

Return of Organization Exempt from Income Tax

2002

Open to Public Inspection

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

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

Department of the Treasury Internal Revenue Service

A For the 2002 calendar year, or tax year beginning 7/01, 2002, and ending 6/30, 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

JUNIOR ACHIEVEMENT OF SAN DIEGO COUNTY, INC.
 123 CAMINO DE LA REINA #200
 SAN DIEGO, CA 92108

D Employer identification number
 95-1727087

E Telephone number
 619-682-5155

F Accounting method Cash Accrual
 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).

- H** and **I** are not applicable to section 527 organizations
- H (a)** Is this a group return for affiliates? Yes No
- H (b)** If Yes, enter number of affiliates: _____
- H (c)** Are all affiliates included? Yes No (If No, attach a list. See instructions.)
- H (d)** Is this a separate return filed by an organization covered by a group ruling? Yes No
- I** Enter 4-digit GEN: _____
- M** Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

G Web site: WWW.SANDIEGO.JA.ORG

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

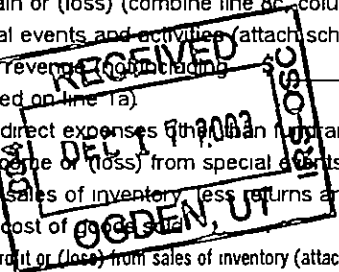
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: 861,828.

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

1	Contributions, gifts, grants, and similar amounts received			
a	Direct public support	1a	584,713.	
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	Total (add lines 1a through 1c) (cash \$ <u>584,713</u> noncash \$ _____)	1d	584,713.	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4		
5	Dividends and interest from securities	5		
6a	Gross rents	6a		
b	Less rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe: <u>SEE STATEMENT 1</u>)	7	2,512.	
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
b	Less cost or other basis and sales expenses	8a		
c	Gain or (loss) (attach schedule)	8b		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
8d		8d		
9	Special events and activities (attach schedule)			
a	Gross revenue (from fundraising reported on line 1a)	9a	274,603.	
b	Less direct expenses other than fundraising expenses	9b	102,320.	
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	172,283	
10a	Gross sales of inventory, less returns and allowances	10a		
b	Less cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	759,508.	
13	Program services (from line 44, column (B))	13	534,572.	
14	Management and general (from line 44, column (C))	14	59,473.	
15	Fundraising (from line 44, column (D))	15	101,104.	
16	Payments to affiliates (attach schedule)	16	19,000.	
17	Total expenses (add lines 16 and 44, column (A))	17	714,149.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	45,359.	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	121,859.	
20	Other changes in net assets or fund balances (attach explanation)	20	12,095	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	179,313.	

SCANNED DEC 30 2003



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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____)				
23	Specific assistance to individuals (att sch)				
24	Benefits paid to or for members (att sch)				
25	Compensation of officers, directors, etc	148,125	108,131	14,813	25,181.
26	Other salaries and wages	215,935	157,633.	21,593	36,709
27	Pension plan contributions				
28	Other employee benefits	55,822.	40,750	5,582.	9,490.
29	Payroll taxes	30,392	22,186	3,039	5,167
30	Professional fundraising fees				
31	Accounting fees	12,773.	9,325	1,277.	2,171.
32	Legal fees				
33	Supplies	8,528	5,787	1,015.	1,726
34	Telephone	17,397.	12,700	1,740.	2,957
35	Postage and shipping	6,810.	4,971	681	1,158.
36	Occupancy	38,257	27,927	3,826.	6,504
37	Equipment rental and maintenance				
38	Printing and publications				
39	Travel	9,174	9,174		
40	Conferences, conventions, and meetings				
41	Interest	802	586	80.	136
42	Depreciation, depletion, etc (attach schedule)	5,267	3,845	527	895
43	Other expenses not covered above (itemize)				
a	SEE STATEMENT 5	145,867	131,557	5,300	9,010.
b					
c					
d					
e					
44	Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13-15	695,149	534,572	59,473.	101,104

Joint Costs Check if you are following SOP 98 2

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

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ECONOMIC EDUCATIONAL PROGRAMS	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a <u>APPLIED ECONOMICS - OPERATION AND COMPLETION OF A FULL ECONOMICS COURSE FOR HIGH SCHOOL STUDENTS</u> (Grants and allocations \$ _____)	187,100.
b <u>PROJECT BUSINESS - OPERATION AND COMPLETION OF A FULL BUSINESS EDUCATION COURSE FOR JUNIOR HIGH STUDENTS</u> (Grants and allocations \$ _____)	106,914
c <u>ELEMENTARY SCHOOL PROGRAM - OPERATION AND COMPLETION OF A BASIC BUSINESS COURSE FOR ELEMENTARY SCHOOL STUDENTS.</u> (Grants and allocations \$ _____)	240,558.
d _____ (Grants and allocations \$ _____)	
e Other program services. (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	534,572

Part IV Balance Sheets (See Instructions)

Note		(A) Beginning of year		(B) End of year			
ASSETS	45	Cash — non interest bearing		52,405.	45	79,270.	
	46	Savings and temporary cash investments			46		
	47 a	Accounts receivable			47 a		
		47 b	Less allowance for doubtful accounts			47 b	
	48 a	Pledges receivable		152,387.	48 a		
		48 b	Less allowance for doubtful accounts		104,030.	48 b	152,387.
	49	Grants receivable			49		
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50		
	51 a	Other notes & loans receivable (attach sch)			51 a		
		51 b	Less allowance for doubtful accounts			51 b	
	52	Inventories for sale or use			52		
	53	Prepaid expenses and deferred charges		9,586.	53	6,329	
	54	Investments — securities (attach schedule)		3,897.	54	9,554.	
	55 a	Investments — land, buildings, & equipment basis		27,932	55 a		
	55 b	Less accumulated depreciation (attach schedule) STATEMENT 6		8,002.	55 b	22,457.	
56	Investments — other (attach schedule)			56	19,930		
57 a	Land, buildings, and equipment basis			57 a			
	57 b	Less accumulated depreciation (attach schedule)			57 b		
58	Other assets (describe ► SEE STATEMENT 7)		5,004	58	8,980.		
59	Total assets (add lines 45 through 58) (must equal line 74)		197,379.	59	276,450.		
LIABILITIES	60	Accounts payable and accrued expenses		18,269.	60	35,886.	
	61	Grants payable			61		
	62	Deferred revenue		25,000	62	35,000.	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64 a	Tax exempt bond liabilities (attach schedule)			64 a		
		64 b	Mortgages and other notes payable (attach schedule)			64 b	
	65	Other liabilities (describe ► SEE STATEMENT 8)		32,251	65	26,251.	
66	Total liabilities (add lines 60 through 65)		75,520	66	97,137.		
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74						
	67	Unrestricted		68,936.	67	123,252	
	68	Temporarily restricted		52,923.	68	56,061.	
	69	Permanently restricted			69		
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74						
	70	Capital stock, trust principal, or current funds			70		
	71	Paid in or capital surplus, or land, building, and equipment fund			71		
	72	Retained earnings, endowment, accumulated income, or other funds			72		
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		121,859	73	179,313	
	74	Total liabilities and net assets/fund balances (add lines 66 and 73)		197,379	74	276,450.	

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

BAA

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

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

a	Total revenue, gains, and other support per audited financial statements	a	778,160.
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments		
(2)	Donated services and use of facilities		18,652.
(3)	Recoveries of prior year grants		
(4)	Other (specify)		
	Add amounts on lines (1) through (4)	b	18,652.
c	Line a minus line b	c	759,508.
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990		
(2)	Other (specify)		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	759,508.

a	Total expenses and losses per audited financial statements	a	720,707.
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities		
(2)	Prior year adjustments reported on line 20, Form 990		
(3)	Losses reported on line 20, Form 990		
(4)	Other (specify)		
	SEE STMT 9		6,558.
	Add amounts on lines (1) through (4)	b	6,558.
c	Line a minus line b	c	714,149.
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990		
(2)	Other (specify)		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	714,149.

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 10		148,125.	11,330.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No

If 'Yes,' attach schedule - see instructions

Part VI Other Information (See instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc. to any other exempt or nonexempt organization?		X
81a	Enter direct or indirect political expenditures. See line 81 instructions. <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt	81a	0.
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?		N/A
85b	Did the organization make only in house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		N/A
85c	Dues, assessments, and similar amounts from members	85c	N/A
85d	Section 162(e) lobbying and political expenditures	85d	N/A
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86a	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
86b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87a	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911: 0., section 4912: 0., section 4955: 0.		
89b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction		X
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.
90a	List the states with which a copy of this return is filed: CALIFORNIA		
90b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	0
91	The books are in care of: JOANNE PASTULA Telephone number: 619-682-5155 Located at: 123 CAMINO DE LA REINA #200, SAN DIEGO ZIP + 4: 92108		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax exempt interest received or accrued during the tax year	92	N/A

Part VI Analysis of Income-Producing Activities (See instructions)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income		2,512.			
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					172,283.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		2,512.			172,283.
105 Total (add line 104, columns (B), (D), and (E))					174,795

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

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

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
101	SPECIAL EVENTS ARE THE ORGANIZATON'S SECONDARY SOURCE OF REVENUES USED FOR PROVIDED PROGRAM SERVICES

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

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

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

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on personal benefit contracts? Yes No
 - b Did the organization, during the year, pay premiums, directly or indirectly, on personal benefit contracts? 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 any schedules or attachments, and the information therein is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has knowledge.

Signature of officer: *[Handwritten Signature]*
Type or print name and title: *Deanne M Pastu*

Paid Preparer's Use Only

Preparer's signature: *[Handwritten Signature]*
Name: ROBERT A. HINZMAN

Firm's name (or yours if self-employed) address, and ZIP + 4:
SCHILLING & HINZMAN, APC
6339 NANCY RIDGE DR SUITE
SAN DIEGO, CA 92121-2247

SCHEDULE A
(Form 990 or 990-EZ)

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

OMB No 1545-0047

(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)

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 **JUNIOR ACHIEVEMENT
OF SAN DIEGO COUNTY, INC** Employer identification number
95-1727087

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See 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 and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	▶	0		

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	▶	0

Part III Statements About Activities (See instructions)

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ N/A _____ (Must equal amounts on line 38, Part VI A, or line 1 of Part VI B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A. Other organizations checking "Yes," must complete Part VI B AND attach a statement giving a detailed description of the lobbying activities</p>		X
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)</p>		
<p>a Sale, exchange, or leasing of property?</p>		X
<p>b Lending of money or other extension of credit?</p>		X
<p>c Furnishing of goods, services, or facilities?</p>		X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>		X
<p>e Transfer of any part of its income or assets?</p>		X
<p>3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)</p>		X
<p>4 Do you have a section 403(b) annuity plan for your employees?</p>		X
<p>Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments</p>		

Part IV Reason for Non-Private Foundation Status (See instructions)

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

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

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

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

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

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

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

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)				136,260.	136,260.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose				164,537.	164,537.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975				411	411.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22				301,208.	301,208.
24 Line 23 minus line 17				136,671.	136,671.
25 Enter 1% of line 23				3,012.	

26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e), line 24 **N/A**

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.

c Total support for section 509(a)(1) test. Enter line 24, column (e).

d Add Amounts from column (e) for lines 18 _____ 19 _____
22 _____ 26b _____

e Public support (line 26c minus line 26d total)

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))**

26a	
26b	
26c	
26d	
26e	
26f	%

27 Organizations described on line 12

a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year.

(2001) _____ (2000) _____ (1999) _____ (1998) _____

b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.

(2001) _____ (2000) _____ (1999) _____ (1998) _____

c Add Amounts from column (e) for lines 15 _____ 16 _____
17 _____ 164,537 _____ 20 _____ 21 _____

d Add Line 27a total _____ 0 _____ and line 27b total _____ 0 _____

e Public support (line 27c total minus line 27d total)

f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))**

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))**

27c	300,797
27d	0
27e	300,797.
27f	301,208.
27g	99.86 %
27h	0.14 %

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

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

N/A

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

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

N/A

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

Limits on Lobbying Expenditures

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

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount Enter the amount from the following table –		
If the amount on line 40 is –		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is –		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter 0 if line 41 is more than line 38	44	
Caution If there is an amount on either line 43 or line 44, you must file Form 4720		

4 -Year Averaging Period Under Section 501(h)

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

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

Part VI-B Lobbying Activity by Nonelecting Public Charities (See instructions)
 (For reporting only by organizations that did not complete Part VI A)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines c through h)

Yes	No	Amount

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

JUNIOR ACHIEVEMENT
OF SAN DIEGO COUNTY, INC.

95-1727087

STATEMENT 1
FORM 990, PART I, LINE 7
OTHER INVESTMENT INCOME

DIVIDEND INC & UNREALIZED

TOTAL	\$	2,512.
	\$	<u>2,512</u>

STATEMENT 2
FORM 990, PART I, LINE 9
NET INCOME (LOSS) FROM SPECIAL EVENTS

SPECIAL EVENTS	GROSS RECEIPTS	LESS CONTRI- BUTIONS	GROSS REVENUE	LESS DIRECT EXPENSES	NET INCOME (LOSS)
BOWL-A-THON	142,563.	0	142,563.	40,100.	102,463.
HALL OF FAME	132,040	0	132,040.	62,220.	69,820.
TOTAL	<u>\$ 274,603</u>	<u>\$ 0.</u>	<u>\$ 274,603.</u>	<u>\$ 102,320.</u>	<u>\$ 172,283.</u>

STATEMENT 3
FORM 990, PART I, LINE 16
PAYMENTS TO AFFILIATES

NAME AND ADDRESS	PURPOSE OF PAYMENT	AMOUNT
JUNIOR ACHIEVEMENT, INC. ONE COLORADO WAY COLORADO SPRINGS, CO 80906	PARTICIPATION PAYMENTS	\$ 19,000
	TOTAL	<u>\$ 19,000</u>

STATEMENT 4
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

TRANSFER FROM JA OF SOUTHERN CALIFORNIA

TOTAL	\$	12,095.
	\$	<u>12,095</u>

STATEMENT 5
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK CHARGES	2,076	1,515.	208.	353
COPIER	8,832.	7,949.	327.	556
ENTERPRISE VILLAGE	2,532	2,532.		
GENERAL INSURANCE	9,374.	6,843	937.	1,594.
JANITORIAL	1,584.	1,157.	158.	269
MISCELLANEOUS EXPENSE	2,011.	1,468.	201.	342

JUNIOR ACHIEVEMENT
OF SAN DIEGO COUNTY, INC.

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STATEMENT 5 (CONTINUED)
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
OFFICE/CENTER MAINTENANCE	13,712	10,010.	1,371	2,331.
OUTSIDE SERVICE	3,900	2,847	390.	663.
PROGRAM MATERIALS	73,367.	73,367		
PUBLIC RELATIONS	9,575.	6,989	958.	1,628.
SUBSCRIPTIONS & DUES	2,770.	2,022	277.	471.
TRAINING & CONFERENCES	7,033.	7,033		
UTILITIES	4,726.	3,450	473	803
VOLUNTEER RECOGNITION	4,375	4,375		
TOTAL	<u>\$ 145,867</u>	<u>\$ 131,557</u>	<u>\$ 5,300.</u>	<u>\$ 9,010.</u>

STATEMENT 6
FORM 990, PART IV, LINE 55B
INVESTMENTS - LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM DEPREC	BOOK VALUE
MACHINERY AND EQUIPMENT	\$ 27,932	\$ 8,002.	\$ 19,930.
TOTAL	<u>\$ 27,932</u>	<u>\$ 8,002.</u>	<u>\$ 19,930.</u>

STATEMENT 7
FORM 990, PART IV, LINE 58
OTHER ASSETS

DEPOSITS		\$ 8,980.
TOTAL		<u>\$ 8,980.</u>

STATEMENT 8
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

DUE TO JUNIOR ACHIEVEMENT NATIONAL		\$ 26,251.
TOTAL		<u>\$ 26,251.</u>

STATEMENT 9
FORM 990, PART IV-B, LINE B(4)
OTHER AMOUNTS

SUPPLIES		\$ 1,624
VOLUNTEER RECOGNITION		4,934
TOTAL		<u>\$ 6,558</u>

JUNIOR ACHIEVEMENT
 OF SAN DIEGO COUNTY, INC.

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 STATEMENT 10
 FORM 990, PART V
 LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
DINO D'AURIA 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	CHAIRMAN AS NEEDED	\$ 0	\$ 0	\$ 0.
JACQUIE IBRAHIM 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0.	0.
STEPHEN ROSETTA 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	SECRETARY AS NEEDED	0	0.	0
KRISTEN JANIS 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	TREASURER AS NEEDED	0.	0	0.
PAT ANDERSON 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0.	0.
MARK BROCK 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0
TERRY ERARD 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0.	0
BARRY GRACEMAN 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0	0.	0.
MARK HOEKSTRA 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0.
MICHAEL PERRY 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0	0.	0.
PHYLISS SCHMEDAKE 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0.
BILL VIDANO 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0

JUNIOR ACHIEVEMENT
 OF SAN DIEGO COUNTY, INC.

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 STATEMENT 10 (CONTINUED)
 FORM 990, PART V
 LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JANE BATTAGLIA 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	\$ 0	\$ 0.	\$ 0.
TRES CONRIQUE 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0
MAUREEN GEVIRTZ 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0.	0
BEV GREGORY 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0	0.	0.
JOHN HOFFNER 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0
LYNNE KUNSTER 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0.
MARTHA PHILLIPS 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0.	0.
ERNIE VILLICANA 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0	0.	0.
JOANNE PASTULA 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	PRESIDENT 40	80,000.	6,000.	0.
JOY WOLF 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0	0.	0
MIKE BEAUCHAMP 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0	0.	0.
TONY EVANS 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR NONE	0.	0.	0.

STATEMENT 10 (CONTINUED)
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
ROB HAYES 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	\$ 0	\$ 0.	\$ 0.
CLAUDETTE INGE 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0.	0
MARION PAUL 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	VICE PRESIDENT NONE	68,125	5,330	0.
ROBERT PUTRUS 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0
BRIAN SELLSTROM 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0	0.	0
LEO ZIPP 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0.
LOWELL BILLINGS 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0.
WENDY GILLESPIE 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0.
RON HENSLEY 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	DIRECTOR AS NEEDED	0.	0	0.
JEFF SMITH 123 CAMINO DE LA REINA #200 SAN DIEGO, CA 92108	TREASURER AS NEEDED	0	0.	0.
TOTAL		\$ 148,125.	\$ 11,330	\$ 0.

JUNIOR ACHIEVEMENT
OF SAN DIEGO COUNTY, INC.

95-1727087

EFFECTIVE JULY 1, 1999 THE ORGANIZATION MERGED ITS OPERATIONS WITH JUNIOR ACHIEVEMENT OF SOUTHERN CALIFORNIA, INC (JASOCAL) FEIN 95-1799192. DURING THE PERIOD FROM JULY 1, 1999 TO JUNE 30, 2001 THE ORGANIZATION OPERATED AS A DEPARTMENT WITHIN JASOCAL. EFFECTIVE JULY 1, 2001 THIS MERGER WAS DISSOLVED, THE ORGANIZATION AGAIN BECAME A SEPARATE ENTITY AND NET ASSETS OF \$43,622 WERE TRANSFERRED. THIS TAX RETURN PRESENTS THE OPERATIONS OF THE ORGANIZATION FROM THE DATE OF THE DISSOLUTION OF THE MERGER, JULY 1, 2001 THROUGH JUNE 30, 2002

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Note Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed) ▶

Note Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only ▶

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization JUNIOR ACHIEVEMENT OF SAN DIEGO COUNTY, INC	Employer identification number 95-1727087
	Number, street and room or suite number. If a P.O. box, see instructions 123 CAMINO DE LA REINA #200	
	City, town or post office. For a foreign address, see instructions. state ZIP code SAN DIEGO, CA 92108	

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

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990 T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990 BL | <input type="checkbox"/> Form 990-T (Section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990 EZ | <input type="checkbox"/> Form 990 T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990 PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole** group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until 2/15, 20 04, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ▶ calendar year 20 ____ or
- ▶ tax year beginning 7/01, 20 02, and ending 6/30, 20 03

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

3a If this application is for Form 990 BL, 990-PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ _____ 0

b If this application is for Form 990-PF or 990 T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____ 0

c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____ 0

Signature and Verification

Under penalties of perjury, I declare that I have examined this return including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Title Date