

**Return of Organization Exempt from Income Tax**

**2002**

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

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

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

Please use IRS label or print or type See specific instructions

**COMMUNITY MEALS ON WHEELS INC**  
**2270 IVY ROAD**  
**CHARLOTTESVILLE, VA 22903-4977**

**D Employer Identification Number**  
54-1061454

**E Telephone number**  
(804) 293-4364

**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

**G Web site** ▶ N/A

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

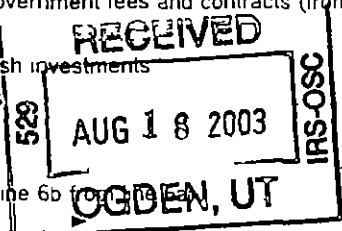
**K Check here**  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**L Gross receipts** Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 225,050

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

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

1	Contributions, gifts, grants, and similar amounts received		1d	166,863					
	a	Direct public support			1a	161,363			
	b	Indirect public support			1b				
	c	Government contributions (grants)			1c	5,500			
	d	Total (add lines 1a through 1c) (cash \$ 166,863, noncash \$ _____)							
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	55,557			
		3 Membership dues and assessments					3		
		4 Interest on savings and temporary cash investments					4	2,149	
		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 _____)		7							
8a Gross amount from sales of assets other than inventory		(A) Securities	(B) Other	8d					
		481	8a						
b Less cost or other basis and sales expenses			8b						
c Gain or (loss) (attach schedule) Statement 1		481	8c						
d Net gain or (loss) (combine line 8c, columns (A) and (B))				481					
9	Special events and activities (attach schedule)		9c						
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)			9a				
	b	Less direct expenses other than fundraising expenses			9b				
c Net income or (loss) from special events (subtract line 9b from line 9a)									
10a	Gross sales of inventory, less returns and allowances		10c						
	b	Less cost of goods sold			10a				
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10b				
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)				225,050					
13 Program services (from line 44, column (B))				149,036					
14 Management and general (from line 44, column (C))				8,243					
15 Fundraising (from line 44, column (D))				20,706					
16 Payments to affiliates (attach schedule)				16					
17 Total expenses (add lines 16 and 44, column (A))				177,985					
18 Excess or (deficit) for the year (subtract line 17 from line 12)				47,065					
19 Net assets or fund balances at beginning of year (from line 73, column (A))				232,684					
20 Other changes in net assets or fund balances (attach explanation) See Statement 2				-1,345					
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)				278,404					



SCANNED AUG 28 2003

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ _____ non cash \$ _____)	22			
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24			
25 Compensation of officers, directors, etc	25	35,520	14,208	7,104
26 Other salaries and wages	26	13,705	13,705	
27 Pension plan contributions	27			
28 Other employee benefits	28	325	325	
29 Payroll taxes	29	3,764	2,183	527
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33	1,451	1,211	240
34 Telephone	34	1,806	1,806	
35 Postage and shipping	35	2,120	1,759	361
36 Occupancy	36			
37 Equipment rental and maintenance	37	625	313	312
38 Printing and publications	38	9,255	4,962	4,293
39 Travel	39			
40 Conferences, conventions, and meetings	40	50	50	
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42			
43 Other expenses not covered above (itemize)				
a See Statement 3	43a	109,364	108,514	300
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) (D), carry these totals to lines 13-15	44	177,985	149,036	8,243

Joint Costs Check  if you are following SOP 98.2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If Yes, enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to program services \$ \_\_\_\_\_, (iii) the amount allocated to management and general \$ \_\_\_\_\_, and (iv) the amount allocated to fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? <u>See Statement 4</u>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)
a DELIVERED HOT NUTRICIOUS LUNCHTIME MEALS MONDAY THROUGH FRIDAY TO AN AVERAGE OF 145 HOMEBOUND ELDERLY, HANDICAPPED OR CONVALESCENT RESIDENTS OF CHARLOTTESVILLE/ALBEMARLE AREA (Grants and allocations \$ _____)	149,036
b _____ (Grants and allocations \$ _____)	
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	149,036

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

<b>Note</b> <i>Where required, attached schedules and amounts within the description column should be for end of year amounts only</i>		(A) Beginning of year		(B) End of year
<b>ASSETS</b>	45 Cash – non interest-bearing		45	
	46 Savings and temporary cash investments	232,684	46	278,404
	47 a Accounts receivable	47 a		
	b Less allowance for doubtful accounts	47 b		47 c
	48 a Pledges receivable	48 a		
	b Less allowance for doubtful accounts	48 b		48 c
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51 a Other notes & loans receivable (attach sch)	51 a		
	b Less allowance for doubtful accounts	51 b		51 c
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments – securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV		54
	55 a Investments – land, buildings, & equipment basis	55 a		
	b Less accumulated depreciation (attach schedule)	55 b		55 c
56 Investments – other (attach schedule)		56		
57 a Land, buildings, and equipment basis	57 a			
b Less accumulated depreciation (attach schedule)	57 b		57 c	
58 Other assets (describe ► _____)		58		
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)	232,684	59	278,404	
<b>LIABILITIES</b>	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64 a Tax exempt bond liabilities (attach schedule)		64 a	
	b Mortgages and other notes payable (attach schedule)		64 b	
	65 Other liabilities (describe ► _____)		65	
66 <b>Total liabilities</b> (add lines 60 through 65)	0	66	0	
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74</b>			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	<b>Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 70 through 74</b>			
	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	232,684	72	278,404
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	232,684	73	278,404
	74 <b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73)	232,684	74	278,404

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

BAA

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

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

<b>a</b> Total revenue, gains, and other support per audited financial statements		<b>a</b>	225,050	<b>a</b> Total expenses and losses per audited financial statements		<b>a</b>	177,985
<b>b</b> Amounts included on line a but not on line 12, Form 990				<b>b</b> Amounts included on line a but not on line 17 Form 990			
(1) Net unrealized gains on investments \$				(1) Donated services and use of facilities \$			
(2) Donated services and use of facilities \$				(2) Prior year adjustments reported on line 20, Form 990 \$			
(3) Recoveries of prior year grants \$				(3) Losses reported on line 20, Form 990 \$			
(4) Other (specify) _____ \$				(4) Other (specify) _____ \$			
Add amounts on lines (1) through (4)		<b>b</b>		Add amounts on lines (1) through (4)		<b>b</b>	
<b>c</b> Line a minus line b		<b>c</b>	225,050	<b>c</b> Line a minus line b		<b>c</b>	177,985
<b>d</b> Amounts included on line 12, Form 990 but not on line a				<b>d</b> Amounts included on line 17, Form 990 but not on line a			
(1) Investment expenses not included on line 6b, Form 990 \$				(1) Investment expenses not included on line 6b, Form 990 \$			
(2) Other (specify) _____ \$				(2) Other (specify) _____ \$			
Add amounts on lines (1) and (2)		<b>d</b>		Add amounts on lines (1) and (2)		<b>d</b>	
<b>e</b> Total revenue per line 12, Form 990 (line c plus line d)		<b>e</b>	225,050	<b>e</b> Total expenses per line 17 Form 990 (line c plus line d)		<b>e</b>	177,985

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
See Statement 5		49,225	0	0
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75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No  
 If Yes, attach schedule - see instructions

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

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If Yes, attach a detailed description of each activity		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If Yes, attach a conformed copy of the changes		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b If Yes, enter the name of the organization <u>N/A</u> 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		
b Did the organization file Form 1120-POL for this year?		X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b 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)		
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		X
b If Yes, did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		N/A
b 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
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88	X
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b	X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a List the states with which a copy of this return is filed <u>None</u>		
b Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	0
91 The books are in care of <u>AMANDA HOY</u> Telephone number <u>(804) 293-4364</u> Located at <u>KCRC, 2270 IVY ROAD, CHARLOTTESVILLE, VA</u> ZIP + 4 <u>22903-4977</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax exempt interest received or accrued during the tax year		N/A
	92	N/A

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

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a CLIENTS					39,413
b JABA					16,144
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					2,149
96 Dividends & 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 pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					481
101 Net income or (loss) from special events					
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))					58,187
105 Total (add line 104, columns (B), (D), and (E))					58,187

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

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

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

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

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

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

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

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Date 15 August 2003

Treasurer



**Part III** Statements About Activities (See 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 $\triangleright$ \$ <u>N/A</u> (Must equal amounts on line 38, Part VI A, or line I of Part VI B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A Other organizations checking 'Yes,' must complete Part VI B AND attach a statement giving a detailed description of the lobbying activities		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner or principal beneficiary? (If the answer to any question is Yes, attach a detailed statement explaining the transactions )		
a Sale exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1 000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans etc? (See Note below )	3	X
4 Do you have a section 403(b) annuity plan for your employees?	4	X

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments

**Part IV** Reason for Non-Private Foundation Status (See 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  $\triangleright$  \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A )
- 11 a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A )
- 11 b  A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV A )
- 12  An organization that normally receives (1) more than 33-1/3% of its support from contributions membership fees, and gross receipts from activities related to its charitable, etc. functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV A )
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3) )

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

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

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

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

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

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants and contributions received (Do not include unusual grants See line 28)	127,546	90,769	117,469	98,315	434,099
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	47,050	59,999	31,725	33,733	172,507
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	9,252	6,796	19,403	4,759	40,210
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	183,848	157,564	168,597	136,807	646,816
24 Line 23 minus line 17	136,798	97,565	136,872	103,074	474,309
25 Enter 1% of line 23	1,838	1,576	1,686	1,368	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	26a	9,486
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	474,309
d Add Amounts from column (e) for lines	18 40,210 19	26d	40,210
	22 26b	26e	434,099
e Public support (line 26c minus line 26d total)		26f	91.52%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))			

27 Organizations described on line 12	N/A	
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person' Do not file this list with your return Enter the sum of such amounts for each year	(2001) (2000) (1999) (1998)	
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year	(2001) (2000) (1999) (1998)	
c Add Amounts from column (e) for lines	15 16 17 20 21	27c
d Add Line 27a total and line 27b total		27d
e Public support (line 27c total minus line 27d total)		27e
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)	27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))		27g
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		27h

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

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

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

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

N/A

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

**Limits on Lobbying Expenditures**

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

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

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

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI A) (See 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

- 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



Client 001MZ

COMMUNITY MEALS ON WHEELS INC

54-1061454

7/16/03

10 02AM

Statement 1  
Form 990, Part I, Line 8  
Net Gain (Loss) from Noninventory Sales

Publicly Traded Securities

Gross Sales Price. 481  
Cost or Other Basis 0

Total Gain (Loss) Publicly Traded Securities \$ 481  
Total Net Gain (Loss) From Noninventory Sales \$ 481

Statement 2  
Form 990, Part I, Line 20  
Other Changes in Net Assets or Fund Balances

CHANGE IN VALUE OF MMF/SECURITIES Total \$ -1,345  
Total \$ -1,345.

Statement 3  
Form 990, Part II, Line 43  
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
LIABILITY INS	1,411	1,161		250
MEAL COSTS	101,002	101,002		
MISC PAYROLL EXPENSES	2,595	2,595		
ORGANIZATION DUES	390	390		
OTHER	1,000	400	300	300.
PROFESSIONAL FEES	1,736	1,736		
TEMP OFFICE HELP	1,230	1,230		
Total	\$ <u>109,364</u>	\$ <u>108,514</u>	\$ <u>300</u>	\$ <u>550</u>

Statement 4  
Form 990, Part III  
Organization's Primary Exempt Purpose

DELIVERED HOT NUTRICIOUS LUNCHTIME MEALS MONDAY THROUGH FRIDAY TO A DAILY AVERAGE OF 135 HOMEBOUND ELDERLY, HANDICAPPED OR CONVALESCENT RESIDENTS OF THE CHARLOTTESVILLE/ALBEMARLE AREA

Client 001MZ

COMMUNITY MEALS ON WHEELS INC

54-1061454

7/16/03

10 02AM

Statement 5  
Form 990, Part V  
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP &amp; DC</u>	<u>Expense Account/ Other</u>
AMANDA HOY 114 NORTHWOOD CIRCLE CHARLOTTESVILLE, VA 22902	Executive Direc 30	\$ 35,520	\$ 0	\$ 0
DOROTY HESSELTON 113 DEERWOOD ROAD CHARLOTTESVILLE, VA 22901	30	13,705	0	0
BETH BARBER 1522 RUGBY AVENUE CHARLOTTESVILLE, VA 22903	BOD CHAIRPERSON 10	0	0	0
STEVE TAYLOR	8	0	0	0
NANCY ESSIG CHARLOTTESVILLE, VA	10	0	0	0
LOIS MCKENZIE 1629 INGLEWOOD DRIVE CHARLOTTESVILLE, VA 22901	8	0	0	0
LISA NELSON 1444 GRAY STONE COURT CHARLOTTESVILLE, VA 22902	SECRETARY 8	0	0	0
LEE CUTLIFF 1495 TAYLORS GAP ROAD CHARLOTTESVILLE, VA 22903	8	0	0	0
JEAN GOULD 745 GARTHFIELD ROAD CHARLOTTESVILLE, VA 22901	BOD 8	0	0	0
MARLA ZIEGLER 616 PARK STREET CHARLOTTESVILLE, VA 22902	BOD, TREASURER 10	0	0	0

Total \$ 49,225 \$ 0 \$ 0.