

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)
▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year
▶ The organization may have to use a copy of this return to satisfy state reporting requirements

Open to Public Inspection

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

B Check if applicable <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization Wallingford Public Access Association, Inc			D Employer identification number 06-1378847
		Number and street (or P O box if mail is not delivered to street address) Room/suite		E Telephone number 203 294-9722	
		128 Center Street,		City, town, or country State ZIP + 4	
		Wallingford CT 06492		F Enter 4-digit (GEN) ▶ 501(c)3	

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

G Accounting method Cash Accrual
Other (specify) ▶

I WEB SITE ▶ wpaatv@snet.net

J ORGANIZATION TYPE (check only one) - 501(c) () ◀ (insert no) 4947(a)(1) OR 527

H Check ▶ if the organization is NOT required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ▶ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail, it should file a return without financial data. SOME STATES REQUIRE A COMPLETE RETURN

L Add lines 5b, 6b, and 7b to line 9 to determine gross receipts. If \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 21,536

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 36 of the instructions)

1	Contributions, gifts, grants, and similar amounts received	SEE ATTACHED SCHEDULE	1	20,682
2	Program service revenue including government fees and contracts		2	
3	Membership dues and assessments		3	
4	Investment income	CD INTEREST INCOME	4	854
5a	Gross amount from sale of assets other than inventory		5a	
5b	Less cost or other basis and sales expenses		5b	
5c	Gain (or loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)		5c	0
6a	Gross revenue (not including \$ of contributions reported on line 1)		6a	
6b	Less direct expenses other than fundraising expenses		6b	
6c	Net income or (loss) from special events and activities (line 6a less line 6b)		6c	0
7a	Gross sales of inventory, less returns and allowances		7a	
7b	Less cost of goods sold		7b	
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)		7c	0
8	Other revenue (describe)		8	0
9	TOTAL REVENUE (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)		9	21,536
10	Grants and similar amounts paid (attach schedule)		10	
11	Benefits paid to or for members		11	
12	Salaries, other compensation, and employee benefits		12	16,480
13	Professional fees and other payments to independent contractors		13	2,651
14	Occupancy, rent, utilities, and maintenance		14	22,415
15	Printing, publications, postage, and shipping		15	305
16	Other expenses (describe) ▶ See Attached Worksheet		16	45,246
17	TOTAL EXPENSES (add lines 10 through 16)		17	87,097
18	Excess or (deficit) for the year (line 9 less line 17)		18	-65,561
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with 19 reported on prior year's return)		19	116,007
20	Other changes in net assets or fund balances (attach explanation)		20	
21	Net assets or fund balances at end of year (combine lines 18 through 20)		21	50,446

Part II Balance Sheets - If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	116,007	22 50,446
23 Land and buildings		23
24 Other assets (describe) ▶)	0	24 0
25 TOTAL ASSETS	116,007	25 50,446
26 TOTAL LIABILITIES (describe) ▶)	0	26 0
27 NET ASSETS OR FUND BALANCES (line 27 of column (B) MUST agree with line 21)	116,007	27 50,446

Part III Statement of Program Service Accomplishments (See page 39 of the instructions)

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts optional for others)

Table with 5 columns: Line number, Description, (Grants \$), Subtotal, Total. Includes rows for 28, 29, 30, 31, and 32 (TOTAL PROGRAM SERVICE EXPENSES).

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated See page 40 of the instructions)

Table with 5 columns: (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 & deferred compensation, (E) Expense account and other allowances.

Part V Other Information (Note the attachment requirement in General Instruction V, page 14)

Form with multiple questions (33-43) and Yes/No columns. Includes questions about IRS reporting, changes to documents, business activities, unrelated business income, liquidation, political expenditures, loans, 501(c)(7) organizations, 501(c)(3) organizations, and tax on line 40c.

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 the information is true and correct and that I am a duly licensed professional preparer (other than officer) is based on all information of which preparer has any knowledge

Feb 13, 2003 Date

President

(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(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.)

OMB No 1545-0047

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

Wallingford Public Access Association, Inc

Employer identification number

06-1378847

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

(See page 1 of the 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 & deferred compensation	(e) Expense account and other allowances
NONE				
	0	0	0	0
Total number of other employees paid over \$50,000	NONE			

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

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
	NONE	0
Total number of others receiving over \$50,000 for professional services	NONE	

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ <u>0</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) 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		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?		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)? <i>EMPLOYEE: \$ 87207 AND EMPLOYEE : \$ 7760</i>	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
Note 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		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the 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)
- 11 a 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)
- 11 b 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 page 5 of the 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 page 5 of the 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.)	79,996	7,935	37,126	49,498	174,555
16 Membership fees received	0	0	0	0	0
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	0	0	0	0	0
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	2,218	2,557	1,760	903	7,438
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
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.	0	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	0	0	0	0	0
23 Total of lines 15 through 22	82,214	10,492	38,886	50,401	181,993
24 Line 23 minus line 17	82,214	10,492	38,886	50,401	181,993
25 Enter 1% of line 23	822	105	389	504	
26 ORGANIZATIONS DESCRIBED ON LINES 10 OR 11 a Enter 2% of amount in column (e), line 24					26a 0
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.					26b
c Total support for section 509(a)(1) test. Enter line 24, column (e).					26c 0
d Add: Amounts from column (e) for lines 18 _____ 0 19 _____ 0 22 _____ 0 26b _____ 0					26d 0
e Public support (line 26c minus line 26d total)					26e 0
f PUBLIC SUPPORT PERCENTAGE (LINE 26E (NUMERATOR) DIVIDED BY LINE 26C (DENOMINATOR))					26f 0 00%
27 ORGANIZATIONS DESCRIBED ON LINE 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." DO NOT FILE THIS LIST WITH YOUR RETURN. Enter the sum of such amounts for each year.					
(2001) _____ 0 (2000) _____ 0 (1999) _____ 0 (1998) _____ 0					
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) _____ 0 (2000) _____ 0 (1999) _____ 0 (1998) _____ 0					
c Add: Amounts from column (e) for lines 15 _____ 174,555 16 _____ 0 17 _____ 0 20 _____ 0 21 _____ 0					27c 174,555
d Add: Line 27a total _____ 0 and line 27b total _____ 0					27d 0
e Public support (line 27c total minus line 27d total)					27e 174,555
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					27f 181,993
g PUBLIC SUPPORT PERCENTAGE (LINE 27E (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					27g 95.91%
h INVESTMENT INCOME PERCENTAGE (LINE 18, COLUMN (E) (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					27h 4.09%
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 page 7 of the 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)		
34 a 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 page 9 of the 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) <i>N/A</i>		(a) Affiliated group totals		(b) To be completed for ALL electing organizations	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36			
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37			
38	Total lobbying expenditures (add lines 36 and 37)	38	0		0
39	Other exempt purpose expenditures	39			
40	Total exempt purpose expenditures (add lines 38 and 39)	40	0		0
41	Lobbying nontaxable amount Enter the amount from the following table -				
	If the amount on line 40 is -				
	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				
	The lobbying nontaxable amount is -				
	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				
	\$225,000 plus 5% of the excess over \$1,500,000				
	\$1,000,000				
42	Grassroots nontaxable amount (enter 25% of line 41)	42	0		0
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0		0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0		0

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50 on page 11 of the instructions) *N/A*

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				0
46	Lobbying ceiling amount (150% of line 45(e))				0
47	Total lobbying expenditures				0
48	Grassroots nontaxable amount				0
49	Grassroots ceiling amount (150% of line 48(e))				0
50	Grassroots lobbying expenditures				0

Part VI-B

Lobbying Activity by Nonelecting Public Charities (See page 11 of the 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
		0

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

Line 16 (990-EZ) - Other Expenses

1	Portable Production Equipment	1	1,490
2	Editing Equipment	2	18,037
3	Cablecast Equipment/Transfer	3	1,045
4	Office Furniture	4	626
5	Studio	5	960
6	Studio Equipment	6	3,234
7	Equipment Repair	7	1,586
8	Marketing	8	1,886
9	OTHER EXPENSES CONTINUATION SHEET: SEE ATTACHED	16382	16,382
10	Total other deductions	10	45,246

Other Expenses (continued)	Total.	16,382
1 Office Expense.....	1	<u>525</u>
2 Security.....	2	<u>541</u>
3 Construction-Renovations.....	3	<u>12,627</u>
4 Payroll Taxes.....	4	<u>1,667</u>
5 Van Expenses.....	5	<u>1,022</u>