

Return of Organization Exempt From Income Tax

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

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

A For the 2001 calendar year, or tax year period beginning JUL 1, 2001 and ending JUN 30, 2002

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: REHABILITATION OPPORTUNITIES, INC. D Employer identification number: 52-0857131. E Telephone number: (301) 731-4242. F Accounting method: Cash, Accrual.

G Web site WWW.ROIWORKS.ORG. H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? No. H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? N/A. H(d) Is this a separate return filed by an organization covered by a group ruling? No.

J Organization type (check only one) [X] 501(c)(3) [ ] 4947(a)(1) or [ ] 527. K Check here [ ] if the organization's gross receipts are normally not more than \$25,000.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 3,927,662. M Check [ ] if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sale of assets other than inventory; 8b Less cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue (not including reported on line 1a); 9b Less direct expenses other than fundraising expenses; 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

SCANNED OCT 29 2002

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

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include 22 Grants and allocations, 23 Specific assistance, 24 Benefits paid, 25 Compensation of officers, etc. Total for 44: 2,764,173. / 2,394,122. / 271,358. / 98,693.

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 [X] No

If "Yes," enter (i) the aggregate amount of these joint costs \$ (ii) the amount allocated to Program services \$ (iii) the amount allocated to Management and general \$ and (iv) the amount allocated to Fundraising \$

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? PROVIDES SHELTERED EMPLOYMENT TO HANDICAPPED PERSONS

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.

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

Table with 2 columns: Description of program service, Program Service Expenses. Row a: OPERATION OF WORKSHOP FOR MENTALLY AND PHYSICALLY HANDICAPPED (Grants and allocations \$ 2,394,122.). Row e: Other program services (Grants and allocations \$). Row f: Total of Program Service Expenses (should equal line 44, column (B), Program services) 2,394,122.

**Part IV Balance Sheets**

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

		(A) Beginning of year		(B) End of year	
Assets	45 Cash - non-interest-bearing	570,185.	45	2,328.	
	46 Savings and temporary cash investments	479,813.	46	1,017,093.	
	47 a Accounts receivable	151,823.			
	b Less allowance for doubtful accounts		47b		
			85,530.	47c	151,823.
	48 a Pledges receivable				
	b Less allowance for doubtful accounts			48c	
	49 Grants receivable			49	150,000.
	50 Receivables from officers, directors, trustees, and key employees			50	
	51 a Other notes and loans receivable				
	b Less allowance for doubtful accounts			51b	
				51c	
	52 Inventories for sale or use			52	
	53 Prepaid expenses and deferred charges	26,236.	53		29,042.
	54 Investments - securities STMT 5 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	195,912.	54		172,798.
55 a Investments - land, buildings, and equipment basis					
b Less accumulated depreciation			55a		
			55b		
56 Investments - other			56		
57 a Land, buildings, and equipment basis	7,227,054.				
b Less accumulated depreciation	1,037,570.				
	2,550,828.	57a	57b	6,189,484.	
58 Other assets (describe SEE STATEMENT 6 )	13,238.	58		152,534.	
59 Total assets (add lines 45 through 58) (must equal line 74)	3,921,742.	59		7,865,102.	
Liabilities	60 Accounts payable and accrued expenses	144,352.	60	654,918.	
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees		63		
	64 a Tax-exempt bond liabilities		64a		
	b Mortgages and other notes payable	511,347.	64b		468,770.
	65 Other liabilities (describe SEE STATEMENT 7 )	463,339.	65		3,072,379.
66 Total liabilities (add lines 60 through 65)	1,119,038.	66		4,196,067.	
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	2,032,254.	67	2,149,035.	
	68 Temporarily restricted	770,450.	68	1,520,000.	
	69 Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds		70		
	71 Paid-in or capital surplus, or land, building, and equipment fund		71		
	72 Retained earnings, endowment, accumulated income, or other funds		72		
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 column (B) must equal line 21)	2,802,704.	73		3,669,035.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	3,921,742.	74		7,865,102.

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 VII Analysis of Income-Producing Activities** (See Specific Instructions on page 32)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income			(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	
93 Program service revenue				
a _____				
b _____				
c _____				
d _____				
e _____				
f Medicare/Medicaid payments				
g Fees and contracts from government agencies				2,032,456.
94 Membership dues and assessments				
95 Interest on savings and temporary cash investments			14	12,400.
96 Dividends and interest from securities				
97 Net rental income or (loss) from real estate				
a debt-financed property	531120	126,804.		
b not debt-financed property				
98 Net rental income or (loss) from personal property				
99 Other investment income				
100 Gain or (loss) from sales of assets other than inventory				<24,032.>
101 Net income or (loss) from special events				
102 Gross profit or (loss) from sales of inventory				
103 Other revenue				
a SERVICES TO PUBLIC				422,377.
b OTHER INCOME			03	56,022.
c _____				
d _____				
e _____				
104 Subtotal (add columns (B), (D), and (E))		126,804.		68,422.
105 Total (add line 104, columns (B) (D), and (E))				2,430,801.
				2,626,027.

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 Specific Instructions on page 32)

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)
93	FEEES TO OPERATE WORKSHOP FOR MENTALLY AND PHYSICALLY HANIDACAPPED
103A	OPERATION OF WORKSHOP FOR MENTALLY AND PHYSICALLY HANDICAPPED
103B	OTHER INCOME USED TO OPERATE WORKSHOP FOR MENTALLY AND PHYSICALLY
&100	HANDICAPPED

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions on page 33)

(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 Specific Instructions on page 33)

- (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

completing schedules and statements, and to the best of my knowledge and belief it is true information of which preparer has any knowledge.

0/15/02 RORY BRETT - EXECUTIVE DIRECTOR

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

Department of the Treasury  
Internal Revenue Service

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

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

**Supplementary Information-(See separate instructions.)**

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

OMB No 1545-0047

**2001**

Name of the organization

REHABILITATION OPPORTUNITIES, INC.

Employer identification number  
52 0857131

**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
RORY BRETT ----- 307 HEATHFIELD LANE ANNAPOLIS, MD	EXEC. DIR 45	95,880.		
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-----				
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-----				
Total number of other employees paid over \$50,000 ▶	0			

**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 -----		
-----		
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-----		
-----		
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-----		
Total number of others receiving over \$50,000 for professional services ▶	0	

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

Schedule A (Form 990 or 990-EZ) 2001

**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: \$ _____ \$ _____ (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)?		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	
<b>Note:</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 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

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	205,047.	211,555.	186,781.	125,825.	729,208.
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	2,526,129.	2,623,831.	2,323,169.	2,066,234.	9,539,363.
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	79,116.	56,830.	31,998.	30,903.	198,847.
19 Net income from unrelated business activities not included in line 18	114,681.	111,209.	126,755.	124,629.	477,274.
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	2,924,973.	3,003,425.	2,668,703.	2,347,591.	10,944,692.
24 Line 23 minus line 17	398,844.	379,594.	345,534.	281,357.	1,405,329.
25 Enter 1% of line 23	29,250.	30,034.	26,687.	23,476.	
26 Organizations described on lines 10 or 11					
a Enter 2% of amount in column (e), line 24					26a 28,107.
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 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					26b 0.
c Total support for section 509(a)(1) test. Enter line 24, column (e).					26c 1,405,329.
d Add: Amounts from column (e) for lines 18 _____ 19 477,274. _____ 22 _____ 26b _____					26d 676,121.
e Public support (line 26c minus line 26d total)					26e 729,208.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 51.8888%
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: N/A	(2000)	(1999)	(1998)	(1997)	
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: N/A	(2000)	(1999)	(1998)	(1997)	
c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c N/A
d Add: Line 27a total _____ and line 27b total _____					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e): N/A					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, 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.

NONE

**Part V Private School Questionnaire** (See page 7 of the instructions )

N/A

**(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 )		
<hr/>			
<hr/>			
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )	32d	
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33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h	
<hr/>			
<hr/>			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions)

N/A

(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 )		N/A													
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
37	Total lobbying expenditures to influence a legislative body (direct lobbying)														
38	Total lobbying expenditures (add lines 36 and 37)														
39	Other exempt purpose expenditures														
40	Total exempt purpose expenditures (add lines 38 and 39)														
41	Lobbying nontaxable amount Enter the amount from the following table -														
	<table border="0"> <tr> <td>If the amount on line 40 is -</td> <td>The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </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		
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														
42	Grassroots nontaxable amount (enter 25% of line 41)														
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36														
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38														

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				N/A
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(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**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions )

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
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 )			0.

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



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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

**2001**

Name of organization

REHABILITATION OPPORTUNITIES, INC.

Employer identification number

52-0857131

Organization type (check one)

Filers of

Section

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

Check if your organization is covered by the **General rule** or a **Special rule** (Note Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule-see instructions )

**General Rule-**

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

**Special Rules-**

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

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

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

**Caution:** Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of organization <b>REHABILITATION OPPORTUNITIES, INC.</b>	Employer identification number <b>52-0857131</b>
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**Part I Contributors** (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2		\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3		\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
4		\$ 79,524.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
5		\$ 33,790.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
6		\$ 61,116.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

FORM 990	RENTAL INCOME	STATEMENT	1
KIND AND LOCATION OF PROPERTY		ACTIVITY NUMBER	GROSS RENTAL INCOME
5100-J PHILADELPHIA WAY, LANHAM, MD		1	164,374.
TOTAL TO FORM 990, PART I, LINE 6A			164,374.

FORM 990	RENTAL EXPENSES	STATEMENT	2
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
MORTGAGE INTEREST, REAL ESTATE TAXES, CLIENT MAINTENANCE		37,570.	
- SUBTOTAL -	1		37,570.
TOTAL TO FORM 990, PART I, LINE 6B			37,570.

FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES	STATEMENT	3	
DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
VARIOUS EQUITIES	234,520.	258,552.	0.	<24,032.>
TO FORM 990, PART I, LINE 8	234,520.	258,552.	0.	<24,032.>

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
DESCRIPTION	AMOUNT		
UNREALIZED GAIN/LOSS	<1,036.>		
TOTAL TO FORM 990, PART I, LINE 20	<1,036.>		

FORM 990	NON-GOVERNMENT SECURITIES			STATEMENT	5
SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
CARNEGIE INTERNATIONAL CORP			26.		26.
NEUBERGER BERMAN STATE STREET - AURORA			1,796.		1,796.
STATE STREET - MIDCAP			24,250.		24,250.
MFS SER TR VALUE FUND			21,036.		21,036.
PUTNAM FDS SMALL CAP CLASS B			18,688.		18,688.
STATE STREET - CLASS B			27,312.		27,312.
VAN KAMPEN EQUITY SMALL CAP			64,307.		64,307.
			15,383.		15,383.
TO 990, LN 54 COL B			172,798.		172,798.

FORM 990	OTHER ASSETS	STATEMENT	6
DESCRIPTION	AMOUNT		
DEPOSIT	7,830.		
LOAN ORGANIZATION FEES - NET	4,375.		
BOND ISSUANCE COSTS - NET	140,329.		
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	152,534.		

FORM 990	OTHER LIABILITIES	STATEMENT	7
DESCRIPTION	AMOUNT		
SECURITY DEPOSIT	12,379.		
BONDS PAYABLE	3,060,000.		
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	3,072,379.		

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FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT	8
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DESCRIPTION	AMOUNT
RENTAL EXPENSES	37,570.
TOTAL TO FORM 990, PART IV-A	37,570.

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FORM 990	OTHER EXPENSES NOT INCLUDED ON FORM 990	STATEMENT	9
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DESCRIPTION	AMOUNT
RENTAL EXPENSES	37,570.
TOTAL TO FORM 990, PART IV-B	37,570.

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**Rehabilitation Opportunities, Inc.**  
**Federal I.D # 52-0857131**  
**June 30, 2002**

At June 30,2002 the carrying vaules and estimated lives of each class of property and equipment are as follows

**Property and Equipment**

	Life (in years)	<u>2002</u>
Land	--	\$ 2,961,160
Building and improvements	10 - 40	589,347
Leasehold improvements	5 - 40	600,331
Automobiles	5	672,990
Equipment	5 - 15	257,541
Furniture and office equipment	5 - 10	76,334
Data processing equipment	5	47,170
Construction in progress	--	<u>2,022,181</u>
		7,227,054
Less accumulated depreciation		<u>(1,037,570)</u>
Total		<u><u>\$ 6,189,484</u></u>

**Rehabilitation Opportunities, Inc. Board of Directors**

(updated 02/27/02)

6 30 02

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Rehabilitation Opportunities, Inc  
 Part II Statement of Functional Expenses  
 2001 Form 990

FED ID # 52-0857131

	Day Treatment	Supportive Employment	Total Program	Administrative	Fundraising	6/30/02
Salaries	\$ 1,092,204	\$ 256,969	\$ 1,349,173	\$ 142,134	\$ 67,429	\$ 1,558,736
Client salaries	185,062	--	185,062	--	--	185,062
Payroll taxes	103,985	16,653	120,638	11,982	5,378	137,998
Employee benefits	92,552	20,391	112,943	15,947	3,818	132,708
<b>Total salaries and related expenses</b>	<b>1,473,803</b>	<b>294,013</b>	<b>1,767,816</b>	<b>170,063</b>	<b>76,625</b>	<b>2,014,504</b>
Depreciation and amortization	125,898	10,876	136,774	19,362	--	156,136
Transportation	104,784	8,638	113,422	3,600	--	117,022
Rent	83,365	27,879	111,244	3,440	--	114,684
Production supplies	60,409	253	60,662	--	--	60,662
Utilities	33,883	11,446	45,329	2,750	1,746	49,825
Maintenance and repairs	13,016	2,841	15,857	11,197	1,390	28,444
Interest	21,209	293	21,502	1,879	--	23,381
Insurance	60,008	1,243	61,251	5,758	654	67,663
Supplies	7,956	2,513	10,469	17,418	4,292	32,179
Professional fees	9,042	1,253	10,295	4,388	474	15,157
Telephone	12,549	3,418	15,967	638	257	16,862
Taxes	--	--	--	13,834	--	13,834
Fundraising	--	--	--	--	12,200	12,200
Dues and subscriptions	--	--	--	2,464	--	2,464
Printing and publications	5,724	1,837	7,561	917	1,055	9,533
Advertising	15,621	295	15,916	3,240	--	19,156
Seminars and training	1,711	641	2,352	4,030	--	6,382
Miscellaneous	--	--	--	4,085	--	4,085
<b>Total expenses</b>	<b>\$ 2,028,978</b>	<b>\$ 367,439</b>	<b>\$ 2,396,417</b>	<b>\$ 269,063</b>	<b>\$ 98,693</b>	<b>\$ 2,764,173</b>