

Return of Organization Exempt From Income Tax

1999

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

Department of the Treasury Internal Revenue Service

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

This Form is Open to Public Inspection

A For the 1999 calendar year, OR tax year period beginning 1999, and ending

B Check if: Change of address, Initial return, Final return, Amended return. C Christian Legal Society, 4208 Evergreen Lane #222, Annandale, VA 22002-3251. D Employer identification number 36-6101090. E Telephone number 703-642-1070. F Check if exemption application is pending.

G Type of organization Exempt under section 501(c) (3) (insert number) OR section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No. (b) If "Yes," enter the number of affiliates for which this return is filed. (c) Is this a separate return filed by an organization covered by a group ruling? Yes No. I If either box in H is checked "Yes," enter four-digit group exemption number (GEN). J Accounting method: Cash Accrual Other (specify).

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

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 15.)

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less: rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sale of assets other than inventory; 8b Less: cost or other basis and sales expenses; 8c Gain or (loss) (attach schedule); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue (not including \$ of contributions reported on line 1a); 9b Less: direct expenses other than fundraising expenses; 9c Net income or (loss) from special events; 10a Gross sales of inventory, less returns and allowances; 10b Less: cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue (from Part VII, line 103); 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 19.)

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include 22 Grants and allocations, 23 Specific assistance to individuals, 24 Benefits paid to or for members, 25 Compensation of officers, directors, etc., 26 Other salaries and wages, 27 Pension plan contributions, 28 Other employee benefits, 29 Payroll taxes, 30 Professional fundraising fees, 31 Accounting fees, 32 Legal fees, 33 Supplies, 34 Telephone, 35 Postage and shipping, 36 Occupancy, 37 Equipment rental and maintenance, 38 Printing and publications, 39 Travel, 40 Conferences, conventions, and meetings, 41 Interest, 42 Depreciation, depletion, etc. (attach schedule), 43 Other expenses (itemize): a Statement 4, b, c, d, e, 44 Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15.

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ... [X] No
If "Yes," enter (i) the aggregate amount of these joint costs \$; (ii) the amount allocated to Program services \$; (iii) the amount allocated to Management and general \$; and (iv) the amount allocated to Fundraising \$

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 22.)

Table with 2 columns: Description, Program Service Expenses. Row a: See Statement 5, (Grants and allocations \$ 0), 1,390,207. Row b: (Grants and allocations \$), (Grants and allocations \$), (Grants and allocations \$), (Grants and allocations \$), e Other program services (attach schedule) (Grants and allocations \$), f Total of Program Service Expenses (should equal line 44, column (B), Program services) 1,390,207

Part IV Balance Sheets (See Specific Instructions on page 22.)

				(A)		(B)	
				Beginning of year		End of year	
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.							
ASSETS	45	Cash - non-interest-bearing		2	45		
	46	Savings and temporary cash investments		135,805	46	188,778	
	47 a	Accounts receivable	47a	16,484			
	b	Less: allowance for doubtful accounts	47b		4,422	47c	16,484
	48 a	Pledges receivable	48a	281,626			
	b	Less: allowance for doubtful accounts	48b		33,772	48c	281,626
	49	Grants receivable			49		
	50	Receivables from officers, directors, trustees, and key employees (attach sch)			50		
	51 a	Other notes and loans receivable (attach schedule)	51a				
	b	Less: allowance for doubtful accounts	51b			51c	
	52	Inventories for sale or use			52		
	53	Prepaid expenses and deferred charges		3,790	53	4,180	
	54	Investments - securities (attach schedule) See Statement 6		4,378	54	14,265	
	55 a	Investments - land, buildings, and equipment: basis	55a				
	b	Less: accumulated depreciation (attach schedule)	55b			55c	
56	Investments - other (attach schedule)			56			
57 a	Land, buildings, and equipment: basis	57a	99,990				
b	Less: accumulated depreciation (attach schedule) Stmt. 7	57b	51,031	43,179	57c	48,959	
58	Other assets (describe ► See Statement 8)			17,637	58	106,610	
59	Total assets (add lines 45 through 58) (must equal line 74)			242,985	59	660,902	
LIABILITIES	60	Accounts payable and accrued expenses		64,044	60	57,427	
	61	Grants payable			61		
	62	Deferred revenue		159,041	62	207,443	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64 a	Tax-exempt bond liabilities (attach schedule)			64a		
	b	Mortgages and other notes payable (attach schedule)			64b		
	65	Other liabilities (describe ► See Statement 9)			13,877	65	8,218
	66	Total liabilities (add lines 60 through 65)			236,962	66	273,088
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.						
	67	Unrestricted		-160,182	67	-51,084	
	68	Temporarily restricted		166,205	68	438,898	
	69	Permanently restricted			69		
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74.						
	70	Capital stock, trust principal, or current funds			70		
	71	Paid-in or capital surplus, or land, building, and equipment fund			71		
	72	Retained earnings, endowment, accumulated income, or other funds			72		
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)			6,023	73	387,814	
74	Total liabilities and net assets/fund balances (add lines 66 and 73)			242,985	74	660,902	

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

76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization ▶ <u>N/A</u> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.			
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0	
b	Did the organization file Form 1120-POL for this year?	81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	82b	94,209	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A	
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 12.	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0</u> ; section 4912 ▶ <u>0</u> ; section 4955 ▶ <u>0</u>			
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶			0
d	Enter: Amount of tax in 89c, above, reimbursed by the organization. ▶			0
90 a	List the states with which a copy of this return is filed ▶ <u>AK, AZ, MN, NE, NH, TN, VA, WV, WI</u>			
b	Number of employees employed in the pay period that includes March 12, 1999 (See instructions.)	90b		18
91	The books are in care of ▶ <u>Samuel B. Casey III</u> Telephone no. ▶ <u>703-642-1070</u> Located at ▶ <u>4208 Evergreen Ln Ste 222 Annandale, VA</u> ZIP +4 ▶ <u>22003-3251</u>			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here N/A ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. ▶	92	N/A	

Department of the Treasury
Internal Revenue Service

Supplementary Information - (See separate instructions.)

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

Name of the organization

Christian Legal Society

Employer identification number

36-6101090

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Steven T. McFarland Falls Church VA	CLRF--Director 40	62,953	8,601	0
Dan E. Babarik 3903 Ellis Avenue	LSM--Asst Dir 40	50,632	11,935	0
Gregory S. Baylor Washington DC	CLRF--Asst Dir 40	59,752	11,699	0
Charlie Emmerich Gurnee IL	LSM--Director 40	67,080	7,009	0
Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 1 of the instructions. List each one (whether individuals or firms.) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Jefferson Direct PO Box 744, Forest VA 24551	Data mgmt/caging	51,867
Total number of others receiving over \$50,000 for professional services ▶	0	

Part III Statements About Activities

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation... 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts... 3. Does the organization make grants for scholarships, fellowships, student loans, etc.? 4a. Do you have a section 403(b) annuity plan for your employees? 4b. Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments.

Part IV Reason for Non-Private Foundation Status (See pages 2 through 4 of the instructions.)

- The organization is not a private foundation because it is: (Please check only ONE applicable box):
5. A church, convention of churches, or association of churches.
6. A school.
7. A hospital or a cooperative hospital service organization.
8. A Federal, state, or local government or governmental unit.
9. A medical research organization operated in conjunction with a hospital.
10. An organization operated for the benefit of a college or university owned or operated by a governmental unit.
11a. An organization that normally receives a substantial part of its support from a governmental unit or from the general public.
11b. A community trust.
12. An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions...
13. An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2).

Provide the following information about the supported organizations. (See page 4 of the instructions.)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above. Multiple empty rows for data entry.

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

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	862,549	856,912	755,954	1,036,923	3,512,338
16 Membership fees received	435,079	375,984	359,375	367,377	1,537,815
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	211,429	211,383	134,036	178,406	735,254
18 Gross income from interest, dividends, amounts received from payments on securities (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	24,793	15,414	17,933	1,118	59,258
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a sch. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	1,533,850	1,459,693	1,267,298	1,583,824	5,844,665
24 Line 23 minus line 17	1,322,421	1,248,310	1,133,262	1,405,418	5,109,411
25 Enter 1% of line 23	15,339	14,597	12,673	15,838	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶	26a	102,188
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts. ▶	26b	
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶	26c	5,109,411
d Add: Amounts from column (e) for lines: 18 <u>59,258</u> 19 _____	26d	59,258
22 _____ 26b _____ ▶		
e Public support (line 26c minus line 26d total) ▶	26e	5,050,153
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶	26f	98.84%

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year: N/A (1998) _____ (1997) _____ (1996) _____ (1995) _____		
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year: (1998) _____ (1997) _____ (1996) _____ (1995) _____		
c Add: Amounts from column (e) for lines: 15 _____ 16 _____	27c	
17 _____ 20 _____ 21 _____ ▶		
d Add: Line 27a total and line 27b total ▶	27d	
e Public support (line 27c total minus line 27d total) ▶	27e	
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶	27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶	27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)). ▶	27h	%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 4 of the instructions.)

Part V Private School Questionnaire (See page 4 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			

32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			

33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			

34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended?	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.			

35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.	35	

Part VI-A

Lobbying Expenditures by Electing Public Charities (See page 6 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

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

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		7,206
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		45,538
38 Total lobbying expenditures (add lines 36 and 37)	38		52,744
39 Other exempt purpose expenditures	39		1,337,463
40 Total exempt purpose expenditures (add lines 38 and 39)	40		1,390,207
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 is -			
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
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		
	41		214,021
42 Grassroots nontaxable amount (enter 25% of line 41)	42		53,505
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the instructions for lines 45 through 50 on page 7 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
45 Lobbying nontaxable amount	214,021	183,680	186,723	152,676	737,100
46 Lobbying ceiling amount (150% of line 45(e))					1,105,650
47 Total lobbying expenditures	52,744	62,626	2,564	2,200	120,134
48 Grassroots nontaxable amount	53,505	45,920	46,681	38,169	184,275
49 Grassroots ceiling amount (150% of line 48(e))					276,413
50 Grassroots lobbying expenditures	7,206	2,626	1,632	1,400	12,864

Part VI-B

Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 8 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			

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

Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

▶ **File a separate application for each return.**

Please type or print. File the original and one copy by the due date for filing your return. See instructions on back.	Name Christian Legal Society	Employer identification number 36-6101090
	Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address) 4208 Evergreen Lane #222	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Annandale, VA 22002-3251	

Note: Corporate income tax return filers must use **Form 7004** to request an extension of time to file. Partnerships, REMICs, and trusts must use **Form 8736** to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until 8/15, 2000, to file (check only one):

<input type="checkbox"/> Form 706-GS(D)	<input type="checkbox"/> Form 990-T (401(a) or 408(a) trust)	<input type="checkbox"/> Form 1120-ND (sec. 4951 taxes)	<input type="checkbox"/> Form 8612
<input type="checkbox"/> Form 706-GS(T)	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 3520-A	<input type="checkbox"/> Form 8613
<input checked="" type="checkbox"/> Form 990 or 990-EZ	<input type="checkbox"/> Form 1041 (estate) (see instructions)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8725
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8804
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1042	<input type="checkbox"/> Form 6069	<input type="checkbox"/> Form 8831

If the organization does not have an office or place of business in the United States, check this box. ▶

2a For calendar year 1999, or other tax year beginning _____ and ending _____

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

3 Has an extension of time to file been previously granted for this tax year? ▶ Yes No

4 State in detail why you need the extension The organization needs additional time to quantify and verify the dollar value of its "grass-roots" and direct lobbying expenses.

5a If this form is for Form 706-GS(D), Form 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. See instructions. \$ 0

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ 0

c **Balance due.** Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. See instructions. \$ 0

Signature and Verification

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

Signature ▶ James B. Moore Title ▶ CPA Date ▶ 5/15/2000

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by the IRS

- We **HAVE** approved your application. Please attach this form to your return.
- We **HAVE NOT** approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
- We **HAVE NOT** approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- We cannot consider your application because it was filed after the due date of the return for which an extension was requested.
- Other: _____

Director _____ By: _____ Date _____

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print	Name James B. Moore, CPA
	Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address) 4208 Evergreen Lane #235
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Annandale, VA 22003-3251

▶ See separate instructions.

▶ Attach this form to your return.

Name(s) shown on return

Christian Legal Society

Identifying number

36-6101090

Business or activity to which this form relates

Form 990/990PF

Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "listed property," complete Part V before you complete Part I.)

1	Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions	1	\$19,000
2	Total cost of section 179 property placed in service. See page 2 of the instructions	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter amount from line 27	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1998. See page 2 of the instructions	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2000. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1999 Tax Year (Do Not Include Listed Property.)

Section A - General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See page 3 of the instructions

Section B - General Depreciation System (GDS) (See page 3 of the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C - Alternative Depreciation System (ADS): (See page 5 of the instructions.)

16a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part III Other Depreciation (Do Not Include Listed Property.) (See page 5 of the instructions.)

17	GDS and ADS deductions for assets placed in service in tax years beginning before 1999	17	
18	Property subject to section 168(f)(1) election	18	
19	ACRS and other depreciation	19	14,958

Part IV Summary (See page 6 of the instructions.)

20	Listed property. Enter amount from line 26	20	
21	Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships & S corporations - see instructions	21	14,958
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

Part V Listed Property – Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles.)

23a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		23b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No							
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
24 Property used more than 50% in a qualified business use (See page 6 of the instructions.):									
25 Property used 50% or less in a qualified business use (See page 6 of the instructions.):									
26 Add amounts in column (h). Enter the total here and on line 20, page 1							26		
27 Add amounts in column (i). Enter the total here and on line 7, page 1								27	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer questions in Section C to see if you meet an exception to completing this section for those vehicles.

28 Total business/investment miles driven during the year (DO NOT include commuting miles—see page 1 of the instructions)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
29 Total commuting miles driven during the year.												
30 Total other personal (noncommuting) miles driven												
31 Total miles driven during the year. Add lines 28 to 30.												
32 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use? See page 8 of the instructions		
Note: If your answer to 35, 36, 37, 38 or 39 is "Yes," you need not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
40 Amortization of costs that begins during your 1999 tax year:						
CLSNet WebPage	11/30/99	2,473	162	3	69	
CLSNet WebPage (InKind)	9/01/99	85,699	162	3	9,522	
Buildout-Trinity Uni (LSM)	7/01/99	5,293	178	7	378	
CLSNet WebPage Update	7/01/99	15,022	162	3	2,504	
41 Amortization of costs that began before 1999.					41	3,283
42 Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return					42	15,756

Client 2150

Christian Legal Society

36-6101090

05/17/00

03:10 pm

Statement 2
Form 990, Part I, Line 8
Net Gain (Loss) from Noninventory Sales

Publicly Traded Securities:

Gross sales price:	2,869		
Cost or other basis:	3,003		
Gain (Loss)		\$	-134
Total Gain (Loss)		\$	<u>-134</u>

Statement 3
Form 990, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Net unamortized CLSNet website costs	\$	76,177
Unrealized gains on investments		814
	Total \$	<u>76,991</u>

Statement 4
Form 990, Part II, Line 43
Other Expenses

Other Expenses	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bank charges	\$ 4,900	4,223	378	299
CLRF Advocacy	16,120	16,044	76	
CLSNet web site	5,251	4,578	318	355
Dues and memberships	1,118	953	86	79
Insurance	4,754	4,050	367	337
Moody Radio Feature	12,280	12,280		
Outsourced servcies	96,311	81,752	7,556	7,003
Taxes and fees	3,501	2,361	985	155
Total	\$ <u>144,235</u>	<u>126,241</u>	<u>9,766</u>	<u>8,228</u>

Client 2150

Christian Legal Society

36-6101090

05/17/00

03:10 pm

Statement 5
Form 990, Part III, Line a
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
Membership Ministries: Facilitates a means of society, fellowship and nurturing among Christian lawyers, judges, law professors and students, helping them to view law vocationally as an opportunity for Christian witness, service and ministry.	\$ 0	420,352
Conferences: Sponsors local and national conferences for attorneys and law students.	0	246,948
Center for Law and Religious Freedom: Protects and promotes the inalienable and constitutional rights of free exercise of religion and sanctity of human life, provides consultative services, researches current issues, publishes a quarterly journal, and provides strategic litigation support at appellant and trial court levels.	0	452,712
Public Ministries: Promotes the training and certification of Christian lawyers in Biblical reconciliation techniques and conflict resolution. Encourages members to provide legal aid, both individually and through local chapters, in active cooperation with social service providers like the International Union of Gospel Missions, the Salvation Army or Catholic Social Services.	0	49,000
Law Student Ministries: Establishes CLS-affiliated student chapters at law schools and colleges throughout the United States. Provides mentors and resources to foster spiritual growth, outreach through public service, and integration of legal practice and Christian faith.	0	221,195
	<u>\$ 0</u>	<u>1,390,207</u>

Client 2150

Christian Legal Society

36-6101090

05/17/00

03:10 pm

Statement 6
Form 990, Part IV, Line 54
Investments - Securities

Corporate Stocks	Valuation Method	Amount	Total
20 shares Emmis Communications	Market Value	\$ 2,493	
100 shares CBS	Market Value	6,394	
			\$ 8,887
Other Publicly Traded Securities	Valuation Method	Amount	Total
Vanguard 500 Index Fund	Market Value	\$ 5,378	
			\$ 5,378
	Total		\$ 14,265

Statement 7
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Asset	Basis	Accum. Deprec.	Book Value
Furniture and fixtures	\$ 19,602	15,341	4,261
Machinery and equipment	47,957	15,862	32,095
Improvements	5,293	378	4,915
Miscellaneous	27,138	19,450	7,688
Total	\$ 99,990	51,031	48,959

Statement 8
Form 990, Part IV, Line 58
Other Assets

	Ending
Deposits	\$ 10,000
Organization costs - RLA	1,932
Less: Accumulated amortization - RLA	-84
Net Intangible Assets	94,762
Total	\$ 106,610

Client 2150

Christian Legal Society

36-6101090

05/17/00

03:10 pm

Statement 9
Form 990, Part IV, Line 65
Other Liabilities

	Ending
Financing lease--Telephone system	\$ 8,218
Total	<u>\$ 8,218</u>

Statement 10
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Pln Contrib.	Expense Account/ Other
Samuel B. Casey 4208 Evergreen Lane, Suite 222 Annandale, VA 22003-3264	Exec. Director 40	\$ 86,688	14,399	0
David J. Allen 290 S. County Farm Rd, 3rd Flr Wheaton, IL 60187-4526	President-elect None	0	0	0
LeClair L. Flaherty 27655 Middlebelt Rd, Suite 170 Farmington Hills, MI 48334-5029	Director None	0	0	0
Steffen N. Johnson 190 S. LaSalle Street Chicago, IL 60603-3441	Director None	0	0	0
Carla D. Moore 217 S. High St., #917 Akron, OH 44308	Director None	0	0	0
Sylvia Chen 311 S. Garfield Ave. Libertyville, IL 60048-6512	Director None	0	0	0
James A. Davids 122 S. Michigan Ave., #1220 Chicago, IL 60603	Director None	0	0	0
Herbert A. Jensen 7440 N. Shadeland Ave, Ste 202 Indianapolis, IN 46250-2029	Director None	0	0	0

Client 2150

Christian Legal Society

36-6101090

05/17/00

03:10 pm

Statement 10 (Continued)
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Pln Contrib.	Expense Account/ Other
Timothy C. Klenk 150 N. Michigan Ave, #2500 Chicago, IL 60601-7567	Director None	0	0	0
Marcia L. Luecke 9419 Misty Oaks Drive Broadview Heights, OH 44147	Director None	0	0	0
Jonathan E. Maire 2401 E. Grand River Ave. Lansing, MI 48912-3225	Director None	0	0	0
Mary Libby Payne P.O. Box 22847 Jackson, MS 39225	Director None	0	0	0
Claude H. Rhea III 1226 Rowland Drive Herndon, VA 20170-2426	Director None	0	0	0
John D. Robb 201 3rd Street, NW, Suite 2200 Albuquerque, NM 87103	Director None	0	0	0
H. Robert Showers 8280 Greensboro Dr., 7th Floor McLean, VA 22102	Director None	0	0	0
Keith Watkins 78 South Court Square Troy, AL 36081-0489	Director None	0	0	0
John R. Wylie 90 South Cascade Ave., #1300 Colorado Springs, CO 80903	Past President None	0	0	0
Wallace L. Larson 3300 N. Central Ave., #1900 Phoenix, AZ 85012	Secretary None	0	0	0

Client 2150

Christian Legal Society

36-6101090

05/17/00

03:10 pm

Statement 10 (Continued)
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Pln Contrib.	Expense Account/ Other
William D. Treeby 546 Carondelet St. New Orleans, LA 70130-3588	Treasurer None	0	0	0
Brent L. Amato 2300 Barrington Road, Suite 22 Hoffman Estates, IL 60195	Director None	0	0	0
Richard B. Couser PO Box 3550 Concord, NH 03302-3550	Pres & Chairman None	0	0	0
Beverly B. Ellis 3527 N.E. 100th Seattle, WA 98125	Honorary Member None	0	0	0
Frank R. Acuna 1460 Maria Lane, Suite 200 Walnut Creek, CA 94596-5314	Director None	0	0	0
Michael K. Whitehead 5001 N. Oak Trafficway Kansas City, MO 64118-4697	Director None	0	0	0
Thomas S. Brandon, Jr. 301 Commerce St, 3500 City Ctr Fort Worth, TX 76102-4135	Director None	0	0	0
J. Craig Shultz 205 E. Central Avenue Wichita, KS 67202-1071	Director None	0	0	0
Eugene H. Fahrenkrog, Jr. 1034 S. Brentwood Blvd, #1300 St. Louis, MO 63117-1213	Director None	0	0	0
Keith A. Fournier 1705 Dove Point Court Vienna, VA 22182	Director None	0	0	0

Client 2150

Christian Legal Society

36-6101090

05/17/00

03:10 pm

Statement 10 (Continued)
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Pln Contrib.	Expense Account/ Other
Suzanne B. Glasow 750 First Street, NE Washington, DC 20002	Director None	0	0	0
John E. Stumbo 204 W. Church Street Fort Valley, GA 31030-4253	Director None	0	0	0
Stephen A. Tuggy 601 South Figueroa St, 40th Fl Los Angeles, CA 90017-5758	Director None	0	0	0
David J. Lee 4208 Evergreen Lane, Suite 222 Annandale, VA 22003	COO 40	82,560	15,336	0
		Total	<u>\$ 169,248</u>	<u>29,735</u> <u>0</u>

Statement 11
Form 990, Part VIII
Relationship of Activities to the Accomplishment of Exempt Purposes

Line #	Explanation of Activities
93a	Conference registrations: National conferences held for student and lawyer members. Society conferences provide education, motivation, and Christian fellowship. The National Student Leadership Conference provides training, experience and Christian fellowship for law students.
93b	Center for Law and Religious Freedom: Protects and promotes the inalienable and constitutional rights of free exercise of religion and the sanctity of human life; provides consultative services, researches current issues, publishes a quarterly journal, and provides strategic litigation support to and through other organizations who also seek to protect and defend these rights.
93c&d	Sales of books, tapes, subscriptions, etc.: Educates, motivates, and informs members on topics of interest to them.
93e	Speaker fees and reimbursements: The Society routinely provides speakers to inform, educate, and motivate member and outside groups about the Society's mission, goals, and other topics of relevant current interest. When honoraria and expense

Statement 11 (Continued)
Form 990, Part VIII
Relationship of Activities to the Accomplishment of Exempt Purposes

Line #	Explanation of Activities
	reimbursements are volunteered, the funds are turned over to the Society.
93f	Advertising: Miscellaneous and irregular member service provided on a one-time basis.
94	Membership dues and assessments: Annual dues paid by lawyers, students, and associate members to obtain the services of the organization and to provide funds needed to operate the Center for Law and Religious Freedom, Law Student Ministries, Public Ministries, and Membership Ministries.
97b	The Society sublets space in its Annandale, VA offices to Trinity University in furtherance of its education mission and to the C.S. Lewis Institute, Inc.
103	Tenant expenses: In the course of subletting office space to Trinity University and the C.S. Lewis Institute, the Society provides these entities with access to its copier, postage meter, and UPS account. Each entity is billed monthly for its usage and reimburses the Society for actual costs.

Statement 12
Schedule A, Part III, Line 2
Transactions with Trustees, Directors, etc.

Question d -- Disclosure in addition to Form 990, Part V:

Jill L. Casey, the wife of the Executive Director, also works for the association (40 hours per week) as Executive Assistant, allocating her time among administration, development, membership, and conference coordination functions. Her compensation for 1999 was \$29,424. During the year she accrued a \$1,471 CLS contribution to her 403(b) retirement account. She reports to the Chief, not to the Executive Director.

The following employees, who are children of an officer or key employee, performed part-time clerical services for the association during 1999:

Name	Earnings
Kelly F. Casey	\$7,848
Samuel B. Casey IV	234
Amanda S. Lee	984
David J. Lee, Jr.	5,668
Katherine R. Lee	2,219

None of these employees was eligible for nor received any fringe benefits.

Client 2150

Christian Legal Society

36-6101090

05/18/00

09:50 am

Balance Sheet
Intangible assets [O]

General software	\$	9,850
CLSNet website development costs		103,193
	Total \$	<u>113,043</u>

Revenue/Expense Reconciliation (990)
Donated services and use of facilities

LSM - Rent-free use of mission office	\$	6,810
Donated services - CLSNet website update		85,699
	Total \$	<u>92,509</u>

Revenue/Expense Reconciliation (990)
Donated services and use of facilities

LSM offices at Trinity University	\$	6,810
Amortization of CLSNet website update		9,522
	Total \$	<u>16,332</u>

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. 179 Pct. Bonus	Prior Bonus	179 Dec. Bal. Depr.	Prior Reductn	Salvage Value	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
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Form 990/990-PF

Computer Equipment - Fairfax

2	Computer (CLRF Frm WCLRF)	7/15/95		1,500						1,500	1,436	S/L	5		64
3	Computer, monitor, printer	12/15/95		2,000						2,000	1,233	S/L	5		400
34	Memory upgrade - GW2000	9/04/96		371						371	173	S/L	5		74
35	Panasonic UF788 Facsimile	8/15/96		3,057						3,057	1,477	S/L	5		611
38	Memory upgrade	12/10/96		160						160	67	S/L	5		32
50	Cybermax PC	7/10/97		2,149						2,149	645	S/L	5		430
61	PC Cybermax	10/06/97		3,210						3,210	803	S/L	5		642
67	Laptop PC (Winbook)	6/20/98		2,268						2,268	227	S/L	5		454
69	Pentium 266 (Mbrship)	7/09/98		2,230						2,230	223	S/L	5		446
70	PC (Admin)	8/15/98		1,332						1,332	111	S/L	5		266
71	Upgrades for LAN	7/31/98		2,322						2,322	194	S/L	5		464
72	PC (Public Ministries)	9/04/98		1,300						1,300	87	S/L	5		260
73	PC (CLRF)	9/14/98		2,499						2,499	167	S/L	5		500
74	Network HUB - CLRF	10/14/98		1,429						1,429	71	S/L	5		286
75	PC (SBC)	11/18/98		2,140						2,140	36	S/L	5		428
76	Winbook XL2 PII236	4/05/99		4,432						4,432		S/L	5		665
78	AMD 350MH Workstation	7/12/99		1,018						1,018		S/L	5		102
79	P-III 450MH Administrator	7/12/99		1,843						1,843		S/L	5		184
82	Network cabling	9/01/99		2,550						2,550		S/L	5		170
83	Network server	9/01/99		2,664						2,664		S/L	5		178
84	Network hub FE516	9/01/99		744						744		S/L	5		50
85	Network components	9/01/99		1,489						1,489		S/L	5		99
86	Network cards	9/01/99		329						329		S/L	5		22
				43,036	0	0	0	0	0	43,036	6,950				6,827

Total Computer Equipment - Fairfax

Computer Equipment - Illinois

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Prior 179 Bonus	Dec. Bal. Depr.	Basis Reductn	Salvage Value	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
36	Computer - LSM Illinois	7/12/96		1,900							1,900	950	S/L	5		380	
68	Laptop PC (Winbook) (LSM)	6/20/98		2,267							2,267	227	S/L	5		453	
80	Facsimile/copier	7/13/99		754							754		S/L	5		75	
	Total Computer Equipment - Illinois			4,921		0	0	0	0	0	4,921	1,177				908	
	Furniture and Fixtures																
22	Table & chairs (SBC)	9/15/94		730							730	451	S/L	7		104	
23	Furniture & fixtures	12/31/88		8,467							8,467	8,467	S/L	7		0	
52	Display booth	6/01/97		8,454							8,454	2,677	S/L	5		1,691	
	Total Furniture and Fixtures			17,651		0	0	0	0	0	17,651	11,595				1,795	
	Leased Equipment																
47	Telephone system (GE Lse)	6/01/96		27,138							27,138	14,022	S/L	5		5,428	
	Total Leased Equipment			27,138		0	0	0	0	0	27,138	14,022				5,428	
	Leasehold Improvements - ILL																
81	Buildout-Trinity Uni(LSM)	7/01/99		5,293							5,293		S/L	7		378	

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Prior Bonus	179	Prior Dec. Bal. Depr.	Basis Reductn	Salvage Value	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Total Leasehold Improvements - ILL																
				5,293	0	0	0	0	0	0	5,293	0				378
Software - CLSNet Website																
77	CLSNet WebPage Update	7/01/99		15,022							15,022		S/L	3		2,504
87	CLSNet WebPage(InKind)	9/01/99		85,699							85,699		S/L	3		9,522
88	CLSNet WebPage	11/30/99		2,473							2,473		S/L	3		69
Total Software - CLSNet Website																
				103,194	0	0	0	0	0	0	103,194	0				12,095
Software - Membership Functions																
65	Membership Software(J.D.)	12/31/97		3,000							3,000	1,000	S/L	3		1,000
66	RGS Money Maker (4 stns)	2/24/98		6,850							6,850	1,903	S/L	3		2,283
Total Software - Membership Functions																
				9,850	0	0	0	0	0	0	9,850	2,903				3,283
Total Depreciation																
				211,083	0	0	0	0	0	0	211,083	36,647				30,714
Grand Total Depreciation																
				211,083	0	0	0	0	0	0	211,083	36,647				30,714