

**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)**2009**Department of the Treasury  
Internal Revenue Service

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

**Open to Public Inspection****For the 2009 calendar year, or tax year beginning , 2009, and ending**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Please use IRS label or print or type. See specific instructions. <b>World Institute on Disability</b> <b>510 16th Street #100</b> <b>Oakland, CA 94612</b>	<b>D</b> Employer Identification Number <b>94-2911623</b>	<b>E</b> Telephone number <b>510-763-4100</b>	<b>G</b> Gross receipts \$ <b>1,689,167.</b>	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>If 'No,' attach a list. (see instructions)</small>
<b>F</b> Name and address of principal officer: <b>Kathy Martinez</b> <b>Same As C Above</b>					
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( 3 ) ▶ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
<b>J</b> Website: ▶ <b>www.wid.org</b>					
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶					
<b>L</b> Year of formation: <b>1983</b> <b>M</b> State of legal domicile: <b>CA</b>					

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>To eliminate barriers to social integration and increase employment, economic security, and health care for persons with disabilities. WID creates innovative programs and tools; conducts research, public education, training, and advocacy campaigns; and provides</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	<b>14</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	<b>14</b>
	<b>5</b> Total number of employees (Part V, line 2a) .....	<b>5</b>	<b>18</b>
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>	<b>24</b>
	<b>7a</b> Total gross 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, line 34 .....	<b>7b</b>	<b>0.</b>
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b> 2,115,262.	<b>Current Year</b> 1,627,961.
	<b>9</b> Program service revenue (Part VIII, line 2g) .....	69,831.	36,093.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	17,678.	4,174.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	879.	-7,312.
	<b>12</b> Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	2,203,650.	1,660,916.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....		280,404.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	770,682.	787,343.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....		27,000.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>170,736.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) .....	855,124.	1,079,286.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	1,625,806.	2,174,033.
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	577,844.	-513,117.
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) .....	<b>Beginning of Year</b> 1,432,134.	<b>End of Year</b> 1,189,215.
	<b>21</b> Total liabilities (Part X, line 26) .....	110,824.	381,022.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	1,321,310.	808,193.

**Part II Signature Block**

<b>Sign Here</b>	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: <u>[Signature]</u>	<b>17/2/2010</b> Date
	Type or print name and title: <u>Executive Director</u>	

**Paid Preparer's Use Only**

Preparer's signature: <u>Crosby &amp; Kaneda</u>	Date: <u>7/16/10</u>	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4: <u>Crosby &amp; Kaneda, CPAs</u> <u>1611 Telegraph Ave Ste 318</u> <u>Oakland, CA 94612-2151</u>		EIN ▶ <u>94-3243888</u> Phone no. ▶ <u>(510) 835-2727</u>	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No**BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**



Department of the Treasury  
Internal Revenue Service  
OGDEN UT 84201-0074

For assistance, call:  
1-877-829-5500

REC'D JUN 21 2010

Notice Number: CP211A  
Date: June 21, 2010

Taxpayer Identification Number:  
94-2911623  
Tax Form: 990  
Tax Period: December 31, 2009

049506.739983.0151.004 1 AT 0.357 375



WORLD INSTITUTE ON DISABILITY  
% JOAN LEON  
510 16TH ST STE 100  
OAKLAND CA 94612-1520253

49506

## APPLICATION FOR EXTENSION OF TIME TO FILE AN EXEMPT ORGANIZATION RETURN - APPROVED

We received and approved your Form 8868, Application for Extension of Time to File an Exempt Organization Return, for the return (form) and tax period identified above. Your extended due date to file your return is **August 15, 2010**.

When it's time to file your Form 990, 990-EZ, 990-PF or 1120-POL, you should consider filing electronically. Electronic filing is the fastest, easiest and most accurate way to file your return. For more information, visit the Charities and Nonprofit web at [www.irs.gov/eo](http://www.irs.gov/eo). This site will provide information about:

- The type of returns that can be filed electronically,
- approved e-File providers, and
- if you are required to file electronically.

If you have any questions, please call us at the number shown above, or you may write us at the address shown at the top of this letter.

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-1709

► **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 ☒ **X**
  - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- 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).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only ☐

*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	World Institute on Disability	94-2911623
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	510 16th Street #100	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	Oakland, CA 94612	

**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

• The books are in the care of. ► Joseph Fong

Telephone No. ► 510-763-4100 FAX No. ► 510-763-4109

- 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 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 10, to file the exempt organization return for the organization named above.  
The extension is for the organization's return for:

- ☒ calendar year 20 09 or
- ☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

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

<b>3a</b> 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.	<b>3a</b> \$	0.
<b>b</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.	<b>3b</b> \$	0.
<b>c Balance Due.</b> 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.	<b>3c</b> \$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 4-2009)

**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission:

See Schedule O2 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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 1,098,680. including grants of \$           ) (Revenue \$ 17,386.)Employment Policy and Economic Development

WID continued to provide DB101 Information Services, including benefits calculators, in California; added services in Michigan, Minnesota and New Jersey, and almost completed phase II of the Veterans' Benefits Online Tools Project to build online calculator tools for wounded warriors and veterans with disabilities transitioning back to civilian employment. Proyecto Vision continued to provide the most comprehensive online list of scholarships, internships, employment, and study abroad opportunities for transition age youth and young adults with disabilities. Access to Assets conducted asset building seminars in more than 40 States and continued to publish EQUITY, the only disability asset building publication.

4b (Code:           ) (Expenses \$ 362,455. including grants of \$ 280,404.) (Revenue \$           )International Policy and Development

WID launched a 3-year project in the Republic of Georgia and began to set up a sustainable wheelchair production and repair facility; a postural support seating and cushion service; 2 regional sales and repair shops; a mobility and self-care system; and a community accessibility public education, advocacy skills and barrier removal campaign in 3 cities. WID also worked with other U.S.-based disability NGOs to promote inclusive development by USAID Missions in Colombia and completed the first training and technical assistance visit to Bogota in November.

4c (Code:           ) (Expenses \$ 165,878. including grants of \$           ) (Revenue \$           )Technology Access Policy

WID provided training and technical assistance to the California Emerging Technology Fund to identify, evaluate and recommend solutions to access barriers in websites, programs, facilities and communications of all grantees as well as to assist them to reach more people with disabilities in their programs and services.

4d Other program services. (Describe in Schedule O.) See Schedule O(Expenses \$ 121,224. including grants of \$           ) (Revenue \$           )4e Total program service expenses ► 1,748,237.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	X	
5 <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
• Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		
• Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		
• Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		
• Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If 'Yes,' complete Schedule D, Part X		
12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.	X	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J.		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.		X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.		X
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II.		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III.		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
28b	b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
28c	c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV.		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.		X
34	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.		X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2009)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.		
<b>1a</b>	16		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
<b>1b</b>	0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	X
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	<b>2a</b>	18
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	<b>2b</b>	X
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>3a</b>	X
<b>b</b>	If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	X
<b>b</b>	If 'Yes,' enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	<b>4b</b>	
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	X
<b>c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	<b>6a</b>	X
<b>b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	X
<b>b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	X
<b>d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year.	<b>7d</b>	
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	X
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	<b>7h</b>	X
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the organization make any distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12.	<b>10a</b>	
<b>b</b>	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from other members or shareholders.	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>	

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Form 990 (2009)

**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.

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body.....	<b>1a</b> 14	
<b>b</b> Enter the number of voting members that are independent.....	<b>1b</b> 14	
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?.....	<b>2</b>	X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?.....	<b>3</b>	X
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?.....	<b>4</b>	X
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets?.....	<b>5</b>	X
<b>6</b> Does the organization have members or stockholders?.....	<b>6</b>	X
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?.....	<b>7a</b>	X
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons?.....	<b>7b</b>	X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?.....	<b>8a</b> X	
<b>b</b> Each committee with authority to act on behalf of the governing body?.....	<b>8b</b> X	
<b>9</b> Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.....	<b>9</b>	X

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

	Yes	No
<b>10a</b> Does the organization have local chapters, branches, or affiliates?.....	<b>10a</b>	X
<b>b</b> If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?.....	<b>10b</b>	
<b>11</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?.....	<b>11</b> X	
<b>11A</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
<b>12a</b> Does the organization have a written conflict of interest policy? If 'No,' go to line 13.....	<b>12a</b> X	
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?.....	<b>12b</b> X	
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done..... See Schedule O.....	<b>12c</b> X	
<b>13</b> Does the organization have a written whistleblower policy?.....	<b>13</b> X	
<b>14</b> Does the organization have a written document retention and destruction policy?.....	<b>14</b> X	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official.....	<b>15a</b> X	
<b>b</b> Other officers of key employees of the organization. See Schedule O.....	<b>15b</b> X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?.....	<b>16a</b>	X
<b>b</b> If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?.....	<b>16b</b>	

**Section C. Disclosures**

**17** List the states with which a copy of this Form 990 is required to be filed ▶ CA

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☒ Another's website ☒ Upon request

**19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Schedule O

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

▶ Joseph Fong 510 16th Street Oakland CA 94612 510-763-4100

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

**1 a** 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. Use Schedule J-2 if additional space is needed.

- 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. See instructions for definition of 'key employees.'
- 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
Ken Chrisman Chairman	3	X		X				0.	0.	0.
Susan Mazui Vice Chair	3	X		X				0.	0.	0.
Linda Dardarian Secretary	3	X		X				0.	0.	0.
Elissa Theilen Treasurer	3	X		X				0.	0.	0.
Stephen Beard Board Member	3	X						0.	0.	0.
Mary Brooner Board Member	3	X						0.	0.	0.
Susan Daniel Board Member	3	X						0.	0.	0.
Lynn Fielder Board Member	3	X						0.	0.	0.
Patrick Gaston Board Member	3	X						0.	0.	0.
Neil Jacobson Board Member	3	X						0.	0.	0.
Susan Kaysinger Board Member	3	X						0.	0.	0.
Martin Schulter Board Member	3	X						0.	0.	0.
Samuel Simon Board Member	3	X						0.	0.	0.
Susan Walters Board Member	3	X						0.	0.	0.
Kathy Martinez Executive Direc	40			X				52,006.	0.	5,240.
Thomas Foley Interim ED	40			X				64,677.	0.	7,436.
Joseph Fong Fiscal Officer	40			X				57,534.	0.	7,892.

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
<b>1 b Total</b>								174,217.	0.	20,568.

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

- 3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual* .....
- 4 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? *If 'Yes' complete Schedule J for such individual* .....
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If 'Yes,' complete Schedule J for such person* .....

	Yes	No
3		X
4		X
5		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.

(A) Name and business address	(B) Description of Services	(C) Compensation
Jack Eastman dba Eightfold Consultants 2033 Berryman Street Berkeley	Website services	135,393.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 1

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c 167,210.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 1,353,307.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 107,444.				
	g Noncash contribns included in lns 1a-1f: \$					
	<b>h Total.</b> Add lines 1a-1f		1,627,961.			
<b>PROGRAM SERVICE REVENUE</b>	2a <u>Fee for Service</u>	Business Code	20,086.	20,086.		
	b <u>Sales</u>		16,007.	16,007.		
	c					
	d					
	e					
	f All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f		36,093.			
	<b>OTHER REVENUE</b>	3 Investment income (including dividends, interest and other similar amounts)		4,174.		
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross Rents		(i) Real (ii) Personal				
b Less: rental expenses						
c Rental income or (loss)						
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ 167,210. of contributions reported on line 1c). See Part IV, line 18.		a 19,875.				
b Less: direct expenses		b 28,251.				
c Net income or (loss) from fundraising events			-8,376.			-8,376.
9a Gross income from gaming activities. See Part IV, line 19.		a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances		a				
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a <u>Miscellaneous</u>		1,064.			1,064.	
b						
c						
d All other revenue						
<b>e Total.</b> Add lines 11a-11d		1,064.				
<b>12 Total revenue.</b> See instructions		1,660,916.	36,093.	0.	-3,138.	

**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) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21.	237,813.	237,813.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22.				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16.	42,591.	42,591.		
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	194,785.	99,340.	81,810.	13,635.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)).	0.	0.	0.	0.
7 Other salaries and wages.	460,682.	367,591.	57,801.	35,290.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions).	17,239.	13,321.	2,627.	1,291.
9 Other employee benefits.	58,938.	47,070.	8,066.	3,802.
10 Payroll taxes.	55,699.	39,827.	11,634.	4,238.
11 Fees for services (non-employees).				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.	11,245.	11,245.		
e Prof fundraising svcs. See Part IV, ln 17.	27,000.			27,000.
f Investment management fees.				
g Other.	608,185.	568,224.	32,474.	7,487.
12 Advertising and promotion.				
13 Office expenses.	37,247.	26,235.	6,975.	4,037.
14 Information technology.				
15 Royalties.				
16 Occupancy.	135,170.	96,414.	28,448.	10,308.
17 Travel.	50,577.	46,667.	338.	3,572.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	9,890.	6,523.	3,367.	
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	3,447.		3,447.	
23 Insurance.	15,942.	7,799.	5,563.	2,580.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Subrecipients	149,390.	114,000.		35,390.
b Printing and Publications	21,416.	16,771.	878.	3,767.
c Miscellaneous	19,055.	1,320.	587.	17,148.
d Fees and Service Charges	5,487.	287.	5,165.	35.
e Staff training/ Recruitment	5,317.	2,389.	2,928.	
f All other expenses.	6,918.	2,811.	2,951.	1,156.
25 Total functional expenses. Add lines 1 through 24f.	2,174,033.	1,748,238.	255,059.	170,736.
26 Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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Form 990 (2009)

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>ASSETS</b>	1 Cash — non-interest-bearing .....	74,100.	1	332,528.
	2 Savings and temporary cash investments .....	559,267.	2	313,041.
	3 Pledges and grants receivable, net .....	711,600.	3	
	4 Accounts receivable, net .....	33,730.	4	480,789.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	15,493.	9	26,405.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 206,427.		
	b Less: accumulated depreciation .....	10b 200,975.	6,944.	10c 5,452.
	11 Investments — publicly-traded securities .....		11	
	12 Investments — other securities. See Part IV, line 11 .....		12	
	13 Investments — program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....	31,000.	15	31,000.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	1,432,134.	16	1,189,215.	
<b>LIABILITIES</b>	17 Accounts payable and accrued expenses .....	110,824.	17	183,182.
	18 Grants payable .....		18	
	19 Deferred revenue .....		19	150,678.
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		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. Complete Part X of Schedule D .....		25	47,162.
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	110,824.	26	381,022.
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29 and lines 33 and 34.</b>			
	27 Unrestricted net assets .....	313,969.	27	308,029.
	28 Temporarily restricted net assets .....	1,007,341.	28	500,164.
	29 Permanently restricted net assets .....		29	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds .....		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....		32	
	33 <b>Total net assets or fund balances.</b> .....	1,321,310.	33	808,193.
	34 <b>Total liabilities and net assets/fund balances.</b> .....	1,432,134.	34	1,189,215.

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Form 990 (2009)

**Part XI Financial Statements and Reporting**1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c 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 in Schedule O.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

Yes No

2a X

2b X

2c X

3a X

3b

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Form 990 (2009)

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

## Public Charity Status and Public Support

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

## 2009

**Open to Public Inspection**

Name of the organization

World Institute on Disability

Employer identification number

94-2911623

<b>Part I</b>	<b>Reason for Public Charity Status</b> (All organizations must complete this part.) See instructions
---------------	---

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ 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 exempt 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)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I      b ☐ Type II      c ☐ Type III – Functionally integrated      d ☐ Type III – Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box. ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

#### **h** Provide the following information about the supported organizations.

[illegible]

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)	2,066,115.	1,939,324.	721,886.	2,115,262.	1,636,337.	8,478,924.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						0.
3 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.						0.
4 <b>Total.</b> Add lines 1-through 3.	2,066,115.	1,939,324.	721,886.	2,115,262.	1,636,337.	8,478,924.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						663,112.
6 <b>Public support.</b> Subtract line 5 from line 4.						7,815,812.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4.	2,066,115.	1,939,324.	721,886.	2,115,262.	1,636,337.	8,478,924.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	6,958.	12,084.		17,678.	4,174.	40,894.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) See Part IV.	740.	287.			1,064.	2,091.
11 <b>Total support.</b> Add lines 7 through 10.						8,521,909.
12 Gross receipts from related activities, etc. (see instructions).					12	286,037.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ☐

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)).	14	91.7 %
15 Public support percentage from 2008 Schedule A, Part II, line 14.	15	92.7 %

16a **33-1/3 support test – 2009.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ☒

b **33-1/3 support test – 2008.** If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ☐

17a **10%-facts-and-circumstances test – 2009** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ☐

b **10%-facts-and-circumstances test – 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ☐

BAA

Schedule A (Form 990 or 990-EZ) 2009

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 <b>Total.</b> Add lines 1 through 5.						
7a Amounts included on lines 1, 2, 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 <b>Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 <b>Total support.</b> (add lns 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ☐

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a **33-1/3 support tests – 2009.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ☐

b **33-1/3 support tests – 2008.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

2009

## Schedule A, Part IV - Supplemental Information

Page 5

Client WIOD08

World Institute on Disability

94-2911623

7/16/10

02:26PM

## Part II, Line 10 - Other Income

Nature and Source	2009	2008	2007	2006	2005
Miscellaneous	1,064.			287.	740.
Total	<u>\$ 1,064.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 287.</u>	<u>\$ 740.</u>

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

Department of the Treasury  
Internal Revenue Service

**PUBLIC DISCLOSURE COPY**  
**Schedule of Contributors**

▶ **Attach to Form 990, 990-EZ, or 990-PF**

OMB No. 1545-0047

**2009**

**Name of the organization**

World Institute on Disability

**Employer identification number**

94-2911623

**Organization type** (check one):

**Filers of:**

Form 990 or 990-EZ

**Section:**

- ☒ 501(c)( 3 ) (enter number) organization  
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation  
☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation  
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation  
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule –**

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

**Special Rules –**

- ☒ For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc. purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc. purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc. contributions of \$5,000 or more during the year. ▶ \$ \_\_\_\_\_

**Caution:** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2 of their Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.**

**Schedule B** (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

Employer identification number

World Institute on Disability

94-2911623

**Part I** Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 47,118.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2		\$ 725,364.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3		\$ 133,988.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4		\$ 58,258.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5		\$ 338,581.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

World Institute on Disability

94-2911623

**Part II** Noncash Property (see instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

Employer identification number

World Institute on Disability

94-2911623

**Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year.** (Complete cols (a) through (e) and the following line entry.)For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once — see instructions.) ▶ \$ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

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

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

► **Complete if the organization is described below.**

► **Attach to Form 990 or Form 990-EZ. ► See separate instructions.**

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

**If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: complete Part I-A only.

**If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

Employer identification number

World Institute on Disability

94-2911623

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ..... ► \$
- 3 Volunteer hours .....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ► \$ 0.
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ► \$ 0.
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If 'Yes,' describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ► \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ► \$
- 3 Total of exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ► \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

**BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule C (Form 990 or 990-EZ) 2009**

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group.  
**B** Check ☐ if the filing organization checked box A and 'limited control' provisions apply.

**Limits on Lobbying Expenditures –**  
(The term 'expenditures' means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....	3,545.													
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	7,700.													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....	11,245.	0.												
<b>d</b> Other exempt purpose expenditures .....	2,162,788.													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....	2,174,033.	0.												
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.	258,702.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....	64,676.	0.												
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....	0.	0.												
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....	0.	0.												
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**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 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
<b>2a</b> Lobbying non-taxable amount .....	238,280.	126,616.	231,290.	258,702.	854,888.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e)) .....					1,282,332.
<b>c</b> Total lobbying expenditures .....	7,442.	1,049.	9,730.	11,245.	29,466.
<b>d</b> Grassroots nontaxable amount .....	59,604.	31,654.	57,823.	64,676.	213,757.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) .....					320,636.
<b>f</b> Grassroots lobbying expenditures .....	729.	643.	3,722.	3,545.	8,639.

BAA

Schedule C (Form 990 or 990-EZ) 2009

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, 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 1c through 1i)?			
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 similar means?			
i Other activities? If 'Yes,' describe in Part IV.			
j Total. Add lines 1c through 1i.			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912.			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912.			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?		

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered 'No' OR if Part III-A, line 3 is answered 'Yes.'

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

**Part IV** Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

**Part IV** Supplemental Information *(continued)*

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

- Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.  
► Attach to Form 990. ► See separate instructions

OMB No. 1545-0047

**2009****Open to Public  
Inspection**

Name of the organization

World Institute on Disability

Employer identification number

94-2911623

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts** Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate contributions to (during year)....		
3 Aggregate grants from (during year).....		
4 Aggregate value at end of year.....		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

**Part II Conservation Easements** Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements.....	2a
b Total acreage restricted by conservation easements.....	2b
c Number of conservation easements on a certified historic structure included in (a).....	2c
d Number of conservation easements included in (c) acquired after 8/17/06.....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ► \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1..... ► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X..... ► \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1..... ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X..... ► \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements** Complete if organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

	Amount
1c Beginning balance.....	
1d Additions during the year.....	
1e Distributions during the year.....	
1f Ending balance.....	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV.

**Part V Endowment Funds** Complete if organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance.....					
b Contributions.....					
c Net Investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ \_\_\_\_\_ %

b Permanent endowment ▶ \_\_\_\_\_ %

c Term endowment ▶ \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations.....

(ii) related organizations.....

	Yes	No
3a(i)		
3a(ii)		
3b		

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?.....

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land.....				
b Buildings.....				
c Leasehold improvements.....		4,900.	4,900.	0.
d Equipment.....				
e Other.....		201,527.	196,075.	5,452.
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				5,452.

BAA

Schedule D (Form 990) 2009

N/A

**Total.** (Column (b) must equal Form 990 Part X, col. (B) line 12.) ▶

N/A

**Total.** (Column (b) must equal Form 990, Part X, Col. (B) line 13.) ▶

N/A

**Total.** (Column (b) must equal Form 990, Part X, col.(B), line 15).....

(a) Description of Liability	(b)
<p>1. <u>General</u></p>	
<p>2. <u>Specific</u></p>	
<p>3. <u>Other</u></p>	

**Total.** (Column (b) must equal Form 990, Part X, col. (B) line 25) ▶

**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1,660,916.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2,174,033.
3	Excess or (deficit) for the year. Subtract line 2 from line 1.	-513,117.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net). Add lines 4 through 8.	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9.	-513,117.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements.	1	1,660,916.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1.	3	1,660,916.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,660,916.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	2,174,033.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1.	3	2,174,033.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,174,033.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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**Part XIV** Supplemental Information *(continued)*

**Schedule F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

► Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.  
► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

World Institute on Disability

Employer identification number

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**Part I General Information on Activities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?... ☒ **Yes** ☐ **No**

**2 For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

**3 Activities per Region.** (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
Russia	0	0	Development of wheelchair factory		42,591.
South America	0	0	Building coalition		13,038.
<b>Totals</b>	0	0			55,629.





**Part IV Supplemental Information**

Complete this part to provide the information required in Part I, line 2, and any additional information.

**Part I, Line 2 - Grantmakers Explanation For Grants Outside US**

1. Before establishing a contract with a sub awardee organization under a federal contract, the Accounting Manager and Finance Consultant will first review the following:

-completed Audit Questionnaire for Sub awardees

-proposed sub awardee budget

-copy of any audit performed under OMB A-133 and/or under Government Auditing Standards with all accompanying auditors' reports

-copy of the most recent audit of the financial statements of sub awardee

-copy of any management letter issued by the sub awardee's auditor to the organization's management for the most recent audited fiscal year

-copy of any audit performed under OMB A-133 and/or under Government Auditing Standards with all accompanying reports from auditors

-proof of insurance

If the sub awardee organization has not had an audit performed under OMB A-133 for its previous fiscal year, the Accounting Manager and Finance Consultant will also review:

-sub awardee's personnel policies

-sub awardee's time and activity reporting procedure and sample time and activity report form

The Accounting Manager and Finance Consultant will evaluate the risk level of the sub awardee, taking into consideration the size of the subcontract being considered, its percentage of WID's overall federal contract, WID's history with the sub awardee, whether the sub awardee has passed audit testing under A-133, and the apparent strength of the sub awardee's reporting and internal control procedures as they relate to the subcontract being considered. The Accounting Manager and Finance Consultant will discuss with the Executive Director, Contract Manager, and Project

**Part IV** Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any additional information.

**Part I, Line 2 - Grantmakers Explanation For Grants Outside US (continued)**

Manager any questions raised regarding the ability of the organization to follow federal regulations regarding the administration of the federal contract funds.

The Accounting Manager, Finance Consultant, Contract Manager and the Project Manager will ensure that an approved budget and an approved workplan are attached to the contract before being signed by WID.

2. Once a contract with a sub awardee is signed, the Accounting Manager and Finance Consultant will do the following to monitor compliance with federal financial management regulations:

- categorize each sub awardee as a high-risk, medium-risk, or low-risk sub recipient

- record the areas of concern and risk for each sub awardee classified as high-risk or medium-risk and track measures that are taken to assure compliance

- arrange with program staff for them to monitor sub awardee project work through site visits, conference calls, and other informal contact regarding the project and to send Accounting Manager and Finance Consultant periodic reports on this contact and its results

- review requests for payment by comparing costs to the budget agreed to in sub awardee's contract with WID

- require high-risk and medium-risk sub awardees to submit documentation for selected costs before an invoice is paid

- monitor areas of concern with high-risk and medium-risk sub awardees, including asking for more frequent reporting, more detailed documentation, communication with the sub awardee's auditor or other measures deemed necessary to ensure that funds are appropriately administered.

- review subsequent audited financial statements submitted by the sub awardee, especially A-133 audits, with special attention given to areas of prior concern

**Part IV** Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any additional information.

**Part I, Line 2 - Grantmakers Explanation For Grants Outside US (continued)**

-maintain records on sub recipient monitoring activities and results

-periodically update Executive Director regarding monitoring steps taken, especially  
of sub awardees classified as "high risk".

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18,  
or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

World Institute on Disability

Employer identification number

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**Part I Fundraising Activities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.  
Form 990EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- ☒ Mail solicitations ☒ Solicitation of non-government grants  
☒ Internet and email solicitations ☒ Solicitation of government grants  
☐ Phone solicitations ☒ Special fundraising events  
☐ In-person solicitations

2a Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ Yes ☐ No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col.(i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Ein Sof Communications	donor relation		X		27,000.	
<b>Total</b> ▶					27,000.	0.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

CA

**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		Ever Widening (event type)	(event type)	(total number)	(Add col. (a) through col. (c))
<b>REVENUE</b>	1 Gross receipts	187,085.			187,085.
	2 Less: Charitable contributions	167,210.			167,210.
	3 Gross income (line 1 minus line 2)	19,875.			19,875.
<b>DIRECT EXPENSES</b>	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	28,251.			28,251.
	10 Direct expense summary. Add lines 4- through 9 in column (d)				28,251.
	11 Net income summary. Combine lines 3, column (d) and line 10				-8,376.

**Part III Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col. (a) through col. (c))
<b>REVENUE</b>	1 Gross revenue				
<b>DIRECT EXPENSES</b>	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Combine lines 1, column (d) and line 7					

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states? \_\_\_\_\_

b If 'No,' explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? \_\_\_\_\_

b If 'Yes,' explain: \_\_\_\_\_

11 Does the organization operate gaming activities with nonmembers? \_\_\_\_\_

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? \_\_\_\_\_

	YES	NO
9a		
10a		
11		
12		

## \*13 Indicate the percentage of gaming activity operated in:

- |                                     |     |   |
|-------------------------------------|-----|---|
| a The organization's facility ..... | 13a | % |
| b An outside facility .....         | 13b | % |

## 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name: ▶ .....

Address: ▶ .....

## 15a Does the organization have a contact with a third party from whom the organization receives gaming revenue? .....

15a

- b If 'Yes,' enter the amount of gaming revenue received by the organization \$ ..... and the amount of gaming revenue retained by the third party \$ .....

- c If 'Yes,' enter name and address of the third party:

Name: ▶ .....

Address: ▶ .....

## 16 Gaming manager information

Name: ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided: ▶ .....

☐

Director/officer

☐

Employee

☐

Independent contractor

## 17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? .....

17a

- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ .....

OMB No. 1545-0047

Complete if the organization answered "Yes," to Form 990, Part IV, lines 21 or 22.

▶ Attach to Form 990.

Employer identification number

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94-2911623

- ☒
- Yes
- ☐
- No

- See Part IV

**Complete if the organization answered 'Yes' to Form**

no one recipient received more than \$5,000. Use

Part IV and Schedule I-1 (Form 990) if additional space is needed

[illegible]

- 2** Enter total number of section 501(c)(3) and government organizations

- 3 Enter total number of other organizations**



7/16/10

02:26PM

**Part I, Line 2 - Grantmaker's Description of How Grants are Used (continued)**

-copy of any audit performed under OMB A-133 and/or under Government Auditing Standards with all accompanying reports from auditors

-proof of insurance

If the sub awardee organization has not had an audit performed under OMB A-133 for its previous fiscal year, the Accounting Manager and Finance Consultant will also review:

-sub awardee's personnel policies

-sub awardee's time and activity reporting procedure and sample time and activity report form

The Accounting Manager and Finance Consultant will evaluate the risk level of the sub awardee, taking into consideration the size of the subcontract being considered, its percentage of WID's overall federal contract, WID's history with the sub awardee, whether the sub awardee has passed audit testing under A-133, and the apparent strength of the sub awardee's reporting and internal control procedures as they relate to the subcontract being considered. The Accounting Manager and Finance Consultant will discuss with the Executive Director, Contract Manager, and Project Manager any questions raised regarding the ability of the organization to follow federal regulations regarding the administration of the federal contract funds.

The Accounting Manager, Finance Consultant, Contract Manager and the Project Manager will ensure that an approved budget and an approved workplan are attached to the contract before being signed by WID.

2. Once a contract with a sub awardee is signed, the Accounting Manager and Finance Consultant will do the following to monitor compliance with federal financial

7/16/10

02:26PM

**Part I, Line 2 - Grantmaker's Description of How Grants are Used (continued)**

management regulations:

- categorize each sub awardee as a high-risk, medium-risk, or low-risk sub recipient
- record the areas of concern and risk for each sub awardee classified as high-risk or medium-risk and track measures that are taken to assure compliance
- arrange with program staff for them to monitor sub awardee project work through site visits, conference calls, and other informal contact regarding the project and to send Accounting Manager and Finance Consultant periodic reports on this contact and its results
- review requests for payment by comparing costs to the budget agreed to in sub awardee's contract with WID
- require high-risk and medium-risk sub awardees to submit documentation for selected costs before an invoice is paid
- monitor areas of concern with high-risk and medium-risk sub awardees, including asking for more frequent reporting, more detailed documentation, communication with the sub awardee's auditor or other measures deemed necessary to ensure that funds are appropriately administered.
- review subsequent audited financial statements submitted by the sub awardee, especially A-133 audits, with special attention given to areas of prior concern
- maintain records on sub recipient monitoring activities and results
- periodically update Executive Director regarding monitoring steps taken, especially of sub awardees classified as "high risk".

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

World Institute on Disability

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**Form 990, Part III, Line 1 - Organization Mission**

To eliminate barriers to social integration and increase employment, economic security, and health care for persons with disabilities. WID creates innovative programs and tools; conducts research, public education, training, and advocacy campaigns; and provides technical assistance.

**Form 990, Part III, Line 4d - Other Program Services Description**

Health Access Policy/Training and Technical Assistance

WID completed the Curriculum on Abuse Prevention and Empowerment (CAPE) in English and Spanish, using stories and educational materials to accommodate various levels of literacy, to empower disable people to effectively challenge and handle abuse and launched for MAP for Health Access Project to address significant disparities in health care for women with disabilities in California by training them to become self advocates about their rights and the need for their health care providers to comply with the American with Disabilities ACT. WID also provided training to American Red Cross staff and volunteers to better serve people with disabilities during disasters and implement policies and procedures to recognize and address the needs of people with disabilities in their emergency preparedness and disaster relief agenda in the U.S.

**Form 990, Part VI, Line 11 - Form 990 Review Process**

990 review process for WID Board of Directors:

990 is prepared by our Auditors.

Finance Officer and Executive Director ensure that the final draft 990 is free of

Name of the organization

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**Form 990, Part VI, Line 11 - Form 990 Review Process (continued)**

accounting and arithmetic errors before the Board reviews. The final draft 990 usually is in pdf format. Alternate format is available if WID is given advance notice.

The 990 must be submitted to the Audit Committee for a detailed review. After the AC review and comment period, the Audit Committee recommends the 990 to the entire Board for review by e-mail.

After incorporating all further comments and changes, the Auditors prepare the final draft.

AC shall email Board the final version of the draft 990 for approval. AC will seek e-mail approval of the final version of the draft 990.

After this review and approval process, Finance Officer shall inform the Auditors that the Board has approved the 990 and authorizes the 990 to be printed on official IRS forms for signatures. Once signed by the Executive Director, it is ready to be filed.

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

World Institute on Disability (WID) Conflict of Interest policy and procedures

The following is a statement as to how WID will monitor and enforce the policy:

The Audit Committee (AC) will monitor and enforce the policy. AC shall report any potential and current board members who disclose conflicts to the Executive Committee (EC).

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**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts (continued)**

Also, any board members or staff may report any potential instances of conflict of interests to management or a member of the AC. All potential instances will be reviewed by the AC and the EC.

For new Board Members:

AC will ask for full disclosures of any personal interest that may be considered conflict of interest as defined in the policy manual before the individual(s) join the Board. Any disclosures that may be deemed as conflict of interest will be discussed at the Executive Committee (EC) meeting determine whether or not this should prevent the potential board members from joining the Board. The new member will be given a form to sign that they read and understand the conflict of interest policy.

For Current Board Members:

At the beginning of each calendar year, the AC shall send out e-mail reminders to the members of the Board about our conflict of interest policy and will ask for full disclosures at that time. All Board members must respond within 21 days from the day they received the e-mail reminders. The AC will keep a record of all responses in such a way that will maintain confidentiality. Reasonable Accommodation will be provided for those who can't respond by e-mail.

Any Board member who discloses a potential conflict will be reported to the EC for further review. If the EC finds the potential conflict of interest to be "real",

Name of the organization

World Institute on Disability

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**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts (continued)**

and a serious matter, then EC will schedule a meeting with that individual to see if there is any way to mitigate the conflict. EC findings and decisions shall be considered final.

**Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees****Policy on the Process for Determining Executive Compensation**

This Policy on the Process of Determining Executive Compensation of World Institute on Disability applies to the compensation of the following persons employed by the Organization:

The Organization's Executive Director

Other Executives or Key Employees of the Organization by title:

Deputy Director (open)

Program Director(s)

Development and Communication Director

Finance Director (open)

The process includes all of these elements: (1) review and approval by the board of directors and/or executive committee of the Organization; (2) use of data as to comparable compensation; and (3) contemporaneous documentation and recordkeeping.

1) Review and approval. The compensation of the person is reviewed and approved by the board of directors of the Organization, provided that persons with conflicts of interest with respect to the compensation arrangement at issue are not involved in this review and approval.

Executive Director

Name of the organization

World Institute on Disability

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**Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees (continued)**

The compensation of the Executive Director shall be set by the Board of Directors.

Annual compensation for the Executive Director is based upon a 360 review and achievement of goals between the Executive Director and the Board of Directors and availability of funds.

**Other Executives**

The compensation of the other executives shall be set by the Executive Director and approved by the Board of Directors, annually. All executives report to the Executive Director. Annual compensation will be based on the achievement of goals, the standard WID evaluation process, and availability of funds.

2) Use of data as to comparable compensation. The compensation of the person is reviewed and approved using data as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organization located in the San Francisco Bay Area.

3) Contemporaneous documentation and recordkeeping. There is contemporaneous documentation and recordkeeping with respect to the deliberations and decisions regarding the compensation arrangement.

Adopted by the Board on December 2008.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

Upon request, WID will provide them by email attachment or other format as requested. Also, available on third party charities rating websites and California's Attorney General website.