	SL	5	2,882 56	0 00	0 00	768 68	576 51	1,345 19
15	1	MULTI MEDIA SPEAK	09/17/00	N	SL	5	108 24	0 00	0 00	27 06	21 65	48 71
16	1	LASER PRINTER/PHO	09/15/00	N	SL	5	3,828 11	0 00	0 00	1,020 83	765 62	1,786 45
17	1	SANYO 220 LUMEN P	09/19/00	N	SL	5	7,516 04	0 00	0 00	1,879 01	1 503 21	3 382 22
18	2	GAILWAY COMPUTIL	09/05/00	N	SL	5	3,026 30	0 00	0 00	807 01	605 26	1,412 27
24	1	COMPUTER-JEFF BEH	02/20/01	N	SL	5	2,114 31	0 00	0 00	352 39	422 86	775 25
25	1	COMPUTER-MARK	01/25/01	N	SL	5	2,115 41	0 00	0 00	387 83	423 08	810 91
26	1	SCANNER-MARK	02/03/01	N	SL	5	291 59	0 00	0 00	53 46	58 32	111 78
27	1	COMPUTER (S BEINK	02/20/01	N	SL	5	1,040 04	0 00	0 00	173 34	208 01	381 35
28	1	COMPUTER - CHRIS P	02/20/01	N	SL	5	1,212 84	0 00	0 00	202 14	242 57	444 71
29	1	COMPUTER - FRED G	03/14/01	N	SL	5	2,985 12	0 00	0 00	497 52	597 02	1,094 54
30	1	PRINTER - I RED GER	03/06/01	N	SL	5	226 75	0 00	0 00	37 79	45 35	83 14
31	1	WEBSITE COMPUTLR	02/28/02	N	SL	5	1 439 66	0 00	0 00	0 00	239 94	239 94
32	1	DLLL LAPTOP COMU	03/31/02	N	SL	5	3,250 73	0 00	0 00	0 00	487 61	487 61
33	1	COMPUTER	04/30/02	N	SL	5	717 70	0 00	0 00	0 00	95 69	95 69
34	1	2 PRINTERS	06/30/02	N	SL	5	517 80	0 00	0 00	0 00	51 78	51 78
35	1	COMPUTER BOXES JE	07/31/02	N	SL	5	1,586 95	0 00	0 00	0 00	132 25	132 25
36	1	DELL LAPTOP JEFF N	07/31/02	N	SL	5	2,170 39	0 00	0 00	0 00	180 87	180 87
37	1	NCAL COMPUTER BO	10/18/02	N	SL	5	786 98	0 00	0 00	0 00	26 23	26 23
38	1	COMPUTER BOX MAR	10/18/02	N	SL	5	1,573 96	0 00	0 00	0 00	52 47	52 47
39	1	JON GRANT COMPUT	10/31/02	N	SL	5	1,730 37	0 00	0 00	0 00	57 68	57 68
40	1	TOSHIBA LAPTOP JIN	11/30/02	N	SL	5	1,943 68	0 00	0 00	0 00	32 39	32 39
Group # 5 Total							<u>64,680.83</u>	<u>0.00</u>	<u>0.00</u>	<u>13,029.69</u>	<u>11,187.36</u>	<u>24,217.05</u>
Group # 6 WEBSITE												
1	1	WEBSITE - UNIVLRSA	12/01/00	N	SL	3	17,825 70	0 00	0 00	6,437 06	5,941 90	12,378 96
2	1	DOMAIN NAMES	01/09/01	N	SL	3	770 00	0 00	0 00	256 67	256 67	513 34
3	1	WEBSITE UPDATE	02/26/01	N	SL	3	5,125 00	0 00	0 00	1,423 61	1 708 33	3,131 94
4	1	WEBSITE UPDATE	03/08/01	N	SL	3	500 00	0 00	0 00	138 89	166 67	305 56
5	1	WEBSITE UPDATE	04/04/01	N	SL	3	687 50	0 00	0 00	171 88	229 17	401 05
6	1	CDW HARDWARE WE	10/31/02	N	SL	3	767 15	0 00	0 00	0 00	42 62	42 62
Group # 6 Total							<u>25,675.35</u>	<u>0.00</u>	<u>0.00</u>	<u>8,428.11</u>	<u>8,345.36</u>	<u>16,773.47</u>
Grand Total							<u>191,751.40</u>	<u>0.00</u>	<u>0.00</u>	<u>32,978.18</u>	<u>34,795.42</u>	<u>67,773.60</u>

CLIENT 5

WHEELCHAIR FOUNDATION

94-3353881

STATEMENT 1  
FORM 990, PART I, LINE 8  
NET GAIN (LOSS) FROM NONINVENTORY SALES

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE: 560.  
COST OR OTHER BASIS 560

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES \$ 0

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ 0.

STATEMENT 2  
FORM 990, PART I, LINE 9  
NET INCOME (LOSS) FROM SPECIAL EVENTS

<u>SPECIAL EVENTS</u>	<u>GROSS RECEIPTS</u>	<u>LESS CONTRI- BUTIONS</u>	<u>GROSS REVENUE</u>	<u>LESS DIRECT EXPENSES</u>	<u>NET INCOME (LOSS)</u>
GOLF TOURNAMENT	153,160	0	153,160.	2,435	150,725.
MUSIC EAGLE RIDGE EVENT	83,715.	0.	83,715.	30,423.	53,292.
BERKLEY IRAN EVENT	81,450.	0	81,450.	2,750.	78,700.
PRINCETON EVENT	84,054	0	84,054.	21,034.	63,020
TOTAL	<u>\$ 402,379.</u>	<u>\$ 0.</u>	<u>\$ 402,379.</u>	<u>\$ 56,642.</u>	<u>\$ 345,737.</u>

STATEMENT 3  
FORM 990, PART I, LINE 20  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

WHEELCHAIRS OPERATIONS NET ASSUMED

TOTAL \$ -734,285  
\$ -734,285

STATEMENT 4  
FORM 990, PART II, LINE 43  
OTHER EXPENSES

	(A) <u>TOTAL</u>	(B) <u>PROGRAM SERVICES</u>	(C) <u>MANAGEMENT &amp; GENERAL</u>	(D) <u>FUNDRAISING</u>
BANK CHARGES	2,642.	2,642		
COMPUTER CONSULTING & EXPENSES	17,255.	8,628.	4,313.	4,314.
COPY MACHINE EXPENSE	152.		152.	
DATA PROCESSING FEES	1,216.		1,216.	
DISTRIBUTION PERSONNEL	93,623.	93,623.		
DUES & SUBSCRIPTIONS	5,602.		5,602	
EDUCATIONAL MATERIALS	38,246	34,237.		4,009.
INSURANCE	16,715.	12,380.	2,788.	1,547
MANAGEMENT FEE BLACKHAWK SVCS	138,699.	69,349.	69,350.	
MANAGEMENT FEE TO LMW	18,028	18,028.		
MERCANT FEES	5,213	5,213.		
OUTSIDE SERVICES	99,655	83,885		15,770



CLIENT 5

WHEELCHAIR FOUNDATION

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STATEMENT 4 (CONTINUED)  
FORM 990, PART II, LINE 43  
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
PENSION FEES	1,480		1,480.	
PUBLIC AWARENESS	142,518			142,518
SCI DISABILITY AWARENESS FELLO	20,000.	20,000.		
STORAGE	21,175.	18,600.	2,575.	
TAXES, LICENCES, AND FILING FE	5,377		5,377.	
TO WHEELCHAIR OP DISTRIB PERSO	150,135.	142,635.		7,500.
TO WHEELCHAIR OP FOR PAYROLL	394,889.		394,889.	
UTILITIES	426.		426.	
WEBSITE FEE & MAINTENANCE	280.		280.	
TOTAL	<u>\$ 1,173,326</u>	<u>\$ 509,220.</u>	<u>\$ 488,448.</u>	<u>\$ 175,658.</u>

STATEMENT 5  
FORM 990, PART III  
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE FOUNDATION IS DEDICATED TO PROVIDE WHEELCHAIRS TO NEEDY PEOPLE THROUGHOUT THE WORLD, AND TO CARRY ON OTHER CHARITABLE AND EDUCATIONAL ACTIVITIES.

STATEMENT 6  
FORM 990, PART III, LINE A  
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
DURING 2002, THE FOUNDATION DELIVERED 52,618 WHEELCHAIRS TO NEEDY INDIVIDUALS WORLDWIDE		4,604,056.
DURING 2002, PUBLIC AWARENESS EDUCATIONAL MATERIALS WERE PUBLISHED TO CREATE AWARENESS REGARDING THE NEED FOR WHEELCHAIRS WORLDWIDE DUE TO FACTORS SUCH AS ILLNESS, ACCIDENTS, WAR INJURIES, LAND MINES AND OLD AGE		54,237.
	<u>\$ 0</u>	<u>\$ 4,658,293</u>

STATEMENT 7  
FORM 990, PART IV, LINE 57  
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 20,638.	\$ 2,645.	\$ 17,993
MACHINERY AND EQUIPMENT	105,498.	38,391.	67,107
MISCELLANEOUS	65,616	26,737	38,879
TOTAL	<u>\$ 191,752.</u>	<u>\$ 67,773.</u>	<u>\$ 123,979.</u>

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WHEELCHAIR FOUNDATION

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STATEMENT 8  
FORM 990, PART IV, LINE 58  
OTHER ASSETS

RENT DEPOSIT	\$	1,766.
W/C DEPOSIT		543
TOTAL	\$	<u>2,309.</u>

STATEMENT 9  
FORM 990, PART IV-A, LINE B(4)  
OTHER AMOUNTS

SPECIAL EVENT EXPENSES	\$	9,709
TOTAL	\$	<u>9,709.</u>

STATEMENT 10  
FORM 990, PART IV-B, LINE B(4)  
OTHER AMOUNTS

SPECIAL EVENT EXPENSES	\$	9,709.
TOTAL	\$	<u>9,709</u>

STATEMENT 11  
FORM 990, PART V  
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
STEPHEN P BEINKE 941 EAGLE RIDGE DRIVE DANVILLE, CA 94506-5870	PRESIDENT 40	\$ 70,615.	\$ 0.	\$ 0
EARL J CALLISON 376 SHIRE OAK COURT LAFAYETTE, CA 94549	VICE PRESIDENT AS REQUIRED	0.	0	0.
CHRISTOPHER J LEWIS 9000 CROW CANYON #S133 DANVILLE, CA 94506	DIRECTOR OF MAR 40	49,220.	0	0
DAVID E. BEHRING 3820 BLACKHAWK ROAD DANVILLE, CA 94506-4617	SECRETARY & DIR AS REQUIRED	0.	0	0
ELLIOT D STEIN 4132 WHISPERING OAKS LANE DANVILLE, CA 94506-5838	TREASURER & DIR SEE CONTRACTOR	0.	0.	0.

CLIENT 5

WHEELCHAIR FOUNDATION

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STATEMENT 11 (CONTINUED)  
FORM 990, PART V  
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
KENNETH E BEHRING 3820 BLACKHAWK ROAD DANVILLE, CA 94506-4617	CHAIRMAN & DIR AS REQUIRED	\$ 0	\$ 0	\$ 0
CHRISTOPHER L RUDD 20558 PACIFIC COAST HIGHWAY MALIBU, CA 90265	DIRECTOR AS REQUIRED	0.	0.	0
TOTAL		\$ 119,835.	\$ 0	\$ 0

STATEMENT 12  
FORM 990, PART VI, LINE 80B  
RELATED ORGANIZATIONS

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
BLACKHAWK SERVICES COMPANY		X
LMW CLASSIC CARS, INC.		X
THE BEHRING FOUNDATION	X	
WHEELCHAIR OPERATIONS FOUNDATION	X	

STATEMENT 13  
FORM 990, PART VI, LINE 90A  
LIST OF STATES WHICH THIS RETURN IS FILED

ALABAMA, ALASKA, CALIFORNIA, CONNECTICUT, DISTRICT OF COLUMBIA, FLORIDA, GEORGIA, ILLINOIS, KANSAS, MAINE, MASSACHUSETTS, MARYLAND, MICHIGAN, MINNESOTA, MISSISSIPPI, MISSOURI, NEW HAMPSHIRE, NORTH DAKOTA, NEVADA, NEW JERSEY, NEW MEXICO, NEW YORK, NORTH CAROLINA, OHIO, OREGON, PENNSYLVANIA, SOUTH CAROLINA, VIRGINIA, WASHINGTON, WISCONSIN

STATEMENT 14  
SCHEDULE A, PART III, LINE 2  
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC

THE FOUNDER OF THE FOUNDATION OWNS THE FACILITY OCCUPIED BY THE FOUNDATION.

THE FOUNDER OF THE FOUNDATION ADVANCED MONEY TO THE FOUNDATION ON A NON INTEREST BASIS IN 2002. AT 12/31/02, THE FOUNDATION OWED THE FOUNDER \$1,338,236

THE FOUNDATION PAID TO AFFILIATED COMPANIES OF THE FOUNDER \$256,699 FOR PAYROLL, OFFICE RENT AND MANAGEMENT. DURING THE PERIOD JANUARY 1, 2002 THROUGH JUNE 30, 2002, WHEELCHAIR OPERATIONS FOUNDATION INCURRED \$545,024 OF PAYROLL, OPERATING, DISTRIBUTION AND OVERHEAD EXPENSE ON BEHALF OF WHEELCHAIR FOUNDATION.

THE FOUNDATION PAID \$67,415 TO ELLIOT D. STEIN, C.P.A. FOR ACCOUNTING AND TAX SERVICES MR STEIN IS TREASURER AND A DIRECTOR OF THE FOUNDATION.

STATEMENT 14 (CONTINUED)  
SCHEDULE A, PART III, LINE 2  
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

STEVE BEINKE, PRESIDENT OF THE FOUNDATION RECEIVED \$70,615 IN WAGES IN 2002.

IN KIND CONTRIBUTIONS FROM COMPANIES OWNED BY THE FOUNDER OF THE FOUNDATION, WERE \$686,350 IN 2002.

ON JUNE 30, 2002, THE WHEELCHAIR OPERATION FOUNDATION ELECTED TO WIND UP AND DISSOLVE OPERATIONS. AS OF JULY 1, 2002 ITS ASSETS WERE TRANSFERRED TO THE FOUNDATION; ITS DEBTS AND LIABILITIES WERE ASSUMED BY THE FOUNDATION, RESULTING IN A NET LIABILITY ASSUMED OF \$734,285. ADDITIONALLY, \$1.5 MILLION OF THE ASSETS TRANSFERRED INCLUDED A RECEIVABLE DUE FROM A RELATED PARTY. SUCH AMOUNTS WERE COLLECTED IN AUGUST OF 2002.

CLIENT 5

WHEELCHAIR FOUNDATION

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## OTHER INFORMATION

NUMBER OF EMPLOYEES EMPLOYED IN THE PAY PERIOD THAT INCLUDES 3/12/02

NO EMPLOYEES UNTIL JULY 1, 2003

TOTAL	\$	0.
	\$	<u>0</u>

## STMT. OF FUNCTIONAL EXPENSES (990)

SPECIFIC ASSISTANCE TO INDIVIDUALS (SEE SCREEN 40)[O]

COST AND DELIVERY OF WHEELCHAIRS

TOTAL	\$	3,355,370
	\$	<u>3,355,370</u>

## STMT. OF FUNCTIONAL EXPENSES (990)

PAYROLL TAXES

PAYROLL TAXES, INSURANCE &amp; WORKERS COMP

TOTAL	\$	71,033
	\$	<u>71,033</u>

## STMT. OF FUNCTIONAL EXPENSES (990)

PAYROLL TAXES

PAYROLL TAX, INSURANCE, WORKERS COMP

TOTAL	\$	59,376
	\$	<u>59,376</u>

## STMT. OF FUNCTIONAL EXPENSES (990)

SUPPLIES

PROGRAM SUPPLIES

PROGRAM SUPPLIES - POSTAGE

	\$	69,538
		11,814
TOTAL	\$	<u>81,352</u>

## STMT. OF FUNCTIONAL EXPENSES (990)

TRAVEL

WHEELCHAIR DISTRIBUTION LODGING

WHEELCHAIR DISTRIBUTION MEALS &amp; MISC

WHEELCHAIR DISTRIBUTION AIRLINES

	\$	78,517
		64,094.
		66,799.
TOTAL	\$	<u>209,410</u>

## COMP. OF FIVE HIGHEST PAID EMPLOYEES

EXPENSE ACCOUNT/OTHER

NONEMPLOYEE COMPENSATION

TOTAL	\$	25,000
	\$	<u>25,000</u>

BALANCE SHEET  
SECURITIES (FORM 990) [O]

MERRILL LYNCH  
STOCK - NONNEGOTIABLE

	\$	18,111.
		<u>1.</u>
TOTAL	\$	<u><u>18,112.</u></u>

# Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ 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
  - If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)
- Note** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Part I Automatic 3-Month Extension of Time** — Only submit original (no copies needed)  
**Note** Form 990-T corporations requesting an automatic 6 month extension — check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization <b>WHEELCHAIR FOUNDATION</b>	Employer identification number <b>94-3353881</b>
	Number, street and room or suite number. If a P.O. box, see instructions <b>3820 BLACKHAWK ROAD</b>	
	City, town or post office. For a foreign address, see instructions <b>DANVILLE, CA 94506</b>	

Check type of return to be filed (file a separate application for each return)

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990 T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990 BL	<input type="checkbox"/> Form 990 T (Section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990 EZ	<input type="checkbox"/> Form 990 T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990 PF	<input type="checkbox"/> Form 1041 A	<input type="checkbox"/> Form 8870

- 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 will cover

1 I request an automatic 3 month (6 month, for 990-T corporation) extension of time until 8/15, 20 03, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ▶  calendar year 20 02 or
- ▶  tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

2 If this tax year 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. \$ \_\_\_\_\_ 0.

b If this application is for Form 990 PF or 990 T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ \_\_\_\_\_ 0.

c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ \_\_\_\_\_ 0.

**Signature and Verification**

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, and that I am authorized to prepare this form.

Signature ▶ [Handwritten Signature] Title ▶ CPIA Date ▶ 5/13/03

BAA For Paperwork Reduction Act Notice, see Instructions.