

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 20

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

C Name of organization: Red Wing Minnesota Area United Way, Inc
 Number and street (or P O box if mail is not delivered to street address): 413 West Third St
 City or town state or country and ZIP: Red Wing, MN. 55066

D Employer identification number: 41 6043633
E Telephone number: (651) 388-6309
F Accounting method: Cash Accrual
 Other (specify) ▶

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
I Enter 4-digit GEN ▶
M Check if the organization is not required to attach Sch B (Form 990 990-EZ or 990 PF)

J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

K Check here 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 Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 417,403

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

Revenue			
1	Contributions, gifts, grants and similar amounts received		
a	Direct public support	1a	422,283
b	Indirect public support	1b	1,215
c	Government contributions (grants)	1c	0
d	Total (add lines 1a through 1c) (cash \$ <u>423,498</u> noncash \$ <u>0</u>)	1d	423,498
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	
3	Membership dues and assessments	3	
4	Interest on savings and temporary cash investments	4	5,749
5	Dividends and interest from securities	5	
6a	Gross rents	6a	
b	Less rental expenses	6b	
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	
7	Other investment income (describe ▶ <u>Unrealized Capital Loss</u>)	7	(14,449)
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other
b	Less cost or other basis and sales expenses	8a	
c	Gain or (loss) (attach schedule)	8b	
d	Net gain or (loss) (combine line 8c columns (A) and (B))	8c	
e	Special events and activities (attach schedule)	8d	
9a	Gross revenue (not including \$ <u>0</u> of contributions reported on line 1a)	9a	2,605
b	Less direct expenses other than fundraising expenses	9b	0
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	2,605
10a	Gross sales of inventory, less returns and allowances	10a	
b	Less cost of goods sold	10b	
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	
11	Other revenue (from Part VII, line 103)	11	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	417,403
Expenses			
13	Program services (from line 44, column (B))	13	
14	Management and general (from line 44, column (C))	14	
15	Fundraising (from line 44, column (D))	15	
16	Payments to affiliates (attach schedule)	16	
17	Total expenses (add lines 13 and 14, column (A))	17	470,822
Net Assets			
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	(53,419)
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	214,842
20	Other changes in net assets or fund balances (attach explanation)	20	0
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	161,423

2002 2 0 CED
 SOA 031
 NOV 17 2003
 OGDEN, UT
 RECEIVED
 IRS-OSC

20 98

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. (See page 21 of the instructions.)

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 (attach schedule) (cash \$ <u>373,263</u> noncash \$ <u>0</u>)	373,263	373,263		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.				
26	Other salaries and wages	42,480	2,124	4,248	36,108
27	Pension plan contributions	1,274	64	127	1,083
28	Other employee benefits				
29	Payroll taxes	3,249	162	325	2,762
30	Professional fundraising fees				
31	Accounting fees	2,750	0	2,750	0
32	Legal fees				
33	Supplies	954	48	95	811
34	Telephone	1,068	53	107	908
35	Postage and shipping	1,655	84	165	1,406
36	Occupancy	3,600	180	360	3,060
37	Equipment rental and maintenance	2,377	119	238	2,020
38	Printing and publications				
39	Travel				
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	2,961	148	296	2,517
43	Other expenses not covered above (itemize): <u>Insurance</u>	1,885	94	188	1,603
b	<u>Campaign Expenses</u>	9,885	0	0	9,885
c	<u>Membership and Dues</u>	4,232	212	423	3,597
d	<u>Doubtful Pledges</u>	17,530	0	0	17,530
e	<u>Other</u>	1,659	717	215	727
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	470,822	377,268	9,537	84,017

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 (See page 24 of the instructions)

What is the organization's primary exempt purpose?

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)

a	<u>Program Services consist entirely of the distribution of collected contributions to various charities approved by the board of directors. see Sch 2</u>	(Grants and allocations \$ _____)	470,822
b		(Grants and allocations \$ _____)	
c		(Grants and allocations \$ _____)	
d		(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44 column (B) Program services)		470,822

Part IV Balance Sheets (See page 24 of the instructions)

Note		(A) Beginning of year		(B) End of year		
Where required attached schedules and amounts within the description column should be for end-of-year amounts only						
Assets	45	Cash—non interest bearing	2,490	45	100	
	46	Savings and temporary cash investments	151,354	46	132,371	
	47a	Accounts receivable		47c		
	b	Less allowance for doubtful accounts		47c		
	48a	Pledges receivable	402,720			
	b	Less allowance for doubtful accounts	51,000	346,956	48c	351,720
	49	Grants receivable			49	
	50	Receivables from officers directors trustees and key employees (attach schedule)			50	
	51a	Other notes and loans receivable (attach schedule)				
	b	Less allowance for doubtful accounts			51c	
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges	2,203	53	2,320	
	54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54	
	55a	Investments—land buildings and equipment basis				
	b	Less accumulated depreciation (attach schedule)			55c	
	56	Investments—other (attach schedule)			56	
	57a	Land, buildings and equipment basis ^{sch 3}	22,776			
	b	Less accumulated depreciation (attach schedule)	13,688	2,963	57c	9,088
	58	Other assets (describe <u>Beneficial Interest in Assets held by others</u>)	96,963	58	82,514	
59	Total assets (add lines 45 through 58) (must equal line 74)	602,929	59	578,113		
Liabilities	60	Accounts payable and accrued expenses	28,087	60	63,140	
	61	Grants payable	360,000	61	353,550	
	62	Deferred revenue		62		
	63	Loans from officers, directors trustees and key employees (attach schedule)		63		
	64a	Tax-exempt bond liabilities (attach schedule)		64a		
	b	Mortgages and other notes payable (attach schedule)		64b		
	65	Other liabilities (describe _____)		65		
66	Total liabilities (add lines 60 through 65)	388,087	66	416,690		
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	124,842	67	71,423	
	68	Temporarily restricted		68		
	69	Permanently restricted	90,000	69	90,000	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock trust principal or current funds		70		
	71	Paid-in or capital surplus or land building, and equipment fund		71		
	72	Retained earnings endowment accumulated income or other funds		72		
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72) column (A) must equal line 19 column (B) must equal line 21)	214,842	73	161,423	
	74	Total liabilities and net assets / fund balances (add lines 66 and 73)	602,929	74	578,113	

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.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions)

a	Total revenue, gains and other support per audited financial statements ▶	a	417,403
b	Amounts included on line a but not on line 12 Form 990	b	
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	417,403
d	Amounts included on line 12 Form 990 but not on line a	d	
(1)	Investment expenses not included on line 6b Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12 Form 990 (line c plus line d) ▶	e	417,403

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

a	Total expenses and losses per audited financial statements ▶	a	470,822
b	Amounts included on line a but not on line 17 Form 990	b	
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	470,822
d	Amounts included on line 17 Form 990 but not on line a	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17 Form 990 (line c plus line d) ▶	e	470,822

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter 0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Mary Plaid Red Wing, MN. 55066	Key Employee Executive Director 40 hours per week	28,130	844	-0-
See Sch (5) for list of Board of Directors.		-0-	-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 page 26 of the instructions

Part VI Other Information (See page 27 of the 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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		<input checked="" type="checkbox"/>
78b	If Yes has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
81a	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	
81b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
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? <i>Not Measured</i>	<input checked="" type="checkbox"/>	
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	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<input checked="" type="checkbox"/>	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		<input checked="" type="checkbox"/>
84b	If Yes, did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	<i>501(c)(4), (5), or (6) organizations</i> a Were substantially all dues nondeductible by members?	N/A	
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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	Dues, assessments, and similar amounts from members	N/A	
85d	Section 162(e) lobbying and political expenditures	N/A	
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	- 0 -	
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86a	<i>501(c)(7) orgs</i> Enter a Initiation fees and capital contributions included on line 12	N/A	
86b	Gross receipts included on line 12 for public use of club facilities		
87a	<i>501(c)(12) orgs</i> Enter a Gross income from members or shareholders		
87b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
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		<input checked="" type="checkbox"/>
89a	<i>501(c)(3) organizations</i> Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> section 4912 <input type="checkbox"/> section 4955 <input type="checkbox"/>		
89b	<i>501(c)(3) and 501(c)(4) orgs</i> 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		<input checked="" type="checkbox"/>
	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/>	0	
	d Enter Amount of tax on line 89c above reimbursed by the organization <input type="checkbox"/>	0	
90a	List the states with which a copy of this return is filed <input type="checkbox"/>		
90b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	2	
91	The books are in care of <input type="checkbox"/> <i>United Way office</i> Telephone no <input type="checkbox"/> <i>(651) 388-6309</i> Located at <input type="checkbox"/> <i>413 W. 3rd ST, Red Wing, MN.</i> ZIP + 4 <input type="checkbox"/> <i>55066</i>		
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 <input type="checkbox"/> 92 <i>N/A</i>		

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

	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 and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	5,749	
96 Dividends and interest from securities					
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 personal property					
99 Other investment income			14	(14,449)	
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			14	2,605	
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))				(6,095)	
105 Total (add line 104, columns (B), (D), and (E))					(6,095)

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 page 32 of the instructions)

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

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the 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	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the 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.

Please Sign: *Paul Harwood* Date: 11/15/03

resident

Date: _____ Check if self: Preparer's SSN or PTIN (See Gen. Inst. W): _____

SCHEDULE A
(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

OMB No 1545 0047

2002

Department of the Treasury
Internal Revenue Service

Supplementary Information—(See separate instructions)

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

Name of the organization

Red Wing Minnesota Area United Way, Inc.

Employer identification number

41 6043633

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
<i>NONE</i>				

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
<i>NONE</i>		

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
<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 ▶ \$ _____ (Must equal amounts on line 38, Part VI-A or line 1 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>		✓
<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>		
a Sale exchange or leasing of property?		✓
b Lending of money or other extension of credit?		✓
c Furnishing of goods services or facilities?		✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1 000)?		✓
e Transfer of any part of its income or assets?		✓
3 Does the organization make grants for scholarships fellowships student loans etc? (See Note below)		✓
4 Do you have a section 403(b) annuity plan for your employees?		✓
<p>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</p>		

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)
- 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 page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above
	12

- 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)	569,964	426,197	392,960	367,389	1,756,510		
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	10,492	6,618	3,334	2,979	23,423		
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	580,456	432,815	396,294	370,368	1,779,933		
24 Line 23 minus line 17	580,456	432,815	396,294	370,368	1,779,933		
25 Enter 1% of line 23	5,805	4,328	3,963	3,704			
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e) line 24				26a	N/A	
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		
d Add Amounts from column (e) for lines 18 _____ 19 _____					26d		
22 _____ 26b _____					26d		
e Public support (line 26c minus line 26d total)					26e		
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f	%	
27 Organizations described on line 12	a For amounts included in lines 15 16 and 17 that were received from a disqualified person prepare a list for your records to show the name of and total amounts received in each year from each disqualified person Do not file this list with your return Enter the sum of such amounts for each year						
(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 <u>1,756,510</u> 16 <u>- 0 -</u>					27c	1,756,510	
17 <u>- 0 -</u> 20 <u>- 0 -</u> 21 <u>- 0 -</u>					27d	- 0 -	
d Add Line 27a total <u>- 0 -</u> and line 27b total <u>- 0 -</u>					27e	1,756,510	
e Public support (line 27c total minus line 27d total)					27e	1,756,510	
f Total support for section 509(a)(2) test Enter amount from line 23 column (e)					27f	1,779,933	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g	98.68 %	
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h	1.32 %	

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)

	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		

N/A

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)

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

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)

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				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

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

RED WING MINNESOTA AREA UNITED WAY, INC
FORM 990
31-Dec-02

SCHEDULE 1

LINE 22 - GRANTS & ALLOCATIONS

PAYMENTS AND ALLOCATIONS TO NON-PROFIT AGENCIES APPROVED
BY THE UW BOARD OF DIRECTORS

\$373,263

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Deprec	Book Current Depreciation	Book End Depreciation	Book Net Book Value	Book Method	Book Period
Office Equipment											
1	File Cabinet & Desk	6/01/70	200 00	0 00	0 00	200 00	0 00	200 00	0 00	S/L	10 0
3	Two long tables	9/05/74	130 00	0 00	0 00	130 00	0 00	130 00	0 00	S/L	10 0
4	Six folding chairs	9/05/74	60 00	0 00	0 00	60 00	0 00	60 00	0 00	S/L	10 0
9	Paper Cutter	6/30/83	30 00	0 00	0 00	30 00	0 00	30 00	0 00	S/L	10 0000
14	Vinyl mat under desk	8/15/84	53 00	0 00	0 00	53 00	0 00	53 00	0 00	S/L	10 0000
17	HP Laser III P Printer	6/23/92	1,098 00	0 00	0 00	1,098 00	0 00	1,098 00	0 00	S/L	7 0
19	Micro Soft Works	6/23/92	119 00	0 00	0 00	119 00	0 00	119 00	0 00	S/L	10 0
20	ML-321 Printer	6/23/92	594 00	0 00	0 00	594 00	0 00	594 00	0 00	S/L	7 0
21	IBM EduQuest 45 sys w/printer(don	7/18/96	2,400 00	0 00	0 00	2,400 00	0 00	2,400 00	0 00	S/L	7 0
22	Lotus Software(Donated)	8/01/96	795 00	0 00	0 00	795 00	0 00	795 00	0 00	S/L	7 0
23	Gateway Computer	5/20/98	2,320 00	0 00	0 00	1,624 00	464 00	2,088 00	232 00	S/L	5 0
24	United Way Software	7/31/98	4,515 00	0 00	0 00	3,160 50	903 00	4,063 50	451 50	S/L	5 0
25	Ricoh FT 5540 copier (Grant)	10/30/99	875 00	0 00	0 00	379 00	175 00	554 00	321 00	S/L	5 0
26	Lateral file (donated)	12/17/99	250 00	0 00	0 00	73 50	36 00	109 50	140 50	S/L	7 0
27	Panifax UF-550 Fax Machine(Dona	10/17/01	250 00	0 00	0 00	10 41	50 00	60 41	189 59	S/L	5 0
28	Dell Computer	3/20/02	1,566 95	0 00c	0 00	0 00	245 25	245 25	1,321 70	S/L	5 0
29	Dell Computer	3/20/02	1,179 96	0 00c	0 00	0 00	184 92	184 92	995 04	S/L	5 0
30	IKON Printer/Copier	4/25/02	6,340 00	0 00c	0 00	0 00	903 24	903 24	5,436 76	S/L	5 0
	Office Equipment		22,775 91	0 00c	0 00	10,726 41	2,961 41	13,687 82	9,088 09		
	Grand Total		22,775 91	0 00c	0 00	10,726 41	2,961 41	13,687 82	9,088 09		

United Way - Red Wing
 Payments to Agencies
 Year End 12/31/02

BB-2a

	4/2/2002	4/2/2002	5/31/2002	6/28/2002	6/28/2002	8/13/2002	9/30/2002	9/30/2002	12/13/2002	12/31/2002	2002 Total Payment	Confr #
Agencies Unlimited Pre school	1,800.00	200.00									2,000.00	1
RC Southeastern Minnesota	1,808.51	191.49		2,000.00			2,000.00				8,000.00	2
Thrills Foundation	770.50	229.50									1,000.00	3
TReach	1,250.00			1,250.00			1,250.00				5,000.00	4
Way Scouts Gamblehaven Council	-1,497.49	3,997.49		2,500.00			2,500.00				10,000.00	5
atholic Charities Counseling	2,500.00										2,500.00	6
atholic Charities Goodhue County	1,820.00	430.00		2,250.00	3,000.00		2,250.00				12,000.00	7
Children's Home Society	170.00	830.00									1,000.00	8
Child Kids Preschool	999.00	501.00		1,500.00			1,500.00	1,500.00			7,500.00	9
ourage Center	1,940.00	60.00									2,000.00	10
urview Seminary Home Delivered Meals	13.50	1,636.50									1,650.00	11
with In Action Program	2,651.92	848.08		3,500.00			3,500.00				14,000.00	12
rl Scouts, Cannon Valley Council	1,643.70	106.30		1,750.00			1,750.00				7,000.00	13
odhue County American Red Cross	1,674.10	3,325.90		5,000.00			5,000.00				20,000.00	14
odhue County Court Services-RTOOL	3,000.00										3,000.00	15
odhue County Court Services Woman Wellneat	1,000.00										1,000.00	16
odhue County Education District	3,000.00	75.00		3,000.00			3,000.00				12,000.00	17
odhue County Historical Society Diversity	1,925.00										2,000.00	18
odhue County Public Health	2,000.00										2,000.00	19
odhue/Wabasha Sexual Assault Services	3,133.00	867.00		4,000.00			4,000.00				16,000.00	20
nger Prevention Council of Pierce Co	2,983.00	517.00									3,500.00	21
C Supported Employment Program	8,172.71	577.29		8,750.00			8,750.00				35,000.00	22
ational Kidney Foundation	475.00	25.00									500.00	23
DS Handle With Care	3,000.00			3,000.00			3,000.00				12,000.00	24
ukenia Society	295.00	205.00									500.00	25
S - Crossroads East Crisis Nursery	2,875.00	375.00		3,250.00			3,250.00				13,000.00	26
others Against Drunk Driving	950.00	50.00									1,000.00	27
AMI of Goodhue County	1,475.00	25.00						600.00			2,100.00	28
id Wing Area Children First	1,200.00	50.00		1,250.00			1,250.00				5,000.00	29
id Wing Area Coalition for Transitional Housing	12,403.00	97.00		12,500.00			12,500.00				50,000.00	30
id Wing Area Eating Disorder Aware & Prev	428.00	822.00		1,250.00			1,250.00				5,000.00	31
id Wing Area Food Shelf	629.00	1,171.00									1,800.00	32
id Wing Area Seniors	5,935.00	315.00		6,250.00			6,250.00				25,000.00	33
id Wing Environmental Learning Center	3,876.00	124.00									4,000.00	34
id Wing Public Library	745.00	255.00		4,250.00			4,250.00				17,000.00	35
id Wing Youth Outreach Program	4,250.00										1,500.00	36
teability	1,500.00										1,500.00	37
ivation Army	232.00	1,018.00		1,250.00			1,250.00				5,000.00	38

Sch 4



**United Way of Mid Wing
Payments to Agencies - Continued
Year End 12/31/02**

	4/2/2002	4/2/2002	5/31/2002	6/28/2002	6/28/2002	6/28/2002	8/13/2002	9/30/2002	9/30/2002	12/13/2002	12/31/2002	2001 Total Payment	Confr #
EMCAC Senior Dining Program	2,292 92	207 08										✓ 2,500 00	49
EMCIL	4,000 00											✓ 4,000 00	49
Green Rivers Community Action Crisis Program	4,250 00			4,250 00				4,250 00				✓ 17,000 00	49
Green Bluff Middle School Youth Frontiers	1,250 00			1,250 00				1,250 00				✓ 5,000 00	49
MCA Youth Programs	11,449 00	801 00	2,500 00	12,250 00				12,250 00				✓ 51,500 00	49
Youth Connections of Goodhue County	2,350 00	150 00										✓ 2,500 00	49
Young Adults Association	1250 00	1,000 00		2,250 00			1,000 00	1,250 00				✓ 1,000 00	49
						3,000 00						3,000 00	
Mid 813 Community Education												0 00	
American Red Cross-New York				52 92								52 92	
American Red Cross Pierce County				130 20								130 20	
Cancer Society				340 20								340 20	
Cystic Fibrosis Foundation				40 32								40 32	
Diabetes Association				122 64								122 64	
Epilepsy Foundation of Minnesota				174 72								174 72	
Multiple Sclerosis Society				520 80								520 80	
United Way Regional Hospice				21 00								21 00	
Wasa Childrens Home				8 40								8 40	
W Lutheran Child & Family				42 84								42 84	
September 11th Fund			800 00									800 00	
United Way Buffalo WI				200 00								200 00	
United Way of Greater Twin Cities				1,965 60								1,965 60	
United Way of Hastings				974 00								974 00	
United Way of Pepin County				200 00								200 00	
United Way of River Falls				310 00								310 00	
United Way of St Croix County				104 00								104 00	

Local Acct #3030 Design Donations Pay				5,207 64								27,090 27	
Local Acct #3040 Payments to Agnc	109,867 37	21,882 63		88,500 00			1,000 00	87,500 00		80,500 00		367,367 37	
Local Acct # 5910 Emerging Needs			2,500 00			6,000 00				1,500 00		10,600 00	

Sch (4)



2002 BOARD OF DIRECTORS

TERM EXP 1/2003

Harriet Eddlemon (2)
SECRETARY
Community Volunteer
(H) 388-9216
(F) 388-9216
heddlemon@charter net

Beth Krehbiel (2)
Fairview RW Health Serv
(W) 267-5063
(H) 345-4636
(F) 267-5934
bkreh11@fairview org

Stephen O'Keefe (2)
Goodhue County
(W) 267-4968
(H) 385-0198
(F) 267-4972
steve okeefe@co goodhue mn us

Pierre Menard
Wells Fargo Bank
(W) 385-2333
(H) 385-8042
(F) 385-2322
pierre menard@wellsfargo com

Brett Elford
TREASURER
Wells-Fargo Bank
(W) 385-2321
(H) 388-7310
(F) 385-2350
brett.elford@wellsfargo com

Frank Hanford
VICE PRESIDENT
Community Volunteer
(W) 388-7151
(H) 385-9370
frankh@sbradio com

Dan Smith
UPS
(W) 267-0512
(H) 388-9109
(F) 267-0524
dpsmith@ups com

Stephanie Fox
Treasure Island Resort and Casino
(W) 385-2722
(H) 715-381-5460
(F) 385-2706
stephaniefox@tucasino com

23 Board Members
(2) Second 3 yr term
* Filled vacancy
(W) Office phone number
(H) Home phone number

TERM EXP 1/2004

Tris Danelson (*)
Red Wing Chamber
(W) 388-4719
(H) 388-7891
(F) 388-6991
tris@redwingchamber com

Peggy Decker (2)
Fairview RW Clinic
(W) 267-5000
(H) 388-7561
decker@redwing net

Bill Brookshaw (*)
Ellsworth Ambulance
(W) 715-273-4879
(H) 715-273-5652
wjb6225@yahoo com

Colleen Clark (2)
Pierce Cty PHS
(W) 715-425-8022
(H) 388-2124
(F) 715-425-8221
clark5@redwing net

Jay Tauer
Red Wing Shoe Co
(W) 385-6612
(H) 651-322-2224
jaytaue@redwingshoe com

Neela Mollgaard
Goodhue Co PHS
(H) 388-9560
neela mollgaard@goodhue mn us

Sue Wolter
Burnside Elementary
(W) 385-5900
(H) 388-6828
(F) 385-8857
wolter6828@charter net

EXECUTIVE DIRECTOR
Mary Plein
(W) 388-6309
(H) 388-7771
(F) 385-8104

TERM EXP 1/2005

David Damerow (2)
PRESIDENT
(W) 651-380-2314 (cell)
(H) 507/289-5962
(F)
damerow@charter net

Michael Murphy (2)
Xcel Energy
ABEW Local 949
(W) 388-1121 x4253
(H) 388-8550
michael murphy@nmcco com

Tasha Kinney (2)
SE Tech College
(W) 385-6330
(H) 388-1238
(F) 385-6377
tkinney@southeasttech mnsu edu

Kay Kuhlmann (2)
City of Red Wing
(W) 385-3612
(H) 385-8836
(F) 388-9608
kay kuhlman@ci red-wing mn us

Sheila Beckner
Community Volunteer
(H) 388-9827
beckner@redwing net

Joyce Chitty
Xcel Energy
(W) 388-1121 x 4241
(H) 388-1365
jchitty@pressenter com

Christy Rikli
Express Personnel
(W) 388-6331
(H) 267-0103
(F) 388-1195

Kelly Smith
Red Wing Schools
(W) 385-4500
(H) 388-5118
(F) 385-4510
ksmith@redwing k12 mn us

OFFICE MANAGER
Meg Walch
(W) 388-6309
(H) 385-0085
(F) 385-8104



Red Wing Area United Way, Inc.
A Minnesota Non-Profit Organization

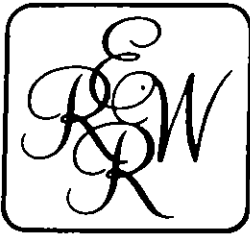
Financial Statements
Years Ended December 31, 2002 and 2001

Red Wing Area United Way, Inc
413 West Third Street
P O Box 319
Red Wing, Minnesota 55066
Phone 651/388-6309
Fax 651/388-8104
rwauw@redwing.net

Red Wing Area United Way, Inc.
Financial Statements
December 31, 2002 and 2001

Table of Contents

	<u>Page No</u>
Independent Auditor's Report	1
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	4
Statements of Functional Expenses	5
Notes to the Financial Statements	6 - 11



Erickson, Rietmann, Welsch & Roufs, Ltd.

P O Box 72 • 519 Bush Street • Red Wing, Minnesota 55066 • (651) 388-2858 • Fax 388-6414

Certified Public Accountants

DAVID L. ERICKSON, C P A • EUGENE T. RIETMANN, C P A • JAMES L. WELSCH, C P A • KENNETH J. ROUFS, C P A

Members of
American Institution of C P A 's
Minnesota Society of C P A 's
Wisconsin Society of C P A 's

CERTIFIED IN
Minnesota
Wisconsin

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS
RED WING AREA UNITED WAY, INC
RED WING, MN 55066

We have audited the accompanying statements of financial position of Red Wing Area United Way, Inc (a non-profit organization) as of December 31, 2002 and 2001, and the related statements of activity and cash flows and functional expenses for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Red Wing Area United Way, Inc, as of December 31, 2002 and 2001, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

ERICKSON, RIETMANN, WELSCH & ROUFS, LTD

July 17, 2003

Red Wing Area United Way, Inc.
Statements of Financial Position
December 31, 2002 and 2001

	<u>December 31,</u> 2002	<u>December 31,</u> 2001
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Petty cash	\$ 100	\$ 100
Cash in checking	0	2,390
Cash in money market savings	132,371	151,354
Pledges receivable – 2000-2001 campaign	0	28,596
Allowance for doubtful pledges	0	-15,000
Pledges receivable - 2001-2002 campaign	67,476	351,360
Allowance for doubtful pledges	-34,000	-18,000
Pledges receivable - 2002-2003 campaign	335,244	0
Allowance for doubtful pledges	-17,000	0
Prepaid insurance	1,308	1,184
Prepaid maintenance	712	649
Prepaid rent	300	300
Prepaid other expenses	0	70
Total Current Assets	<u>\$ 486,511</u>	<u>\$ 503,003</u>
<u>PROPERTY AND EQUIPMENT</u>		
Office and computer equipment	\$ 22,776	\$ 13,689
Accumulated depreciation	-13,688	-10,726
Net Property and Equipment	<u>\$ 9,088</u>	<u>\$ 2,963</u>
<u>OTHER ASSETS</u>		
Beneficial Interest in Assets Held by Others	<u>\$ 82,514</u>	<u>\$ 96,963</u>
Total Assets	<u>\$ 578,113</u>	<u>\$ 602,929</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Bank overdraft	\$ 39,614	\$ 0
Accounts Payable	0	342
Commitments to charitable agencies	353,550	360,000
Designated donations payable	23,526	27,745
Total Current Liabilities	<u>\$ 416,690</u>	<u>\$ 388,087</u>
<u>NET ASSETS</u>		
Unrestricted	\$ 71,423	\$ 124,842
Permanently restricted	90,000	90,000
Total Net Assets	<u>\$ 161,423</u>	<u>\$ 214,842</u>
Total Liabilities and Net Assets	<u>\$ 578,113</u>	<u>\$ 602,929</u>

See Notes to the Financial Statements

Red Wing Area United Way, Inc.
Statements of Activities
Years Ended December 31, 2002 and 2001

	<u>December 31,</u> <u>2002</u>	<u>December 31,</u> <u>2001</u>
<u>UNRESTRICTED NET ASSETS</u>		
<u>SUPPORT</u>		
Current year campaign pledges	\$ 437,576	\$ 488,281
Prior year campaign additions	3,572	1,440
Less Designations by donors for specific organizations	<u>-24,488</u>	<u>-32,986</u>
Total campaign results	416,660	456,735
Other support		
Contributions not pledged	14,788	16,767
Administrative fees retained on amounts designated by donors for specific organizations	962	1,358
Interest and dividend income	5,749	3,529
Bequests	7,835	0
Unrealized capital gains (losses)	-14,449	6,963
Raffle income	2,605	4,102
Miscellaneous	<u>253</u>	<u>1,002</u>
Total Unrestricted Support	<u>\$ 434,403</u>	<u>\$ 490,456</u>
 <u>EXPENSES</u>		
<u>Program Services</u>		
Charitable agency commitments	\$ 360,917	\$ 366,987
Emerging needs and emergency needs grants	10,600	13,500
Community initiative expenses	1,746	5,327
Program expenses	4,005	3,123
<u>Support Services</u>		
Management and general expenses	9,537	9,337
Fundraising expenses	<u>101,017</u>	<u>82,386</u>
Total Expenses	<u>\$ 487,822</u>	<u>\$ 480,660</u>
 INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	 <u>\$ -53,419</u>	 <u>\$ 9,796</u>
 <u>PERMANENTLY RESTRICTED NET ASSETS</u>		
Endowment fund contributions	<u>\$ 0</u>	<u>\$ 90,000</u>
INCREASE IN PERMANENTLY RESTRICTED NET ASSETS	<u>\$ 0</u>	<u>\$ 90,000</u>
 INCREASE (DECREASE) IN TOTAL NET ASSETS	 <u>\$ -53,419</u>	 <u>\$ 99,796</u>
Net Assets - Beginning of Year	<u>214,842</u>	<u>115,046</u>
<u>NET ASSETS - END OF YEAR</u>	<u>\$ 161,423</u>	<u>\$ 214,842</u>

See Notes to the Financial Statements

Red Wing Area United Way, Inc.
Statements of Cash Flows
Years Ended December 31, 2002 and 2001

	<u>December 31,</u> <u>2002</u>	<u>December 31,</u> <u>2001</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Increase (Decrease) in Total Net Assets	\$ -53,419	\$ 99,796
Adjustments to Reconcile Changes in Unrestricted Net Assets to Net Cash Provided by Operating Activities		
Depreciation	2,962	1,588
Decrease (Increase) in pledges receivable	-4,764	-55,298
Decrease (Increase) in prepaid insurance	-124	-157
Decrease (Increase) in prepaid maintenance	-63	-5
Decrease (Increase) in prepaid rent	0	-25
Decrease (Increase) in prepaid other expenses	70	-70
Increase (Decrease) in commitments to agencies	-10,669	20,031
Increase (Decrease) in accounts payable	-342	342
Net cash provided from (used by) Operating Activities	<u>\$ -66,349</u>	<u>\$ 66,202</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Unrealized loss (gain) on beneficial interest in assets held by others	\$ 14,449	\$ -6,963
Purchase of equipment	-9,087	-250
Net cash provided from (used by) Investing Activities	<u>\$ 5,362</u>	<u>\$ -7,213</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Endowment fund contributions	\$ 0	\$ -90,000
Net cash used by Financing Activities	<u>\$ 0</u>	<u>\$ -90,000</u>
Net Increase (Decrease) in cash	\$ -60,987	\$ -31,011
<u>CASH BALANCE - JANUARY 1</u>	<u>153,844</u>	<u>184,855</u>
<u>CASH BALANCE - DECEMBER 31</u>	<u>\$ 92,857</u>	<u>\$ 153,844</u>
<u>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</u>		
Cash paid during the year for		
Interest	\$ 0	\$ 0
Income Taxes	0	0

See Notes to the Financial Statements

Red Wing Area United Way, Inc.
Statements of Functional Expenses
Years Ended December 31, 2002 and 2001

	Year Ended December 31, 2002			Year Ended December 31, 2001				
	Program Services	Mgmt & General	Fund-raising	Total	Program Services	Mgmt & General	Fund-raising	Total
Payments to Agencies								
Charitable agency commitments	\$360,917	\$ 0	\$ 0	\$360,917	\$366,987	\$ 0	\$ 0	\$366,987
Additional agency payments	10,600	0	0	10,600	13,500	0	0	13,500
Community initiative payments	1,746	0	0	1,746	5,327	0	0	5,327
Compensation & Related Expenses								
Salaries	2,123	4,248	36,108	42,480	1,997	3,993	33,944	39,934
Payroll taxes	162	325	2,762	3,250	153	305	2,595	3,053
Employee benefits	64	127	1,083	1,274	46	91	775	912
Advertising	0	117	0	117	0	113	0	113
Occupancy	180	360	3,060	3,600	165	330	2,805	3,300
Telephone	53	107	908	1,068	49	98	833	980
Office supplies	48	95	811	954	58	177	992	1,167
Professional fees	0	2,750	0	2,750	0	2,675	0	2,675
Consulting fees	0	0	0	0	0	500	0	500
Campaign expenses	0	0	9,885	9,885	0	0	9,602	9,602
Postage	84	165	1,406	1,654	54	107	909	1,070
Insurance & bond	94	188	1,603	1,885	87	173	1,478	1,738
Membership & dues	212	423	3,597	4,232	196	393	3,340	3,929
Education	40	80	676	795	40	81	689	810
Miscellaneous	678	18	51	747	121	45	282	448
Repairs & maintenance	119	238	2,020	2,377	78	157	1,331	1,566
Depreciation	148	296	2,517	2,961	79	159	1,350	1,588
Doubtful pledges	0	0	34,530	34,530	0	0	21,461	21,461
Totals	\$377,268	\$ 2,537	\$101,017	\$487,822	\$388,937	\$ 9,337	\$ 82,386	\$480,660

See Notes to the Financial Statements

Red Wing Area United Way, Inc.
Notes to the Financial Statements
December 31, 2002 and 2001

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Red Wing Area United Way, Inc (the "Corporation") is a Minnesota non-profit organization incorporated for the purpose of raising community funds to distribute to various non-profit agencies each year. The Corporation conducts an annual fund raising campaign during the months of September through November. The Corporation obtains pledges which are to be paid in full by December 31 of the following year. The corporation distributes the funds collected to the various agencies on a quarterly basis during the following year payable on March 31, June 30, September 30, and December 31. The corporation budgets on an annual basis for the campaign and administrative costs.

Promises to Give (Pledges Receivable)

Contributions are recognized when the donor makes a pledge to give to the organization, that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. All the pledges receivable are from individuals or companies located in the Red Wing, Minnesota, area.

Contributed Services

During the years ended December 31, 2002 or 2001, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

Methods of Accounting

The financial statements of the Red Wing Area United Way, Inc have been prepared using the accrual basis of accounting.

Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Corporation reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Corporation reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Red Wing Area United Way, Inc.

Notes to the Financial Statements

December 31, 2002 and 2001

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Property and equipment consists of office equipment owned by the Corporation. These assets are stated at cost, or estimated historical cost if the actual cost was unavailable. Fixed assets are being depreciated over a five to ten year life using the straight line method of depreciation. Depreciation for the periods applies 100% to assets carried at historical cost. It is the policy of the Corporation to expense small equipment items costing under \$100.00.

Using the above valuation and depreciation methods, the following disclosures are made:

	<u>Dec 31,</u> <u>2002</u>	<u>Dec 31,</u> <u>2001</u>
Major classes of depreciable assets		
Computer equipment	\$ 21,178	\$ 12,091
Office equipment	1,598	1,598
Accumulated depreciation	<u>-13,688</u>	<u>-10,726</u>
Net property and equipment	<u>\$ 9,088</u>	<u>\$ 2,963</u>
Current year depreciation	<u>\$ 2,962</u>	<u>\$ 1,588</u>

Cash and Cash Equivalents

Cash consists of petty cash, cash in checking, and cash in a money market savings account. All accounts are stated at cost which equals market. For purposes of the Statements of Cash Flows, the Corporation considers the money market savings account to be cash.

Beneficial Interest in Assets Held by Others

During 2001, the Corporation received a bequest of \$90,000 from a donor. The proceeds were used to establish the Red Wing Area United Way Endowment Fund (the "Fund") with The St. Paul Foundation (the "Foundation"), St. Paul, Minnesota. All contributions to the Fund are irrevocable. The Foundation has ultimate authority and control over the Fund and all distributions from the Fund. The Foundation will distribute to the Corporation such amounts of the Fund's net income or principal or both as determined by the spending policy adopted by the Foundation and amended from time to time, at such times as the Foundation deems appropriate.

Distributions are made to the Company from the Fund annually. Half of the distribution is paid in May and the second half in October. The Foundation has adopted a method for the distribution from permanent endowment funds by using a spending policy factor to convert the current market value into a 16 quarter average market value. The payout calculation seeks to provide a consistent and predictable flow of income for charitable distribution while protecting principal.

Red Wing Area United Way, Inc.
Notes to the Financial Statements
December 31, 2002 and 2001

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Beneficial Interest in Assets Held by Others, CONTINUED

As of December 31, 2002 and 2001, the Corporation recognized an asset of \$82,514 and \$96,963, respectively, as a beneficial interest in assets held by others. This included the initial donation of \$90,000, less realized gains paid to the Corporation, and a market adjustment for unrealized gains and losses.

Commitment to Charitable Agencies

Commitment to charitable agencies represent the commitments made to agencies by December 31, but paid during the following calendar year.

Net Assets

Net assets represent the excess of assets of the Corporation on December 31 including pledges receivable, over liabilities. The Corporation maintains the net assets as a reserve to meet all charitable agency payments, and administrative costs. At December 31, 2002, net assets consisted of \$86,809 in unrestricted funds and \$90,000 in permanently restricted funds. At December 31, 2001, net assets consisted of \$124,842 in unrestricted funds and \$90,000 in permanently restricted funds. The Corporation bylaws state that net assets shall be maintained at no lower than 15% of the current fiscal year's budget of expenditures. As December 31, 2002, this required a net asset balance of \$77,340.

Income Taxes

The Corporation is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. All non-profit organization returns have been filed with the Internal Revenue Service (Form 990) and with the State of Minnesota. The Corporation has been classified as a publicly supported organization that is not a private foundation under Internal Revenue Code Section 509(a).

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Financial Instruments

The fair values of the Corporation's financial instruments approximates carrying values.

Red Wing Area United Way, Inc.

Notes to the Financial Statements

December 31, 2002 and 2001

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Allocation of Costs

In the "Statements of Functional Expenses," joint costs for Program Services, Management and General, and Fundraising have been allocated five-percent (5%) to Program Services, ten-percent (10%) to Management and General, and eighty-five-percent (85%) to Fundraising. This has resulted in an allocation of joint costs as follows:

	<u>Program Services</u>	<u>Mgmt & General</u>	<u>Fund- raising</u>	<u>Total</u>
Year Ended December 31, 2002	\$ 3,327	\$ 6,653	\$ 56,551	\$ 66,531
Year Ended December 31, 2001	\$ 3,002	\$ 6,004	\$ 51,041	\$ 60,047

The total cost of fundraising activities was \$101,018 for 2002 and \$82,386 for 2001.

Overhead Ratio

The overhead ratio is equal to management and general, and fundraising expenses (less doubtful pledges) divided by total campaign support and all other revenue sources. The ratio is calculated below using the Gross Method recommended in Functional Expenses and Overhead Reporting Guidelines for United Ways, United Way of America, 1998.

Numerator	Management and general expenses	\$ 9,537
	Fundraising expenses	101,018
	Less doubtful pledges	<u>-34,530</u>
	Total numerator	<u>\$ 76,025</u>
Denominator	Total campaign results and other unrestricted support	\$ 434,403
	Add amounts designated by donors for specific organizations (not included in campaign results and other support)	24,488
	Less the portion of designations retained as fee revenue	<u>-962</u>
	Total denominator	<u>\$ 457,929</u>
	Numerator/Denominator expressed as a percent	<u>16.60%</u>

Red Wing Area United Way, Inc.
Notes to the Financial Statements
December 31, 2002 and 2001

Reclassifications

The Corporation reclassified some figures in prior year financial statements and footnotes to conform with the 2002 presentation.

NOTE 2 - PROMISES TO GIVE (PLEDGES RECEIVABLE)

The amount due from Pledges Receivable consists of the following

	<u>Dec 31,</u> <u>2002</u>	<u>Dec 31,</u> <u>2001</u>
2000-01 campaign	\$ 0	\$ 28,596
Allowance for doubtful pledges	<u>0</u>	<u>-15,000</u>
Net Pledges Receivable	<u>\$ 0</u>	<u>\$ 13,596</u>
2001-02 campaign	\$ 67,476	\$ 351,360
Allowance for doubtful pledges	<u>-34,000</u>	<u>-18,000</u>
Net Pledges Receivable	<u>\$ 33,476</u>	<u>\$ 333,360</u>
2002-02 campaign	\$ 335,244	\$ 0
Allowance for doubtful pledges	<u>-17,000</u>	<u>0</u>
Net Pledges Receivable	<u>\$ 318,244</u>	<u>\$ 0</u>
Total campaigns	\$ 402,720	\$ 379,956
Allowance for doubtful pledges	<u>-51,000</u>	<u>-33,000</u>
Net Pledges Receivable	<u>\$ 351,720</u>	<u>\$ 346,956</u>

Donor restricted pledges were recorded as Designated Donations Payable for the years 2002 and 2001

All pledges receivable at December 31, 2002 and 2001 are due in less than twelve months. The Corporation maintains an allowance for doubtful pledges, the amount of which is based on past history of pledge collections. The fair value of the promises to give (pledges receivable) is considered to be the net values shown above at December 31, 2002 and 2001.

NOTE 3 - CLAIMS AND JUDGEMENTS

The Red Wing Area United Way, Inc had no outstanding claims, litigation or judgements at December 31, 2002 or 2001

Red Wing Area United Way, Inc.

Notes to the Financial Statements

December 31, 2002 and 2001

NOTE 4 – CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The Corporation maintains cash balances at the Associated Bank of Red Wing, Minnesota. The balances are insured by the Federal Deposit Insurance Corporation up to \$100,000. At December 31, 2002, the Corporation's cash balances were totally insured.

NOTE 5 – OPERATING LEASE

The Corporation leases its office space located at 413 West Third Street, Red Wing, Minnesota. As of December 31, 2002, either party to the lease for the year 2003 can cancel the agreement by giving a 90-day notice of cancellation.

The following is a schedule of future minimum lease payments required under the above operating lease as of December 31, 2002.

<u>Year Ending</u>	<u>Amount</u>
12/31/2002	\$ 900 00

Office lease costs for the years ending December 31, 2002 and 2001 was \$3,300 per year.

NOTE 6 – DEFINED CONTRIBUTION PLAN

The Corporation sponsors a saving incentive match plan (S I M P L E) for employees covering substantially all of its employees. Contributions are determined by a 3% company matching of participating employees' compensation, and totaled \$1,274 and \$912 in 2002 and 2001, respectively.

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box **Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868**
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time--Must File Original and One Copy

Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization RED WING MINNESOTA AREA UNITED WAY, INC	Employer identification number 41 6043633
	Number street and room or suite no If a P O box see instructions 413 WEST THIRD STREET	For IRS use only
	City town or post office state and ZIP code For a foreign address see instructions RED WING, MINNESOTA 55066	

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

- Form 990
 Form 990-EZ
 Form 990-T (sec 401(a) or 408(a) trust)
 Form 1041-A
 Form 5227
 Form 8870
 Form 990-BL
 Form 990-PF
 Form 990-T (trust other than above)
 Form 4720
 Form 6069

STOP Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868

- 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

4 I request an additional 3-month extension of time until **NOVEMBER 15** 20 **03**

5 For calendar year **02** or other tax year beginning _____ 20 _____ and ending _____ 20 _____

6 If this tax year is for less than 12 months check reason Initial return Final return Change in accounting period

7 State in detail why you need the extension

8a 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 \$ _____

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 and any amount paid previously with Form 8868 \$ _____

c **Balance Due** Subtract line 8b from line 8a 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 form 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  Title **CPA** Date **8-14-03**

Notice to Applicant—To Be Completed by the IRS

- We **have** approved this application Please attach this form to the organization's return
- We **have not** approved this application However we have granted a 10 day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return
- We **have not** approved this application After considering the reasons stated in item 7 we cannot grant your request for an extension of time to file We are not granting a 10-day grace period
- We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested
- Other

By _____ Date _____

Alternate Mailing Address — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Type or print	Name ERICKSON, RIETMANN, WELSCH & ROUFS, LTD
	Number and street (include suite room or apt no) Or a P O box number 519 BUSH STREET, PO BOX 72
	City or town, province or state and country (including postal or ZIP code) RED WING, MINNESOTA 55066

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545 1709

▶ 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	Name of Exempt Organization RED WING MINNESOTA AREA UNITED WAY, INC	Employer identification number 41 6043633
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 413 WEST THIRD STREET	
	City town or post office state and ZIP code For a foreign address see instructions RED WING, MN 55066	

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 (sec 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 **AUGUST 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

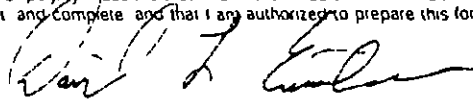
3a If this application is for Form 990-BL 990-PF 990 T 4720 or 6069 enter the tentative tax less any nonrefundable credits See instructions \$ _____

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 \$ _____

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 form 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 ▶  Title ▶ **CPA** Date ▶ **5-12-03**