

# Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2002

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 10/1/2002 and ending 9/30/2003

**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.

<b>C</b> Name of organization <b>Paralyzed Veterans of America</b>			<b>D</b> Employer identification number <b>13-1946868</b>	
Number and street (or P.O. box if mail is not delivered to street address) Room/suite			<b>E</b> Telephone number	
<b>801 Eighteenth Street, NW</b>			<b>(202)872-1300</b>	
City or town		State or country	ZIP + 4	
<b>Washington</b>		<b>DC</b>	<b>20006-3517</b>	
			<b>F</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual	
			<input type="checkbox"/> Other (specify) ▶	

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

**G** Web site: ▶ www.pva.org

**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.

- 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 ▶ N/A
- H(c) Are all affiliates included? N/A  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).

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 86,604,302

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

<b>Revenue</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received:			
	<b>a</b>	Direct public support	1a	78,875,232	
	<b>b</b>	Indirect public support	1b	7,264	
	<b>c</b>	Government contributions (grants)	1c		
	<b>d</b>	TOTAL (add lines 1a through 1c) (cash \$ <u>78,882,496</u> noncash \$ _____)	1d		78,882,496
	<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	2		1,215,121
	<b>3</b>	Membership dues and assessments	3		
	<b>4</b>	Interest on savings and temporary cash investments	4		7
	<b>5</b>	Dividends and interest from securities	5		877,065
	<b>6a</b>	Gross rents	6a	119,838	
	<b>6b</b>	Less: rental expenses	6b		
	<b>6c</b>	Net rental income or (loss) (subtract line 6b from line 6a)	6c		119,838
<b>7</b>	Other investment income (describe ▶ See Statement 2)	7		22,276	
<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
		4,267,898	8a		
<b>8b</b>	Less: cost or other basis and sales expenses	6,361,385	8b		
<b>8c</b>	Gain or (loss) (attach schedule) See Statement 3	-2,093,487	8c	0	
<b>8d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		-2,093,487	
<b>9</b>	Special events and activities (attach schedule)				
<b>9a</b>	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
<b>9b</b>	Less: direct expenses other than fundraising expenses	9b			
<b>9c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		0	
<b>10a</b>	Gross sales of inventory, less returns and allowances	10a			
<b>10b</b>	Less: cost of goods sold	10b			
<b>10c</b>	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		0	
<b>11</b>	Other revenue (from Part VII, line 103)	11		1,219,601	
<b>12</b>	TOTAL REVENUE (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		80,242,917	
<b>Expenses</b>	<b>13</b>	Program services (from line 44, column (B))	13	45,323,399	
	<b>14</b>	Management and general (from line 44, column (C))	14	4,637,413	
	<b>15</b>	Fundraising (from line 44, column (D)) See Statement 1	15	27,049,027	
	<b>16</b>	Payments to affiliates (attach schedule)	16		
	<b>17</b>	TOTAL EXPENSES (add lines 16 and 44, column (A))	17		77,009,839
<b>Net Assets</b>	<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	18	3,233,078	
	<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	19	14,577,257	
	<b>20</b>	Other changes in net assets or fund balances (attach explanation) See Statement 4	20	6,437,849	
	<b>21</b>	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	24,248,184	

**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) See Stmt. 5 (cash \$ 7,042,170 noncash \$ 81,940)	7,124,110	7,124,110		
23	Specific assistance to individuals (attach schedule)	0			
24	Benefits paid to or for members (attach schedule)	0			
25	Compensation of officers, directors, etc.	581,269	523,694	27,413	30,162
26	Other salaries and wages	12,148,068	10,597,176	646,179	904,713
27	Pension plan contributions	582,896	507,803	30,678	44,415
28	Other employee benefits	1,584,967	1,389,900	83,171	111,896
29	Payroll taxes	1,023,972	892,102	53,873	77,997
30	Professional fundraising fees	0			
31	Accounting fees	171,051	2,745	168,306	
32	Legal fees	169,821	153,000	8,009	8,812
33	Supplies	540,426	508,695	11,363	20,368
34	Telephone	497,419	448,828	21,078	27,513
35	Postage and shipping	389,777	363,061	9,174	17,542
36	Occupancy	662,514	606,865	26,496	29,153
37	Equipment rental and maintenance	192,254	168,443	16,764	7,047
38	Printing and publications	1,273,784	1,237,074	9,821	26,889
39	Travel	0			
40	Conferences, conventions, and meetings	2,648,905	2,405,431	66,354	177,120
41	Interest	404,355		404,355	
42	Depreciation, depletion, etc. (attach schedule) Stmt. 6	583,181	465,328	94,655	23,198
43	Other expenses not covered above (itemize): a Prof & consulting	1,138,231	944,038	91,753	102,440
	b Dues & memberships	66,107	41,231	1,151	23,725
	c Training and education	54,317	45,731	6,281	2,305
	d Miscellaneous	96,502	88,265	3,988	4,249
	e Mail program-fundraising	45,075,913	16,809,879	2,856,551	25,409,483
	f	0			
44	TOTAL FUNCTIONAL EXPENSES (add lines 22 through 43). ORGANIZATIONS COMPLETING COLUMNS (B)-(D), CARRY THESE TOTALS TO LINES 13-15	77,009,839	45,323,399	4,637,413	27,049,027

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 \$ 45,075,913 ; (ii) the amount allocated to Program services \$ 16,809,879 ; (iii) the amount allocated to Management and general \$ 2,856,551 ; and (iv) the amount allocated to Fundraising \$ 25,409,483

**Statement of Program Service Accomplishments** (See page 24 of the instructions.)

What is the organization's primary exempt purpose? <input checked="" type="checkbox"/> Disabled Veterans Service Organization (See Statement 8)	Program Service Expenses
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.)	Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a <b>Veterans and Disability Services:</b> PVA acts as a guide and companion to help paralyzed veterans obtain benefits through the Veterans Administration. PVA also assists VA medical staff in monitoring health care provided PVA me	
(Grants and allocations \$ 21,986 )	15,676,540
b <b>Public Education:</b> PVA develops and distributes educational materials and information about spinal cord injury and disease and its prevention, as well as related issues to living with paralysis. PVA publishes books, pamphlets, and guidelines to this end. (See Statement 9 for more information)	
(Grants and allocations \$ 0 )	18,218,131
c <b>Chapter and Community Out Reach:</b> PVA gives grants to its 34 Chapters to assist disabled veterans on the local level and for outreach in local communities. (See Statement 9 for more information)	
(Grants and allocations \$ 5,871,939 )	5,880,439
d <b>Research, Professional Education and Life Enhancements:</b> the ultimate PVA goal is to find a cure for spinal cord injury and disease through funding to the PVA Spinal Cord Research Foundation, the Education and Training Foundation, and the development of clinical guidelines (See Statement 9 for more information)	
(Grants and allocations \$ 816,113 )	1,433,919
e <b>Other program services (attach schedule)</b>	(Grants and allocations \$ 414,072 ) 4,114,370
f <b>TOTAL OF PROGRAM SERVICE EXPENSES</b> (should equal line 44, column (B), Program services)	45,323,399



**Balance Sheets** (See page 24 of the instructions.)

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>45</b> Cash - non-interest-bearing	3,719,706	<b>45</b>	2,984,519	
	<b>46</b> Savings and temporary cash investments		<b>46</b>		
	<b>47 a</b> Accounts receivable	<b>47a</b> 2,800,975			
	<b>b</b> Less: allowance for doubtful accounts	<b>47b</b> 0	2,556,741	<b>47c</b> 2,800,975	
	<b>48 a</b> Pledges receivable	<b>48a</b> 0			
	<b>b</b> Less: allowance for doubtful accounts	<b>48b</b> 0	0	<b>48c</b> 0	
	<b>49</b> Grants receivable			<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		0	<b>50</b> 0	
	<b>51 a</b> Other notes and loans receivable (attach schedule) See Statement 10	<b>51a</b> 2,232,143			
	<b>b</b> Less: allowance for doubtful accounts	<b>51b</b> 0	2,500,000	<b>51c</b> 2,232,143	
	<b>52</b> Inventories for sale or use			<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges		167,321	<b>53</b> 1,061,342	
	<b>54</b> Investments - securities (attach schedule) Stmt. 11: <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		24,491,871	<b>54</b> 30,916,382	
	<b>Liabilities</b>	<b>55 a</b> Investments - land, buildings, and equipment: basis	<b>55a</b> 0		
<b>b</b> Less: accumulated depreciation (attach schedule)		<b>55b</b> 0	0	<b>55c</b> 0	
<b>56</b> Investments - other (attach schedule)			0	<b>56</b> 0	
<b>57 a</b> Land, buildings, and equipment: basis Stmt. 12		<b>57a</b> 4,191,963			
<b>b</b> Less: accumulated depreciation (attach schedule)		<b>57b</b> -2,604,900	1,358,817	<b>57c</b> 1,587,063	
<b>58</b> Other assets (describe See Statement 13)			2,530,593	<b>58</b> 2,369,155	
<b>59</b> TOTAL ASSETS (add lines 45 through 58) (must equal line 74)			37,325,049	<b>59</b> 43,951,579	
<b>Net Assets or Fund Balances</b>		<b>60</b> Accounts payable and accrued expenses		5,361,726	<b>60</b> 3,803,441
		<b>61</b> Grants payable			<b>61</b>
		<b>62</b> Deferred revenue			<b>62</b>
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		0	<b>63</b> 0	
	<b>64 a</b> Tax-exempt bond liabilities (attach schedule)		0	<b>64a</b> 0	
	<b>b</b> Mortgages and other notes payable (attach schedule) See Statement 14		12,326,819	<b>64b</b> 12,104,244	
	<b>65</b> Other liabilities (describe Due to affiliates)		5,059,247	<b>65</b> 3,795,710	
<b>66</b> TOTAL LIABILITIES (add lines 60 through 65)		22,747,792	<b>66</b> 19,703,395		
<b>Net Assets or Fund Balances</b>	<b>67</b> Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	<b>67</b> Unrestricted		12,820,330	<b>67</b> 22,556,757	
	<b>68</b> Temporarily restricted		1,756,927	<b>68</b> 1,691,427	
	<b>69</b> Permanently restricted			<b>69</b>	
	<b>70</b> Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	<b>70</b> Capital stock, trust principal, or current funds			<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund			<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds			<b>72</b>	
<b>73</b> 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)		14,577,257	<b>73</b> 24,248,184		
<b>74</b> TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES (add lines 66 and 73)		37,325,049	<b>74</b> 43,951,579		

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 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		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
78 a	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?	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	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 <b>See Statement 16</b>		
and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.			
81 a	Enter direct or indirect political expenditures. See line 81 instructions <b>81a</b> 0		
b	Did the organization file FORM 1120-POL for this year?		X
82 a	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.) <b>82b</b> 12,849,716		
83 a	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	
84 a	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 <b>85c</b> N/A		
d	Section 162(e) lobbying and political expenditures <b>85d</b> N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices <b>85e</b> N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) <b>85f</b> N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	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? <b>85h</b> N/A		
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 <b>86a</b> N/A		
b	Gross receipts, included on line 12, for public use of club facilities <b>86b</b> N/A		
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders <b>87a</b> 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.) <b>87b</b> 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	X	
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <b>0</b> ; section 4912 <b>0</b> ; section 4955 <b>0</b>		
b	501(c)(3) and 501(c)(4) orgs. 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		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>NONE</b>		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <b>NONE</b>		
90 a	List the states with which a copy of this return is filed <b>See Statement 17</b>		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions.) <b>90b</b> 241		
91	The books are in care of <b>Paralyzed Veterans of America</b> Telephone no. <b>(202)872-1300</b> Located at <b>801 Eighteenth Street, NW, Washington, DC</b> ZIP + 4 <b>20006-3517</b>		
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 <b>92</b> N/A		

**Part VII Analysis of Income-Producing Activities** (See page 31 of the 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	
<b>93</b> Program service revenue:					
<b>a</b> Publications	511120	419,033			352,005
<b>b</b> Fees for wheelchair sporting events					140,504
<b>c</b> Tickets for wheelchair sporting events					13,349
<b>d</b> Government Grants					290,230
<b>e</b>					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments			14	7	
<b>96</b> Dividends and interest from securities			14	877,065	
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property			30	119,838	
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income	900003	103,705	14	-81,429	
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events			18	-2,093,487	
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue:					
<b>a</b> Mailing List			15	1,034,563	
<b>b</b> Royalties			15	15,327	
<b>c</b> Miscellaneous			01	169,711	
<b>d</b>					
<b>e</b>					
<b>104</b> Subtotal (add columns (B), (D), and (E))		522,738		41,595	796,088
<b>105</b> TOTAL (add line 104, columns (B), (D), and (E))					1,360,421

**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).

**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
PEP Direct, Inc., Wilton, NH, EIN 02-0369001	100%	Printer/Mail House	41,906,886	16,400,044
801 18th St. Assoc, Wash., DC, EIN 52-1242013	99%	Real Estate Rental	12	3,391,163
Brick Mill Studios, Inc., Nashua, NH, EIN 02-0333491	100%	Fundraising Consultant	13,309,646	2,986,107
	%			

**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).

**Please Sign Here**

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.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's signature **ORIGINAL SIGNED** Date \_\_\_\_\_ Check if self-employed  Preparer's SSN or PTIN (See Gen. Inst. W) \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP + 4 **2001 M STREET, NW WASHINGTON, DC 20036** EIN \_\_\_\_\_ Phone no. \_\_\_\_\_

**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**

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

OMB No. 1545-0047

**2002**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization <b>Paralyzed Veterans of America</b>	Employer identification number <b>13-1946868</b>
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**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
Lawrence Hagel 801 18th Street, NW Washington, DC 20006	General Counsel 50 Hours per week	172,172	23,284	None
Delatorro McNeal 801 18th Street, NW Washington, DC 20006	Executive Director 50 Hours per week	157,798	20,376	None
John Bollinger 801 18th Street, NW Washington, DC 20006	Deputy Executive Director 50 Hours per week	146,719	20,071	None
R. Henry Bodenbender, M.D. 801 18th Street, NW Washington, DC 20006	Director of Medical Services 50 Hours per week	135,020	12,707	None
Douglas Vollmer 801 18th Street, NW Washington, DC 20006	Associate Executive Director of Government Relations 50 Hours per Week	128,503	15,743	None
Total number of other employees paid over \$50,000	100			

**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
THD, Inc. 754 Massachusetts Ave., Arlington, MA 02476	Strategic Fundraising Consultant	380,000
Sulloway & Hollis, PLLC 9 Capital Street Concord, NH 03301	Legal Services	275,000
BDO Seidman, LLP 7101 Wisconsin Ave. Suite 900 Bethesda, MD 20815	Strategic Planning	207,100
KPMG, LLP Dept. 0522 PO Box 3700-34 Dallas, TX 75312	Auditing and Tax Work	122,980
Bingham McCutchen 885 3rd Ave. 6th Floor New York, NY 10022	Legal Services	85,555
Total number of others receiving over \$50,000 for professional services	3	

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

	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ <u>298,541</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	
<b>2</b> 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.)		
<b>a</b> Sale, exchange, or leasing of property?		X
<b>b</b> Lending of money or other extension of credit?		X
<b>c</b> Furnishing of goods, services, or facilities?		X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See 990, Part V	X	
<b>e</b> Transfer of any part of its income or assets?		X
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.? (See NOTE below.)		X
<b>4</b> Do you have a section 403(b) annuity plan for your employees?		X

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

**Part IV** **Reason for Non-Private Foundation Status** (See pages 3 through 5 of the instructions.)

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

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

Provide the following information about the supported organizations. (See page 5 of the instructions.)

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

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

**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
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	76,722,328	78,466,966	80,479,094	80,464,367	316,132,755
<b>16</b> Membership fees received		0	0	0	0
<b>17</b> 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	598,060	619,144	0	587,325	1,804,529
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2,678,533	2,686,340	6,852,956	3,315,390	15,533,219
<b>19</b> Net income from unrelated business activities not included in line 18	45,392	48,246	136,114	184,142	413,894
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
<b>21</b> 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	1,027,723	955,370	943,540	904,707	3,831,340
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	21,975	105,635	0	0	127,610
<b>23</b> Total of lines 15 through 22	81,094,011	82,881,701	88,411,704	85,455,931	337,843,347
<b>24</b> Line 23 minus line 17	80,495,951	82,262,557	88,411,704	84,868,606	336,038,818
<b>25</b> Enter 1% of line 23	810,940	828,817	884,117	854,559	
<b>26</b> ORGANIZATIONS DESCRIBED ON LINES 10 OR 11: a Enter 2% of amount in column (e), line 24					<b>26a</b> 6,720,776
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					<b>26b</b> None
c Total support for section 509(a)(1) test: Enter line 24, column (e)					<b>26c</b> 336,038,818
d Add: Amounts from column (e) for lines: 18 15,533,219 19 413,894					<b>26d</b> 16,074,723
22 127,610 26b None					<b>26e</b> 319,964,095
e Public support (line 26c minus line 26d total)					<b>26e</b> 319,964,095
f PUBLIC SUPPORT PERCENTAGE (LINE 26E (NUMERATOR) DIVIDED BY LINE 26C (DENOMINATOR))					<b>26f</b> 95.22%
<b>27</b> 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) _____ (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 0 16 0					<b>27c</b> 0
17 0 20 0 21 0					<b>27d</b> 0
d Add: Line 27a total 0 and line 27b total 0					<b>27e</b> 0
e Public support (line 27c total minus line 27d total)					<b>27e</b> 0
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)	<b>27f</b> 0				
g PUBLIC SUPPORT PERCENTAGE (LINE 27E (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					<b>27g</b> 0.00%
h INVESTMENT INCOME PERCENTAGE (LINE 18, COLUMN (E) (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					<b>27h</b> 0.00%
<b>28</b> 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.	NONE				

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)

NOT APPLICABLE

Table with 3 columns: Question, Yes, No. Rows include questions 29-35 regarding racial nondiscrimination policies, record keeping, and financial aid.

**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	52,785
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	245,756
38	Total lobbying expenditures (add lines 36 and 37)	38 0	298,541
39	Other exempt purpose expenditures	39	45,024,858
40	Total exempt purpose expenditures (add lines 38 and 39)	40 0	45,323,399
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	<b>If the amount on line 40 is -</b>		
	<b>The lobbying nontaxable amount is -</b>		
	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	41 0	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)	42 0	250,000
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43 0	0
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44 0	0

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

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

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

	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
46	/				6,000,000
47		289,033	356,322	568,057	1,213,412
48	250,000	250,000	250,000	250,000	1,000,000
49	/				1,500,000
50		54,150	78,159	111,307	243,616

**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:			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.



**STATEMENT 1**  
**A STATEMENT ATTACHED TO AND MADE A PART OF FORM 990**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

Form 990, Part I— Statement of Contributions, Gifts, Grants and Similar Amounts Received

PVA receives 95% of all its program funds from over 4 million generous individuals across the nation giving affordable gifts of less than \$20, primarily using direct mail with premiums such as greeting cards, address labels and calendars. Direct mail is an expensive method of raising money due to the cost of materials and increases in areas outside our control such as postage. However, this type of grass roots fundraising using direct mail serves to broaden awareness to millions of people of PVA programs, services and expertise, as well as raise money for the organization. In addition to direct mail, PVA works to diversify its revenue streams through planned and major gifts, which have a very low ratio of fundraising expense.

Through these initiatives, PVA fully funds the PVA Spinal Cord Research Foundation (SCRF) and the PVA Spinal Cord Educational and Training Foundation (ETF). In addition, PVA provides critical funding to underwrite Clinical Practice Guidelines for healthcare professionals.

**PARALYZED VETERANS OF AMERICA**

**#13-1946868**

**STATEMENT 2  
FOR THE YEAR ENDED 9/30/03  
Form 990, Part I, Line 7  
Other Investment Income**

Loss on Investment in Brick Mill Studios, Inc.	\$ (521,355)
Gain on Investment in PEP Direct, Inc.	\$ 443,053
Loss in 801 Partnership	\$ (16,085)
Investment Income on Brick Mill Studios, Inc. Loan	\$ 103,705
Investment Income on PEP Direct, Inc. Loan	<u>\$ 12,958</u>
Form 990, Part I, Line 7 Other Investment Income	<u>\$ 22,276</u>

**PARALYZED VETERANS OF AMERICA**

#13-1946868

**STATEMENT 3  
FOR THE YEAR ENDED 9/30/03  
Form 990, Part I, Line 8c, Gain or (loss) on securities**

	<b>Sales</b>	<b>Cost</b>	<b>Realized Gain (Loss)</b>
Bank of America Operating Investments PVA Acct. # 1650	1,828,783	3,857,014	(2,028,231)
Bank of America Growth Fund PVA Acct. # 1656	149,477	216,601	(67,124)
Bank of America Board of Directors Designated Fund PVA Acct. # 1660	0	0	0
Investment Centers of America Savings Account PVA Acct. # 1658	913,526	912,778	748
Investment Centers of America Designated Tier II PVA Acct. # 1668	987,399	986,714	685
Investment Centers of America Designated Tier III PVA Acct. # 1670	382,889	382,454	435
Merrill Lynch Inv. Disaster Relief Fund PVA Acct. # 1020	0	0	0
Fidelity Inv. Perm. Res.-Annuities PVA Acct. #s-1700-1783	5,824	5,824	0
Acordia Stock PVA Acct. # 1650		0	0
<b>TOTAL FOR FY 02</b>	<b>4,267,898</b>	<b>6,361,385</b>	<b>2,093,487</b>

**STATEMENT 4  
FOR THE YEAR ENDED 9/30/03  
Form 990, Part I, Line 20  
Other changes in net assets or fund balances**

Market Gain on Investments \$ 6,437,849

Form 990, Part I, Line 20  
Other changes in net assets or fund balances \$ 6,437,849

PARALYZED VETERANS OF AMERICA

STATEMENT 5  
FOR THE YEAR ENDED 09/30/03  
Form 990. Part II, Line 22-Grants and Allocations

GRANTEE	ADDRESS	RELATIONSHIP	GRANT	
			DESCRIPTION	CASH NON-CASH
PVA Arizona Chapter	Phoenix, AZ	Chapter	Chapter and Community Outreach	\$ 186,542 \$ 2,410
PVA Michigan Chapter	Novi, MI	Chapter	Chapter and Community Outreach	\$ 198,319
PVA New England Chapter	Walpole, MA	Chapter	Chapter and Community Outreach	\$ 146,279
PVA Bay Area Chapter	Pal Alto, CA	Chapter	Chapter and Community Outreach	\$ 167,372 \$ 2,410
PVA Bayou Chapter	Gulfport, MS	Chapter	Chapter and Community Outreach	\$ 153,277 \$ 2,410
PVA Buckeye Chapter	Euclid, OH	Chapter	Chapter and Community Outreach	\$ 167,109 \$ 2,410
PVA Cal-Diego Chapter	San Diego, CA	Chapter	Chapter and Community Outreach	\$ 170,460 \$ 2,410
PVA California Chapter	Long Beach, CA	Chapter	Chapter and Community Outreach	\$ 146,279 \$ 2,410
PVA Central Florida Chapter	Sanford, FL	Chapter	Chapter and Community Outreach	\$ 165,591 \$ 2,410
PVA Delaware-Maryland Chapter	Christiana, DE	Chapter	Chapter and Community Outreach	\$ 177,489 \$ 2,410
PVA Florida Chapter	Ft. Lauderdale, FL	Chapter	Chapter and Community Outreach	\$ 171,390 \$ 2,410
PVA Florida Gulf Coast Chapter	Tampa, FL	Chapter	Chapter and Community Outreach	\$ 192,233 \$ 2,410
PVA Gateway Chapter	St. Louis, MO	Chapter	Chapter and Community Outreach	\$ 204,272 \$ 2,410
PVA Great Plains Chapter	Omaha, NE	Chapter	Chapter and Community Outreach	\$ 190,574 \$ 2,410
PVA Iowa Chapter	Des Moines, IA	Chapter	Chapter and Community Outreach	\$ 172,209 \$ 2,410
PVA Kentucky-Indiana Chapter	Louisville, KY	Chapter	Chapter and Community Outreach	\$ 177,489 \$ 2,410
PVA Keystone Chapter	Pittsburgh, PA	Chapter	Chapter and Community Outreach	\$ 146,279 \$ 2,410
PVA Lonestar Chapter	Garland, TX	Chapter	Chapter and Community Outreach	\$ 173,029 \$ 2,410
PVA Michigan Chapter	Novi, MI	Chapter	Chapter and Community Outreach	\$ 146,279 \$ 2,410
PVA Mid-America Chapter	Oklahoma city, OK	Chapter	Chapter and Community Outreach	\$ 198,319 \$ 2,410
PVA Mid-South Chapter	Memphis, TN	Chapter	Chapter and Community Outreach	\$ 176,184 \$ 2,410
PVA Minnesota Chapter	Minneapolis, MN	Chapter	Chapter and Community Outreach	\$ 177,148 \$ 2,410
PVA Mountain States Chapter	Denver, CO	Chapter	Chapter and Community Outreach	\$ 168,886 \$ 2,410
PVA Nevada Chapter	Las Vegas, NV	Chapter	Chapter and Community Outreach	\$ 188,301 \$ 2,410
PVA New England Chapter	Walpole, MA	Chapter	Chapter and Community Outreach	\$ 167,109 \$ 2,410
PVA North Central Chapter	Sioux Falls, SD	Chapter	Chapter and Community Outreach	\$ 156,129 \$ 2,410
PVA Northwest Chapter	Burien, WA	Chapter	Chapter and Community Outreach	\$ 165,606 \$ 2,410
PVA Oregon Chapter	Milwaukee, OR	Chapter	Chapter and Community Outreach	\$ 146,279 \$ 2,410
PVA Puerto Rico Chapter	San Juan, PR	Chapter	Chapter and Community Outreach	\$ 158,327 \$ 2,410
PVA Southeastern Chapter	Hephzibah, GA	Chapter	Chapter and Community Outreach	\$ 170,267 \$ 2,410
PVA Texas Chapter	Houston, TX	Chapter	Chapter and Community Outreach	\$ 163,056 \$ 2,410
PVA Vaughan Chapter	Hines, IL	Chapter	Chapter and Community Outreach	\$ 146,279 \$ 2,410
PVA Virginia/Mid-Atlantic Chapter	Richmond, VA	Chapter	Chapter and Community Outreach	\$ 182,726 \$ 2,410
PVA West Virginia Chapter	Charleston, WV	Chapter	Chapter and Community Outreach	\$ 172,904 \$ 2,410
PVA Wisconsin Chapter	Milwaukee, WI	Chapter	Chapter and Community Outreach	\$ 20,000
PVA Zia Chapter	Albuquerque, NM	Chapter	Chapter - Liason	\$ 5,000
PVA Puerto Rico Chapter	San Juan, PR	Chapter	Sports and Recreation	\$ 5,000
American Wheelchair Bowling	Palm Harbor, FL	none	Sports and Recreation	\$ 2,500
National Wheelchair Basketball	East Hartford, CT	none	Sports and Recreation	\$ 5,000
National Wheelchair Pool Players	Garden Grove, CA	none	Sports and Recreation	\$ 5,000
National Wheelchair Softball	Hastings, MN	none	Sports and Recreation	\$ 5,250
PVA Arizona Chapter	Phoenix, AZ	Chapter	Sports and Recreation	\$ 1,000
PVA Bayou Chapter	Gulfport, MS	Chapter	Sports and Recreation	\$ 1,000
PVA Michigan Chapter	Novi, MI	Chapter	Sports and Recreation	\$ 8,250
PVA Cal-Diego Chapter	San Diego, CA	Chapter	Sports and Recreation	\$ 1,000
PVA Central Florida Chapter	Sanford, FL	Chapter	Sports and Recreation	\$ 22,945
PVA Delaware-Maryland Chapter	Christiana, DE	Chapter	Sports and Recreation	\$ 6,250
PVA Florida Gulf Coast Chapter	Tampa, FL	Chapter	Sports and Recreation	\$ 1,000
PVA Gateway Chapter	St. Louis, MO	Chapter	Sports and Recreation	\$ 1,000
PVA Keystone Chapter	Pittsburgh, PA	Chapter	Sports and Recreation	\$ 17,585
PVA Iowa Chapter	Des Moines, IA	Chapter	Sports and Recreation	\$ 17,900
PVA Lonestar Chapter	Garland, TX	Chapter	Sports and Recreation	\$ 5,250
PVA Mid-America Chapter	Oklahoma city, OK	Chapter	Sports and Recreation	\$ 950
PVA Mid-South Chapter	Memphis, TN	Chapter	Sports and Recreation	\$ 1,000
PVA Mountain-States Chapter	Denver, CO	Chapter	Sports and Recreation	\$ 10,395
PVA Nevada Chapter	Las Vegas, NV	Chapter	Sports and Recreation	\$ 2,000
PVA New-England Chapter	Walpole, MA	Chapter	Sports and Recreation	\$ 6,500
PVA North Central Chapter	Sioux Falls, SD	Chapter	Sports and Recreation	\$ 25,315
PVA Southeastern Chapter	Hephzibah, GA	Chapter	Sports and Recreation	\$ 1,000
PVA Texas Chapter	Houston, TX	Chapter	Sports and Recreation	\$ 18,575
PVA Vaughan Chapter	Hines, IL	Chapter	Sports and Recreation	\$ 500
PVA Virginia/Mid-Atlantic Chapter	Richmond, VA	Chapter	Sports and Recreation	\$ 5,250
PVA Wisconsin Chapter	Milwaukee, WI	Chapter	Sports and Recreation	

PARALYZED VETERANS OF AMERICA

STATEMENT 5  
FOR THE YEAR ENDED 09/30/03  
Form 990, Part II, Line 22-Grants and Allocations

GRANTEE	ADDRESS	RELATIONSHIP	GRANT		
			DESCRIPTION	CASH	NON-CASH
ArmstrongSports	Tampa, FL	none	Sports and Recreation	\$	1,500
A Boat Dock	Tampa, FL	none	Sports and Recreation	\$	6,700
Arizona B.A.S.S. Foundation	Phoenix, AZ	none	Sports and Recreation	\$	500
BASS PVA FED MEMBER		none	Sports and Recreation	\$	180
Careco Multimedia, Inc.	Gulfshores, AL	none	Sports and Recreation	\$	7,000
Congressional Sportsmen's	Washington, DC	none	Sports and Recreation	\$	3,000
Double Bull Archery	Monticello, MN	none	Sports and Recreation	\$	1,867
Freeman Decorating Co.	Dallas, TX	none	Sports and Recreation	\$	20,094
Geoffrey Hopkins	Washington, DC	none	Sports and Recreation	\$	1,000
Grizzly Processing	Douglas, WY	none	Sports and Recreation	\$	100
Hilton Long Beach Hotel	Long Beach, CA	none	Sports and Recreation	\$	22,639
Hyatt Regency - Long Beach	Long Beach, CA	none	Sports and Recreation	\$	10,712
International Association of Fish	Washington, DC	none	Sports and Recreation	\$	250
Jimmy Lankford	Henry, TN	none	Sports and Recreation		1630
Joe Fox	Washington, DC	none	Sports and Recreation	\$	281
Karen Johnson	Cleveland, OH	none	Sports and Recreation	\$	142
Johnson Outdoors	Mancato, MN	none	Sports and Recreation	\$	532
Leupold & Stevens, Inc.	Beaverton, OR	none	Sports and Recreation	\$	232
Low Deal	Washington, DC	none	Sports and Recreation	\$	600
Mercury Marine	Fond Du Lac, WI	none	Sports and Recreation	\$	69
New Heights Mfg.	Marrietta, GA	none	Sports and Recreation	\$	121,333
Rainbow Chapter	Southold, NY	Chapter	Sports and Recreation	\$	650
Robert Cartledge	Ponca, City, OK	none	Sports and Recreation	\$	23,282
South Texas PVA	Corpus Christi, TX	Sub-Chapter	Sports and Recreation	\$	200
Sport Court, Inc.	Salt Lake City, UT	none	Sports and Recreation	\$	867
Turning Point	Terrell, TX	none	Sports and Recreation	\$	600
US Quad Rugby Association	Lakeworth, FL	none	Sports and Recreation	\$	5,000
VAVS Partners, Inc	New Bern, NC	none	Sports and Recreation	\$	4,075
Westin Long Beach, CA	Long Beach, CA	none	Sports and Recreation	\$	3,478
AALL Spectrum Magazine	Chicago, IL	none	Research, Professional Education, and Life Enhancements	\$	525
Baylor College of Medicine	Houston, TX	none	Research, Professional Education, and Life Enhancements	\$	70,570
Foundation for Biomedical Research	Washington, DC	none	Research, Professional Education, and Life Enhancements	\$	2,000
PVA - Spinal Cord Research Foundation	Washington, DC	Affiliate	Research, Professional Education, and Life Enhancements	\$	466,417
PVA-Education & Training Foundation	Washington, DC	Affiliate	Research, Professional Education, and Life Enhancements	\$	9,689
Rick Hansen Institute	Vancouver, BC	none	Research, Professional Education, and Life Enhancements	\$	800
University of Alabama	Birmingham, AL	none	Research, Professional Education, and Life Enhancements	\$	41,250
VA Rehabilitation Research & Dev Service	Washington, DC	none	Research, Professional Education, and Life Enhancements	\$	25,000
Yale University School of Medicine	New Haven, CT	none	Research, Professional Education, and Life Enhancements	\$	200,000
				<b>\$</b>	<b>7,042,170</b>
				<b>\$</b>	<b>81,940</b>

**STATEMENT 6  
FOR THE YEAR ENDED 9/30/03  
Form 990, Part II, Line 42  
Schedule of Depreciation, depletion, etc.**

<b>Veterans and Disability Services</b>	<b>\$ 387,230</b>
<b>Public Education</b>	<b>\$ 17,220</b>
<b>Advocacy</b>	<b>\$ 36,013</b>
<b>Sports &amp; Recreation</b>	<b>\$ 16,776</b>
<b>Research, Professional Education and Life Enhancements</b>	<b>\$ 8,089</b>
<b>Management and general</b>	<b>\$ 94,655</b>
<b>Fundraising</b>	<b><u>\$ 23,198</u></b>
<b>Form 990, Part II, Line 42 Schedule of Depreciation, depletion, etc.</b>	<b><u>\$ 583,181</u></b>

**PARALYZED VETERANS OF AMERICA**

**STATEMENT 7  
FOR THE YEAR ENDED 9/30/03  
Form 990, Part II, Line 43e  
Mail program-fundraising**

Addressing-Printing of name and address on blank mailing	1,951,918
Bank Charges to process contributions	251,262
Business Return Envelope Postage for contributions sent	125,089
Creative and Design of mailings	177,200
Data Management to track mailings	1,637,747
Data Management of lists for mailings	2,373,737
Mail Opening-costs to process mail	1,513,325
Mail Program-Printing and handling of mail pieces	24,068,025
Postage to send out mail pieces	11,309,455
Program Management-Costs to manage mail program	1,007,707
General Postage	342,505
List Rental Expense	128,076
Individual giving mail program postage	110,000
Other costs	79,869
Form 990, Part II, Line 43e	
Mail program-fundraising	<u>45,075,914</u>
Less: Educational amount calculated under SOP 98-02	<u>(19,666,430)</u>
	<u>25,409,484</u>

STATEMENT 8

A STATEMENT ATTACHED TO AND MADE A PART OF FORM 990  
FOR THE YEAR ENDED SEPTEMBER 30, 2002

Form 990. Part III – Statement of the Paralyzed Veterans Of America Exempt Purpose

Mission Statement

The Paralyzed Veterans of America (PVA) a congressionally chartered veterans service organization founded in 1946, has developed a unique expertise on a wide variety of issues involving the special needs of our members—veterans of the armed forces who have experienced spinal cord injury or dysfunction. PVA has developed a unique expertise on a wide variety of issues involving the special needs of our members—veterans of the armed forces who have experienced spinal cord injury or dysfunction.

PVA will use that expertise to be the leading advocate for:

- Quality health care of our members;
- Research and education addressing spinal cord injury and dysfunction;
- Benefits available as a result of our members military service; and
- Civil rights and opportunities which maximize the independence of our members.

PVA fulfills its mission by coordinated efforts through programs to:

- Advocate for and monitor the delivery of high quality and appropriate health care benefits and services;
- Assist to identify and secure veterans benefits and other benefits for paralyzed veterans and others as appropriate;
- Promote medical research to cure spinal cord dysfunction and other related problems;
- Educate society about the attitudinal, physical, and legal barriers that confront persons with disabilities in order to influence the removal of those barriers;

- Provide information and opportunities for health promotion, recreation, employment, sports, services, and camaraderie for paralyzed veterans and others as appropriate;
- Cooperate with and seek the support of other groups and individuals that share PVA's objectives;
- Acquaint the public with the current and ongoing needs and current and past contributions of America's veterans;
- Acquaint the public with simple and effective means for reducing the risk of or preventing spinal cord injury; and
- Promote involvement of the public in national and local activities that support PVA's mission.

### **Membership and Benefit**

The Membership and Benefit function is described below.

PVA provides assistance and representation, without charge, to veterans with a spinal cord dysfunction and other veterans, as appropriate, seeking health care and other benefits to which they are eligible. PVA frequently advises its members of benefits for which they may be eligible as a result of changes in their situation or in benefit provisions.

The following four programs that work in close cooperation:

1. Medical Services monitors the delivery of health care to veterans with spinal cord injury or disease at VA medical facilities. When a problem is reported, PVA national service officers or professional medical staff initiate on-site investigations or other appropriate actions needed to resolve the situation. Routine on-site visits are also conducted to advocate for high-quality medical care;
2. Field Services oversees 58 PVA national service offices in VA facilities across the nation and Puerto Rico. The service officers assist veterans in making claims for benefits and monitor medical care at their local Department of Veterans Affairs (VA) medical facilities. PVA's national service officers assist claimants through every stage of the VA claims process up to the Board of Veterans' Appeals and also offer representation to paralyzed veterans who have claims pending before the Social Security Administration. PVA has helped veterans obtain millions of dollars in current and retroactive benefits.

3. **Social Services provides information and assistance to veterans and their families involving benefits and resources available outside VA, and for housing, employment, transportation, and other issues of daily living. Social Services staff members are developing an Independent Living Training Program, a self-instruction program of audiovisual and print materials for people who want to successfully recruit, train, and manage personal-care attendants. At least three million individuals in the United States could benefit from this program.**
4. **Appellate Services provides free legal representation at the Board of Veterans' Appeals in Washington, DC, for veterans whose benefit claims have been denied by local VA facilities. PVA has one of the highest success rates of all the major veterans service organizations before the Board each year.**

**The Veterans Consortium Pro Bono Program was formed by PVA along with three other veterans service organizations to provide representation for veterans with financial need before the Court. The Program recruits private attorneys who are willing to volunteer their time to represent veterans. PVA service officers and Consortium attorneys screen appeals so free representation can be provided in the most meritorious cases.**

**To encourage young lawyers to pursue the field of veterans law, PVA's Professional Outreach Program funds scholarships for law students who agree to undertake pro bono cases under PVA's guidance following graduation and admission to the bar.**

### **Public Affairs**

**One of PVA's goals is to advance and defend the civil rights of PVA members and all citizens with disabilities by working with all levels and branches of government toward the effective implementation of legislation guaranteeing those rights. PVA distributes information about rights and responsibilities under the Americans with Disabilities Act of 1990., the Fair Housing Amendments Act, and the Air Carrier Access Act. Furthermore, PVA:**

- **Advocates for and monitors federal legislation and regulations that affect people with disabilities;**
- **Serves as a resource for people with disabilities and other interested parties about civil rights for individuals with disabilities;**

- Works for equal access to all modes of transportation, including bus and rail systems and air transportation;
- Advocates for accessible and affordable housing;
- Seeks to replace stereotypes to increase understanding and awareness of the abilities of people with disabilities;
- Works to create opportunities for people with disabilities to fully participate in and contribute to society; and
- Works to ensure that quality health care and income security are available to all PVA members.

PVA works closely with federal, state, and local policymakers to initiate and implement legislation that provides necessary benefits and services for veterans, their dependents, and their survivors, including compensation, pension, insurance, housing, and employment. The broad spectrum of issues encompassed by these efforts includes:

- Ensuring that veterans have access to quality and timely health care at VA medical facilities;
- Promoting and supporting VA research activities that address spinal cord dysfunction and rehabilitation;
- Coordinating PVA initiatives regarding federal and state policy matters involving Medicare and Medicaid affecting all veterans with disabilities;
- Adding facilities and programs needed to care for aging veterans, including the development of noninstitutional methods of long-term care;
- Promoting realistic, cost-effective funding for VA.

PVA staff consistently plays a pivotal role in the passage of landmark legislation, including Veterans' Health Care Eligibility Reform Act of 1996, that enhances programs for PVA members and their sole survivors.

PVA promotes accessible design through technical assistance services, standards development, design guides, and building code initiatives. These efforts increase housing and employment opportunities for all veterans with disabilities and enhance the quality of life for all people with physical and age-related impairments. PVA provides direct technical assistance to its chapters,

design professionals, developers, contractors, businesses, government entities, and others interested in creating more accessible and functional environments.

Working with both the private sector and government at all levels, PVA promotes:

- Quality accessible design and construction of VA facilities including spinal cord injury centers;
- The development of accessible, affordable housing;
- The adoption of appropriate and uniform accessibility standards and codes;
- Increased awareness of the accessibility needs of people with disabilities; and
- Improved design standards for a more accessible environment.

PVA has long been in the vanguard of accessibility issues and has a long history of success in the promotion of accessibility and the removal of architectural barriers. Since the passage of the Americans with Disabilities Act, a wide range of private and public organizations have turned to PVA for guidance on achieving the accessible society envisioned in that landmark legislation.

Dramatic changes in VA, Medicare, Medicaid, and private health care systems jeopardize access to quality health care. A PVA priority is to ensure that PVA members and all individuals with spinal cord dysfunction have access to the specialized health care services they need.

PVA conducts surveys, in-depth data collection, and analysis to produce publications and policy positions on the scope and availability of specialized medical services from both public and private sources. This includes monitoring day-to-day changes in policy and programs at both national and state levels, including the massive restructuring of the VA. In addition, PVA makes recommendations to safeguard VA's spinal cord dysfunction programs.

To improve spinal cord dysfunction medicine throughout the nation's health care system, PVA helped organize the Consortium for Spinal Cord Medicine for the development of clinical practice guidelines (CPGs). The Consortium is made up of 17 health professional and payer organizations representing physicians, therapists, nurses, psychologists, and social workers. The Consortium develops and publishes universally approved and evidence-based CPGs for use by professionals and consumers in guiding health care decisions for people with spinal cord injury/dysfunction.

In addition, PVA has established the MS Clinical Practice Guidelines Council. The MS Council is organized along the same lines as the Consortium with professional, payer, and consumer organizations, whose interests cover all aspects of MS care. These guidelines will help to ensure that veterans with MS receive the highest quality health care in the most appropriate fashion.

PVA, along with other veterans service organizations, publishes the *Independent Budget*, a detailed annual review of VA's programs and expenditures. This in-depth document makes specific policy recommendations for the entire range of VA services and programs. To ensure quality care for our members under these delivery systems, PVA has developed guidelines for consumers on how to choose managed-care plans. These documents have been widely acclaimed on Capitol Hill and by other federal and state policymakers and among the private-sector health care community.

PVA educates the general public about the goals and achievements of PVA and its members using print, broadcast and audiovisual materials.

PVA's television public service announcements (PSAs) address a wide range of topics, including the personal sacrifices made by veterans when they served our country, the PVA Spinal Cord Research Foundation, the Americans with Disabilities Act, and the assistance PVA provides veterans, free-of-charge, to obtain the benefits they have earned. These award-winning PSAs are broadcast on television stations nationwide.

PVA produces a wide variety of publications—from brochures and books; to programs and awards for sporting events and meetings. They cover the full spectrum of PVA concerns—the American with Disabilities Act, health care policy, spinal cord research, accessible design, sports and recreation, legislative issues and veterans benefits. Over the years, PVA has won numerous awards for its publications.

PVA has remained a recognized national leader in wheelchair sports. PVA provides its members and all people with disabilities with a wide range of sports and recreation activities. PVA is a direct or supporting sponsor of national competitions and training programs for every major wheelchair sport in the United States, including archery, basketball, bowling, quad rugby, softball, swimming, snow skiing, tennis, track and field, and trapshooting. PVA also presents,

with the VA the nation's largest annual wheelchair sports event—the National Veterans Wheelchair Games.

PVA sponsors training camps for players and coaches; supports the development of training videos and manuals; provides outdoor recreational opportunities, from fishing tournaments to learn-to-ski clinics; and supports the development of adaptive sports technologies, from the monoski to hand-powered cycles. PVA also serves as an advocate, working with organizations such as the National Park Service, to increase access for citizens with mobility impairments to recreational opportunities.

### Research

PVA started funding research more than 20 years ago, when experts uniformly believed there was no hope for restoring function of the human spinal cord. Thanks to PVA's long-term vision, it is no longer considered an impossible dream for the many Americans with spinal cord dysfunction.

PVA supports the development of improved treatments and cures for spinal cord dysfunction, while enhancing the quality of life for people with spinal cord dysfunction (SCD) until those cures are found. This mission is accomplished primarily through the activities of the PVA Spinal Cord Research Foundation (SCRF) and the PVA Spinal Cord Injury Education and Training Foundation (ETF). Through these two foundations, PVA supports basic and clinical research; educational programs for health care professionals, people with SCD, and their families; and prevention programs to limit the number of new spinal cord injuries and secondary complications.

PVA is the oldest and one of the largest private supporters of research on SCD in the United States. Recognizing the complexity of the medical problems that result from SCD, PVA supports a broad range of research activities aimed at alleviating, and ultimately ending, the medical consequences of paralysis.

Since its inception, more than 1,700 applications have been submitted to SCRF, and SCRF has provided more than \$15 million for research. SCRF grants support research at numerous colleges, medical schools, and research institutions throughout the United States and Canada. SCRF provides grants for:

- Laboratory research in the basic sciences related to SCD, with the goal of finding a cure;
- Clinical and functional studies of the medical, psychosocial, and economic effects of spinal cord dysfunction, as well as interventions proposed to alleviate these effects;
- Design and development of new and improved rehabilitation and assistive devices for people with spinal cord dysfunction;
- Fellowships for post-doctoral scientists, clinicians, or engineers designed to encourage the training of individuals in spinal cord dysfunction research; and
- Conferences and symposia that provide opportunities for interactions among scientists, health service providers, and other professionals involved with paralysis.

PVA also supports education and training projects aimed at improving the knowledge and abilities of those with spinal cord dysfunction, their families, and the health care professionals who provide direct care.

ETF provides grants to various institutions for:

- Continuing education and training that focuses on improving the knowledge, skills, and attitudes of practicing health professionals. The goal is to enhance a professional's ability to provide the most up-to-date services to individuals with a spinal cord dysfunction;
- Post-professional specialized traineeships designed to increase the pool of expert practitioners, educators, and administrators through training opportunities for professionals who have completed their formal education but would like to specialize in the care and treatment of those with spinal cord dysfunction;
- Conferences and symposia that provide opportunities for interactions among health service professionals and individuals with SCD with the ultimate goal of enhancing the quality of life through education.

PVA also supports a number of special projects, including the PVA/EPVA Center for Neuroscience and Regeneration Research at Yale University. The Center carries on a wide variety of multidisciplinary research studies directed toward understanding, and eventually curing, spinal cord dysfunction.

**PVA also funds ongoing wheelchair technology research and continue to evaluate other similar assistive technology projects. PVA has also been involved in development of wheelchair standards and dissemination of comparative information about wheelchair models.**

**STATEMENT 9  
A STATEMENT ATTACHED TO AND MADE A PART OF FORM 990  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

Form 990, Part III – Statement of Program Service Expenses and Accomplishments

**VETERANS and DISABILITY SERVICES:**

Grants and allocations:           \$ 21,986           Program Service Expense:   \$ 15,676,540

Founded in 1946, PVA is the only congressionally chartered veterans service organization dedicated solely for the benefit and representation of individuals with spinal cord injury or disease. Using a variety of approaches, PVA acts as a guide and companion to help paralyzed veterans obtain their benefits. PVA's national service officers (NSO), who work in 57 offices across the country, represent individual veterans who make claim to the Veterans Administration (VA) for benefits. NSOs also assist PVA's medical staff of physicians and registered nurses in monitoring the health care provided by VA to veterans with spinal cord injury or disease at each VA medical center with a spinal cord injury unit. NSOs also provide assistance on day-to-day services through VA and provide a voice and act as advocates for veterans and their families. PVA also analyzes health care data involving veterans to ensure that they have access to quality health care through the VA health-care system. PVA attorneys represent veterans in appeals court regarding their benefits claims and PVA is part of a consortium that provides legal representation to veterans with financial need. PVA also serves as the voice for paralyzed veterans on Capitol Hill and with state governments, testifying regularly on their behalf.

**PUBLIC EDUCATION:**

Grants and allocations:           \$ 0                           Program Service Expense:   \$ 18,218,131

In support of our mission, PVA develops and distributes educational materials and information about spinal cord injury and disease and its prevention, as well as issues related to living with it. Over the years, PVA has published hundreds of books, pamphlets, guidelines and other materials to educate and assist paralyzed veterans and other individuals with disabilities, the medical and health care community, and the public at large. PVA's direct mail outreach directly supports this initiative, reaching millions of Americans with this important information every day. PVA's web site also serves as a 24-hour vehicle to educate the public about our mission and spinal cord injury and disease.

**CHAPTER AND COMMUNITY OUT REACH:**

Grants and allocations:       \$ 5,871,939                   Program Service Expense:   \$ 5,880,439

PVA produces several public service announcements (PSAs) annually that play a key role in raising awareness of the organization and how its programs make a difference in the lives of thousands of veterans and millions of other Americans with disabilities. PVA also offers grants to its 34 chapters across the country for local outreach to PVA members and the communities they live in.

**RESEARCH, PROFESSIONAL EDUCATION and LIFE ENHANCEMENT:**

Grants and allocations:       \$ 816,113                   Program Service Expense:   \$ 1,433,919

The ultimate goal of PVA's research is to find a cure for spinal cord injury and disease. From PVA's early days in the 1940s, research has been an integral part of the organization. In fact, the research, education, and clinical practice guidelines programs epitomize an essential purpose of PVA: to help people with spinal cord injuries survive and recover from and learn to live with their injuries. PVA operates and pays all cost of the PVA Spinal Cord Research Foundation (Research Foundation) and the PVA Spinal Cord Injury and Training Foundation (Education Foundation). The Research Foundation is a leading private source of funding for spinal cord injury and disease research. The Education Foundation works to make sure the health professionals who provide care for those with spinal cord injury or disease receive quality, ongoing training, with the goal of enhancing their ability to provide the most up-to-date services. PVA also facilitates the development and publication of evidence-based clinical practice guidelines. In addition to the aforementioned research initiatives, PVA provides significant financial support to the PVA/EPVA Center for Neuroscience and Regeneration Research at Yale University.

**SPORTS and RECREATION:**

Grants and allocations:       \$ 412,620                   Program Service Expense:   \$ 1,975,865

PVA's sports and recreation activities have a track record of building camaraderie among participants even as competitors push themselves to achieving personal bests. In outdoor events such as trapshooting and bass fishing or indoor events such as weightlifting or wheelchair basketball, athletes who participate in PVA-sponsored events derive therapeutic benefits on the physical, emotional, and social level. PVA annually co-presents the National Veterans Wheelchair Games, and sponsors and annual Bass Tour and Trapshoot Circuit for the benefit of its membership and others with disabilities.

**PARALYZED VETERANS OF AMERICA**

**13-1946868**

**ADVOCACY**

Grants and allocations:       \$ 1,452                   Program Service Expense:   \$ 2,138,505

PVA serves as a resource for people with disabilities and other interested parties about civil rights for individuals with disabilities. PVA is actively involved in all facets of the travel industry and governmental agencies promoting increased access to safe, dignified and comfortable travel for people with disabilities. PVA also advocates for accessible and affordable housing and seeks to replace stereotypes to increase understanding and awareness of people with disabilities.

**STATEMENT 10  
FOR THE YEAR ENDED 9/30/03**

Form 990, Part IV, Line 51  
Other Note and Loans Receivable

Note Receivable from Brick Mill Studios, Inc. \$ 2,232,143

Form 990, Part IV, Line 51a  
Other Notes and loans receivables \$ 2,232,143

**PARALYZED VETERANS OF AMERICA**

**STATEMENT 11  
FOR THE YEAR ENDED 9/30/03  
Form 990, Part IV, Line 54  
Investments-securites**

**MARKET  
VALUE  
as of 9/30/03  
Equities & Bonds**

Bank of America Operating Investments	18,887,661
Bank of America Growth Fund	1,396,858
Investment Centers of America Savings Account	2,913,483
Investment Centers of America Designated Tier II	3,137,249
Investment Centers of America Designated Tier III	3,295,697
Fidelity Inv. Perm. Res.-Annuities	1,285,434
Form 990, Part IV, Line 54 Investments-securites	<u><u>30,916,382</u></u>

**PARALYZED VETERANS OF AMERICA**

**#13-1946868**

**STATEMENT 12  
FOR THE YEAR ENDED 9/30/03  
Form 990, Part IV, Line 51b  
Accumulated depreciation**

Office Furniture & Equipment(Purchased before 10/1/2001)	2,189,712
Leasehold Improvments	879,765
Donated Furniture	15,500
Computer Hardware	899,051
Computer Software	144,861
Office Equipment	55,033
Furniture & Fixtures	8,042
	<hr/>
	4,191,964
Less: Accumulated Depreciation	
Office Furniture and Equip.	1,935,528
Leasehold Improvements	451,017
Computer Hardware	164,679
Computer Software	44,479
Office Equipment	6,784
Furniture & Fixtures	2,413
	<hr/>
	2,604,900
Net Property and Equipment	<u>1,587,064</u>
Current Year Depreciation	<u>583,181</u>

**STATEMENT 13  
FOR THE YEAR ENDED 9/30/03  
Form 990, Part IV, Line 58  
Other Assets**

Net Goodwill from Purchase of Brick Mill Studios Inc. in 2000	\$ 386,262
Investment in Brick Mill Studios, Inc.	\$ (485,855)
Investment in PEP Direct, Inc.	\$ 443,053
Net Fees paid for Mortgage in 1996	\$ 7,438
Investment in 801 Partnership	<u>\$ 2,018,257</u>
Form 990, Part IV, Line 58 Other Assets	<u>\$ 2,369,155</u>

**STATEMENT 14  
FOR THE YEAR ENDED 9/30/03  
Form 990, Part IV, Line 63b  
Notes payable**

	<b>Date of Loan</b>	<b>Interest</b>	<b>Maturity Date</b>	
Bank of America-Line of Credit		30 day LIBOR plus .75%		\$ 4,984,586
Bank of America	1996	30 day LIBOR plus .5%	8/30/2006	\$ 450,000
Bank of America	1998	7.00%	12/1/2004	\$ 657,337
Bank of America	2000	30 day LIBOR plus .75%	2/28/2010	\$ 2,250,417
Bank of America	2000	30 day LIBOR plus .75%	4/30/2010	<u>\$ 3,761,905</u>
Form 990, Part IV, Line 63b Notes payable				<u>\$ 12,104,245</u>

**Statement #15**  
Officers, Directors, Trustees and Key Employees  
For Fiscal Year Ending 9/30/03

<u>Name</u>	<u>Address</u>	<u>Title</u>	<u>Hours Per Week</u>	<u>Regular Compensation</u>	<u>Compensation Earned Leave &amp; Severance</u>	<u>Benefit Contributions</u>	<u>Expense Account</u>
Fox, Sr., Joseph L.	Murrieta, CA	National President	60	\$ 102,846	None	\$ 10,239	None
Townsend, Jr., Homer S.	Mesa, AZ	Past Natl. President	20	\$ 6,000	None	None	None
Pleva, Sr., Randy	Tad, WV	Sr. Vice President	20	\$ 6,000	None	None	None
Fjerstad, Tom	Woodbury, MN	Vice President	20	\$ 6,000	None	None	None
Weas, Kenneth E.	Scottsdale, AZ	Vice President	20	\$ 6,000	None	None	None
Amador, Ronald P.	Huntington Hbr, CA	Vice President	20	\$ 6,000	None	None	None
Jack Franklin	Vina, AL	Secretary	20	\$ 6,000	None	None	None
Hoover, Richard D.	Hamilton, MT	Treasurer	20	\$ 6,000	None	None	None
McNeal, Delatorro L.	Washington, DC	Executive Director	60	\$ 157,798	None	\$ 20,376	None
Bollinger, John	Alexandria, VA	Deputy Exec. Director	60	\$ 135,723	\$ 10,996	\$ 20,071	None
Livingston, Bruce E.	Annapolis, MD	CFO until April 2003	60	\$ 31,956	\$ 4,267	\$ 7,823	None
John D. Ring	Alexandria, VA	CFO	60	\$ 95,683	None	\$ 7,198	None
Moye, Gordon	Gilbert, AZ	Director	5	None	None	None	None
Griffith, James T.	Farmley, NV	Director	5	None	None	None	None
Romagnano, Joseph M.	Daphne, AL	Director	5	None	None	None	None
Tyna, Terrance	Valley View, OH	Director	5	None	None	None	None
Russell, Jim	Fallbrook, CA	Director	5	None	None	None	None
Arthur Lyles	Long Beach, CA	Director	5	None	None	None	None
Rudolph, Gary	DeLtona, FL	Director	5	None	None	None	None
Hoskins, Ronald P.	Downingtown, PA	Director	5	None	None	None	None
DeArmas, Pedro	Punta Gorda, FL	Director	5	None	None	None	None
Watson, Lynda A.	Pinellas Pk, FL	Director	5	None	None	None	None
Brown, Gerald L.	Mascoutah, IL	Director	5	None	None	None	None
Enebach, Craig	Omaha, NE	Director	5	None	None	None	None
Lloyd, Kenneth E.	Union, IA	Director	5	None	None	None	None
Patrick, James	Wittensville, KY	Director	5	None	None	None	None
Riemer, James E.	Butler, PA	Director	5	None	None	None	None
Ray, Steven	Garland, TX	Director	5	None	None	None	None
Huber, Kenneth C.	Milan, MI	Director	5	None	None	None	None
Corn silk, Robert	Stilwell, OH	Director	5	None	None	None	None
Flemmons, Carl S.	Decatur, AL	Director	5	None	None	None	None
Osborne, Russell	Maple Grove, MN	Director	5	None	None	None	None
Sack, James W.	Denver, CO	Director	5	None	None	None	None
Quitoriano, Lupo A.	Las Vegas, NV	Director	5	None	None	None	None
Cascella, Craig	Narragansett, RI	Director	5	None	None	None	None
Deutsch, Edwin J.	Luverne, MN	Director	5	None	None	None	None
Karczewski, Charles V.	Edmonds, WA	Director	5	None	None	None	None

**Statement #15**

**Officers, Directors, Trustees and Key Employees  
For Fiscal Year Ending 9/30/03**

<b>Name</b>	<b>Address</b>	<b>Title</b>	<b>Hours Per Week</b>	<b>Regular Compensation</b>	<b>Earned Leave &amp; Severance</b>	<b>Benefit Contributions</b>	<b>Expense Account</b>
Robinson, Roger C.	Silverton, OR	Director	5	None	None	None	None
Torres, James	Caguas, PR	Director	5	None	None	None	None
Giofelty, Richard L.	Fairfax, VA	Director	5	None	None	None	None
Joyce, Gregory	Woodlands, TX	Director	5	None	None	None	None
McDermott, Gary	Clkinton, IA	Director	5	None	None	None	None
Coffield, David	Williamsburg, VA	Director	5	None	None	None	None
Devine, John E.	Charleston, WV	Director	5	None	None	None	None
Gerritsen, Harlyn Jeep	Oconomowoc, WI	Director	5	None	None	None	None
Chavez, Ernie	Albuquerque, NM	Director	5	None	None	None	None

**PARALYZED VETERANS OF AMERICA**

**#13-1946868**

**STATEMENT 16  
FOR THE YEAR ENDED 9/30/03  
Form 990, Part VI, Line 80b  
Identification of related organizations**

<b>Name of Organization</b>	<b>Exempt</b>	<b>Non Exempt</b>
Paralysis Society of America of Paralyzed Veterans of America	<b>X</b>	
Paralyzed Veterans of America Spinal Cord Research Foundation	<b>X</b>	
Paralyzed Veterans of America Spinal Cord Injury Education and Training Foundation	<b>X</b>	
Paralyzed Veterans of America Outdoor Recreation Heritage Fund	<b>X</b>	
PEP Direct, Inc.		<b>X</b>
801 18th Street Associates		<b>X</b>
Brick Mill Studios, Inc.		<b>X</b>

**Fiscal Year Ending 9/30/03  
Form 990, Part VI, Line 90a**

**LIST OF STATES WHERE PVA 990 IS FILED**

ALABAMA  
ALASKA  
ARIZONA  
ARKANSAS  
CALIFORNIA  
COLORADO  
CONNECTICUT  
DELAWARE  
DISTRICT OF COLUMBIA  
FLORIDA  
GEORGIA  
ILLINOIS  
INDIANA  
IOWA  
KANSAS  
KENTUCKY  
LOUISIANA  
MAINE  
MARYLAND  
MASSACHUSETTS  
MINNESOTA  
MISSISSIPPI  
MISSOURI  
NEW HAMPSHIRE  
NEW JERSEY  
NEW MEXICO  
NEW YORK  
NORTH CAROLINA  
NORTH DAKOTA  
OHIO  
OKLAHOMA  
OREGON  
PENNSYLVANIA  
SOUTH CAROLINA  
TENNESSEE  
TEXAS  
UTAH  
VIRGINIA  
WASHINGTON  
WEST VIRGINIA  
WISCONSIN