

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2022**

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the **2022** calendar year, or tax year beginning **07-01, 2022**, and ending **06-30, 2023**

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

**C** Name of organization **PARALYZED VETERANS OF AMERICA, CAL-DIEGO CHAPTER**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) **3350 LA JOLLA VILLAGE DRIVE** Room/suite **1A118**  
 City or town, state or province, country, and ZIP or foreign postal code **SAN DIEGO, CA 92161**

**D** Employer identification number **95-3691162**

**E** Telephone number **(858) 450-1443**

**F** Name and address of principal officer: **BRIAN DELANEY**  
**SAME AS C ABOVE**

**G** Gross receipts \$ **345,415**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions  
**H(c)** Group exemption number **1317**

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: **WWW.CALDIEGOPVA.ORG**

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **1981** **M** State of legal domicile: **CA**

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO IMPROVE THE QUALITY OF LIFE FOR US MILITARY VETERANS AND OTHERS WHO HAVE SPINAL CORD DYSFUNCTION THROUGH THE USE OF EDUCATION, ADVOCACY, RESEARCH, SPORTS AND RECREATION.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>10</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	<b>4</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 271,565	<b>Current Year</b> 290,071
	<b>9</b> Program service revenue (Part VIII, line 2g)	34,863	24,000
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	49,558	31,344
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	355,986	345,415
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		184,501	203,511
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		15,337	
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		164,415	168,473
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	348,916	371,984	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	7,070	(26,569)	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 1,036,610	<b>End of Year</b> 1,050,795
	<b>21</b> Total liabilities (Part X, line 26)	25,534	19,761
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	1,011,076	1,031,034

**Part II Signature Block**

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.

**Sign Here**

**BRIAN DELANEY**  
Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

**BRIAN DELANEY, PRESIDENT**  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name <b>Daniel Balley</b>	Preparer's signature	Date <b>11-13-2023</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>XXXXXX8591</b>
Firm's name <b>DANIEL P BALLEY, CPA, PC</b>	Firm's EIN	Phone no. <b>469-750-2123</b>		
Firm's address <b>500 N Central Expy Suite 500 Plano TX 75074</b>				

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

For Paperwork Reduction Act Notice, see the separate instructions.

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:  
**TO IMPROVE THE QUALITY OF LIFE FOR US MILITARY VETERANS AND OTHERS WHO HAVE SPINAL CORD DYSFUNCTION THROUGH THE USE OF EDUCATION, ADVOCACY, RESEARCH, SPORTS AND RECREATION.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: \_\_\_\_\_) (Expenses \$ 348,857 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
**THE ASSOCIATION REIMBURSED MEMBER PARTICIPATION IN MOTORSPORTS ACTIVITIES, THE REMOTE CONTROL MOTORSPORTS ACTIVITY, SPORTS FISHING AND CULTURAL EVENTS, AND VARIOUS SERVICES BENEFITING AN ESTIMATED 300 MEMBERS WITH SPINAL CORD INJURIES DURING THE FISCAL YEAR. THE ASSOCIATION PROVIDED FOOD AND RECREATION TO AN ESTIMATED 100 PATIENTS IN THE VA HOSPITAL SCI UNIT. THE ASSOCIATION REIMBURSED THE PRICE OF TICKETS TO SPORTING EVENTS TO AN ESTIMATED 20 MEMBERS. THE ASSOCIATION PROVIDED A SCHOLARSHIP TO TWO STUDENT CHILDREN OF MEMBERS. THE ASSOCIATION PROVIDED GRANTS FOR ONGOING SPINAL CORD RESEARCH. THE ASSOCIATION PUBLISHED 6 EDITIONS OF ITS BEACHCOMBER PUBLICATION.**

4b (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4c (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4d Other program services (Describe on Schedule O.)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses 348,857

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No checkboxes. Rows include questions 1 through 21, with sub-questions a-f for items 11, 12, and 14. Marked 'X' in the Yes/No columns.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 include questions about grants, compensation, tax-exempt bonds, excess benefit transactions, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V [ ]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c include questions about Form 1096, W-2G forms, and gaming winnings.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

X

Section A. Governing Body and Management

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a through 9 regarding governing body members, relationships, and documentation.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 10a through 16b regarding local chapters, policies, conflict of interest, whistleblower, and compensation.

Section C. Disclosure

Table with columns for question number, description, and answer. Includes questions 17 through 20 regarding state filing, public inspection, and record keeping.

JOHN POU III (858)450-1443, 3350 LA JOLLA VILLAGE DRIVE 1A118, SAN DIEGO, CA 92161

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BILL PALMER DIRECTOR	2.00	X					0	0	0	
(2) BUDDY WACHTSTETT DIRECTOR	2.00	X					0	0	0	
(3) DARIUS JONES DIRECTOR	2.00	X					0	0	0	
(4) DAVID SMITH DIRECTOR	2.00	X					0	0	0	
(5) JUSTIN ASHBAUGH DIRECTOR	2.00	X					0	0	0	
(6) DUANE NORMAN DIRECTOR	2.00	X					0	0	0	
(7) JEFF MCCAFFREY VICE PRESIDENT	2.00	X		X			0	0	0	
(8) BRIAN DELANEY PRESIDENT	5.00	X		X			0	0	0	
(9) JOHN SCHULTZ SECRETARY	4.00	X		X			0	0	0	
(10) JOHN POU III TREASURER	5.00	X		X			0	0	0	
(11) PETER BALLANTYNE EXECUTIVE DIRECTOR	50.00				X		0	0	0	
(12)										
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
<b>1b Subtotal</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....							0	0	0	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
<b>3</b> Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d	166,086		
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	123,985		
	g	Noncash contributions included in lines 1a-1f	1g	\$		
	h	<b>Total.</b> Add lines 1a-1f		290,071		
Program Service Revenue	2a	<b>SPECIAL EVENTS</b>	Business Code			
			900099	24,000	24,000	
	b					
	c					
	d					
	e					
	f	All other program service revenue				
g	<b>Total.</b> Add lines 2a-2f		24,000			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		31,344	31,344	
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	(i) Real			
			(ii) Personal			
			6a			
	6b	Less: rental expenses	6b			
	6c	Rental income or (loss)	6c			
	d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities			
			(ii) Other			
			7a			
	7b	Less: cost or other basis and sales expenses	7b			
	7c	Gain or (loss)	7c			
	d	Net gain or (loss)				
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
8b	Less: direct expenses	8b				
c	Net income or (loss) from fundraising events					
9a	Gross income from gaming activities, See Part IV, line 19	9a				
9b	Less: direct expenses	9b				
c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances	10a				
10b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a		Business Code			
	b					
	c					
	d	All other revenue				
	e	<b>Total.</b> Add lines 11a-11d				
12	<b>Total revenue.</b> See instructions		345,415	55,344	0	0

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . .				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
4 Benefits paid to or for members . . . . .				
5 Compensation of current officers, directors, trustees, and key employees . . . . .	92,379	84,989		7,390
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7 Other salaries and wages . . . . .	97,729	92,845		4,884
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
9 Other employee benefits . . . . .				
10 Payroll taxes . . . . .	13,403	12,465		938
11 Fees for services (nonemployees):				
a Management . . . . .				
b Legal . . . . .				
c Accounting . . . . .	7,790		7,790	
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 . . . . .				
f Investment management fees . . . . .				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .				
12 Advertising and promotion . . . . .				
13 Office expenses . . . . .	609	609		
14 Information technology . . . . .				
15 Royalties . . . . .				
16 Occupancy . . . . .	14,889	14,889		
17 Travel . . . . .				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .	30,508	30,508		
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	5,180	5,180		
23 Insurance . . . . .				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>AWARDS AND GRANTS</b>	65,392	65,392		
b <b>PRINTING AND PUBLICATIONS</b>	19,594	19,594		
c <b>EVENT EXPENSES</b>	22,566	20,441		2,125
d <b>POSTAGE</b>	1,945	1,945		
e All other expenses				
25 <b>Total functional expenses.</b> Add lines 1 through 24e. . . . .	371,984	348,857	7,790	15,337
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)		
		Beginning of year		End of year		
<b>Assets</b>	1	Cash - non-interest-bearing		1		
	2	Savings and temporary cash investments	119,407	2	101,443	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net		4		
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges		9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	92,379		
	b	Less: accumulated depreciation	10b	40,354	10c	52,025
	11	Investments - publicly traded securities	47,071	11	897,327	
	12	Investments - other securities. See Part IV, line 11	870,132	12		
	13	Investments - program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	1,036,610	16	1,050,795		
<b>Liabilities</b>	17	Accounts payable and accrued expenses	12,979	17	7,206	
	18	Grants payable		18		
	19	Deferred revenue	12,555	19	12,555	
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26	<b>Total liabilities.</b> Add lines 17 through 25	25,534	26	19,761	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>					
	27	Net assets without donor restrictions	1,011,076	27	1,031,034	
	28	Net assets with donor restrictions		28		
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>					
	29	Capital stock or trust principal, or current funds		29		
	30	Paid-in or capital surplus, or land, building, or equipment fund		30		
	31	Retained earnings, endowment, accumulated income, or other funds		31		
	32	<b>Total net assets or fund balances</b>	1,011,076	32	1,031,034	
33	<b>Total liabilities and net assets/fund balances</b>	1,036,610	33	1,050,795		

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	345,415
2	Total expenses (must equal Part IX, column (A), line 25)	2	371,984
3	Revenue less expenses. Subtract line 2 from line 1	3	(26,569)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,011,076
5	Net unrealized gains (losses) on investments	5	46,527
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,031,034

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? . . . . .		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . . . .		

EEA