Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No. 1545-0047

2002

Open to Public Inspection

A For the 2002 calendar year, or tax year period beginning and ending

B Check if applicable: ⊘ Address change ⊘ Name change ⊘ Initial return ⊘ Final return ⊘ Amended return ⊘ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
CHRISTIAN LEGAL SOCIETY

Number and street (or P.O. box if mail is not delivered to street address): 4208 EVERGREEN LANE — Room/suite: 222

City or town, state or country, and ZIP + 4: ANNANDALE, VA 22003-3251

D Employer identification number 36-6101090

E Telephone number 703-642-1070

F Accounting method: ⊘ Cash ⊘X Accrual ⊘ Other (specify) ▶

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

H *and* **I** *are not applicable to section 527 organizations.*

H(a) Is this a group return for affiliates? ⊘ Yes ⊘X No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? N/A ⊘ Yes ⊘ No (If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ⊘ Yes ⊘X No

G Web site: ▶WWW.CLSNET.ORG

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

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

I Enter 4-digit GEN ▶

M Check ▶⊘ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,833,968.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	1,003,426.		
	b	Indirect public support	1b	53,299.		
	c	Government contributions (grants)	1c			
	d	**Total** (add lines 1a through 1c) (cash $ 1,033,090. noncash $ 23,635.)			1d	1,056,725.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	373,441.
	3	Membership dues and assessments			3	357,533.
	4	Interest on savings and temporary cash investments			4	250.
	5	Dividends and interest from securities			5	250.
	6 a	Gross rents SEE STATEMENT 1	6a	16,181.		
	b	Less: rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	16,181.
	7	Other investment income (describe ▶)			7	

		(A) Securities		(B) Other
8 a	Gross amount from sale of assets other than inventory	22,844.	8a	
b	Less: cost or other basis and sales expenses	23,635.	8b	
c	Gain or (loss) (attach schedule)	<791.>	8c	

Revenue	8 d	Net gain or (loss) (combine line 8c, columns (A) and (B)) STMT 2			8d	<791.>
	9	Special events and activities (attach schedule)				
	a	Gross revenue (not including $ of contributions reported on line 1a)	9a			
	b	Less: direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
	10 a	Gross sales of inventory, less returns and allowances	10a			
	b	Less: cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
	11	Other revenue (from Part VII, line 103)			11	6,744.
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	1,810,333.
Expenses	13	Program services (from line 44, column (B))			13	1,566,659.
	14	Management and general (from line 44, column (C))			14	150,705.
	15	Fundraising (from line 44, column (D))			15	77,211.
	16	Payments to affiliates (attach schedule)			16	
	17	**Total expenses** (add lines 16 and 44, column (A))			17	1,794,575.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	15,758.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	53,161.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3			20	139,717.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	208,636.

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. Page **2**

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		**(A) Total**	**(B)** Program services	**(C)** Management and general	**(D)** Fundraising
22 Grants and allocations (attach schedule) cash $ 25,385. noncash $	22	25,385.	25,385.	STATEMENT 10	
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	98,496.	82,957.	11,151.	4,388.
26 Other salaries and wages	26	740,155.	623,389.	83,797.	32,969.
27 Pension plan contributions	27	20,149.	16,970.	2,281.	898.
28 Other employee benefits	28	58,186.	49,007.	6,588.	2,591.
29 Payroll taxes	29	55,588.	46,818.	6,293.	2,477.
30 Professional fundraising fees	30				
31 Accounting fees	31	40,103.	35,064.	3,256.	1,783.
32 Legal fees	32	1,236.	1,081.	100.	55.
33 Supplies	33	14,319.	13,054.	811.	454.
34 Telephone	34	28,653.	26,154.	1,605.	894.
35 Postage and shipping	35	17,940.	16,422.	975.	543.
36 Occupancy	36	97,415.	84,665.	8,138.	4,612.
37 Equipment rental and maintenance	37	23,959.	22,104.	1,196.	659.
38 Printing and publications	38	64,445.	52,272.	1,085.	11,088.
39 Travel	39	64,464.	59,223.	3,096.	2,145.
40 Conferences, conventions, and meetings	40	135,138.	135,046.	62.	30.
41 Interest	41	9,377.	8,204.	753.	420.
42 Depreciation, depletion, etc. (attach schedule)	42	25,566.	22,467.	1,913.	1,186.
43 Other expenses not covered above (itemize):					
a	43a				
b	43b				
c	43c				
d	43d				
e SEE STATEMENT 4	43e	274,001.	246,377.	17,605.	10,019.
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	1,794,575.	1,566,659.	150,705.	77,211.

Joint Costs. Check ▶ ⊘ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ▶ ⊘ Yes ⊘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**

What is the organization's primary exempt purpose? ▶ SEE STATEMENT 5

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	SEE STATEMENT 6 (Grants and allocations $)	569,990.
b	SEE STATEMENT 7 (Grants and allocations $)	414,137.
c	SEE STATEMENT 8 (Grants and allocations $ 25,385.)	345,473.
d	SEE STATEMENT 9 (Grants and allocations $)	146,951.
e	Other program services (attach schedule) STATEMENT 11 (Grants and allocations $)	90,108.
f	**Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	1,566,659.

Part IV Balance Sheets

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

				(A) Beginning of year		(B) End of year
Assets	45	Cash - non-interest-bearing			45	
	46	Savings and temporary cash investments		86,885.	46	76,726.
	47 a	Accounts receivable	47a			
	b	Less: allowance for doubtful accounts	47b	9,274.	47c	
	48 a	Pledges receivable	48a 99,733.			
	b	Less: allowance for doubtful accounts	48b 5,425.	64,559.	48c	94,308.
	49	Grants receivable		25,000.	49	33,157.
	50	Receivables from officers, directors, trustees, and key employees			50	
	51 a	Other notes and loans receivable	51a			
	b	Less: allowance for doubtful accounts	51b	313.	51c	
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges		19,939.	53	13,252.
	54	Investments - securities ▶ ⊘ Cost ⊘ FMV		4,159.	54	
	55 a	Investments - land, buildings, and equipment: basis	55a			
	b	Less: accumulated depreciation	55b		55c	
	56	Investments - other SEE STATEMENT 12		0.	56	68,000.
	57 a	Land, buildings, and equipment: basis	57a 558,193.			
	b	Less: accumulated depreciation STMT 13	57b 284,041.	62,488.	57c	274,152.
	58	Other assets (describe ▶ SEE STATEMENT 14)		164,576.	58	14,231.
	59	**Total assets** (add lines 45 through 58) (must equal line 74)		437,193.	59	573,826.
Liabilities	60	Accounts payable and accrued expenses		204,371.	60	195,453.
	61	Grants payable			61	
	62	Deferred revenue		150,351.	62	146,121.
	63	Loans from officers, directors, trustees, and key employees			63	
	64 a	Tax-exempt bond liabilities			64a	
	b	Mortgages and other notes payable STMT 15		29,310.	64b	23,616.
	65	Other liabilities (describe ▶)			65	0.
	66	**Total liabilities** (add lines 60 through 65)		384,032.	66	365,190.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here** ▶ ⊘X and complete lines 67 through 69 and lines 73 and 74.				
	67	Unrestricted		17,832.	67	127,808.
	68	Temporarily restricted		35,329.	68	80,828.
	69	Permanently restricted			69	
		Organizations that do not follow SFAS 117, check here ▶ ⊘ and complete lines 70 through 74.				
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	**Total net assets or fund balances** (add lines 67 through 69 **or** lines 70 through 72; column (A) **must** equal line 19; column (B) **must** equal line 21)		53,161.	73	208,636.
	74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)		437,193.	74	573,826.

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.

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Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements	a	2,121,361.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments $		
(2)	Donated services and use of facilities $ 311,028.		
(3)	Recoveries of prior year grants $		
(4)	Other (specify): $		
	Add amounts on lines (1) through (4)	b	311,028.
c	Line a minus line b	c	1,810,333.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): $		
	Add amounts on lines (1) and (2)	d	0.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	1,810,333.

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

a	Total expenses and losses per audited financial statements	a	1,965,886.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities $ 171,311.		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify): $		
	Add amounts on lines (1) through (4)	b	171,311.
c	Line a minus line b	c	1,794,575.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): $		
	Add amounts on lines (1) and (2)	d	0.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,794,575.

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 16		98,496.	4,925.	0.

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

Part VI Other Information

				Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		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?	N/A	78b		
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 ▶ ____ and check whether it is ⊘ exempt **or** ⊘ nonexempt.				
81 a	Enter direct or indirect political expenditures. See line 81 instructions	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 in Part III.)	82b 311,028.			
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?	N/A	84b		
85	*501(c)(4), (5), or (6) organizations.* **a** Were substantially all dues nondeductible by members?	N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	N/A	85b		
	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.				
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 on line 85f?	N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	85h		
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, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? 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 ▶ 0. ; section 4912 ▶ 0. ; section 4955 ▶ 0.				
b	*501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		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 on line 89c, above, reimbursed by the organization	▶ 0.			

90 a List the states with which a copy of this return is filed ▶ AK, AZ, MN, NE, NH, TN, VA, WV, WI

b Number of employees employed in the pay period that includes March 12, 2002 — 90b 20

91 The books are in care of ▶ SAMUEL B. CASEY III Telephone no. ▶ 703-642-1070

Located at ▶ 4208 EVERGREEN LN STE 222 ANNANDALE, VA ZIP + 4 ▶ 22003-3264

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* **Form 1041**- Check here ▶ ⊘
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 N/A

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions.)

Note: *Enter gross amounts unless otherwise indicated.*

	Unrelated business income (A) Business code	(B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a CHAPLAINCY PROGRAM					19,464.
b CONFERENCE REGISTRATION					200,086.
c SALES - BOOKS & TAPES					9,821.
d SPEAKER FEES & OOP					10,680.
e LEGAL FEES EARNED					133,390.
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					357,533.
95 Interest on savings and temporary cash investments			14	250.	
96 Dividends and interest from securities			14	250.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	16,181.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	<791.>	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a ROYALTIES			15	1,459.	
b MISCELLANEOUS INCOME					405.
c HONORARIA					4,880.
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		17,349.	736,259.
105 Total (add line 104, columns (B), (D), and (E)) ▶					753,608.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
	SEE STATEMENT 17

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions.)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ∅ Yes ∅X No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ∅ Yes ∅X No

Note: *If "Yes" to* (b), *file Form 8870* and *Form 4720 (see instructions).*

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

▶ Signature of officer | Date | ▶ Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ∅	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	HOFFMAN, FITZGERALD & SNYDER, P.C. 7900 WESTPARK DRIVE, SUITE 720 MCLEAN, VIRGINIA 22102	EIN ▶	Phone no. ▶ (703)847-4600

223161 01-22-03

Form 990 (2002)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

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

OMB No. 1545-0047

2002

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
BRIAN PATLEN LEESBURG, VA	MM-INFO DIR 50	64,472.	3,224.	
GREGORY S. BAYLOR WASHINGTON, DC	CLRF-DIR 60	77,928.	3,896.	
DAVID S. NAMMO ARLINGTON, VA	MM-DIRECTOR 50	61,320.	3,066.	
NATHAN ADAMS ANNANDALE, VA	CLO 60	72,744.	3,638.	
DAVID J. LEE ANNANDALE, VA	COO 60	90,432.	4,522.	
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 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
JEFFERSON DIRECT PO BOX 744, FOREST, VA 24551	DATA MGMT/CAGING	82,043.
Total number of others receiving over $50,000 for professional services ▶ 0		

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

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ ______ $ 40,000. **(Must equal amounts on line 38,** Part VI-A, or line **i** of Part VI-B.)	1	X	
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)* SEE STATEMENT 18			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc.? (See **Note** below.)	3		X
4	Do you have a section 403(b) annuity plan for your employees?	4		X

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

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

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

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ ______

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)

11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

12 ☐ An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

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

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

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

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

Calendar year (or fiscal year beginning in) ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	921,603.	1,060,323.	1,290,975.	862,549.	4,135,450.
16 Membership fees received	347,800.	365,103.	321,498.	435,079.	1,469,480.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	201,044.	269,945.	276,269.	211,429.	958,687.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	19,313.	21,658.	30,181.	24,793.	95,945.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	9,210.	2,428.	SEE STATEMENT 19 527.	2,895.	15,060.
23 Total of lines 15 through 22	1,498,970.	1,719,457.	1,919,450.	1,536,745.	6,674,622.
24 Line 23 minus line 17	1,297,926.	1,449,512.	1,643,181.	1,325,316.	5,715,935.
25 Enter 1% of line 23	14,990.	17,195.	19,195.	15,367.	

26 **Organizations described on lines 10 or 11: a** Enter 2% of amount in column (e), line 24 ▶ 26a 114,319.

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the sum of all these excess amounts ▶ 26b 486,904.

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ 26c 5,715,935.

d Add: Amounts from column (e) for lines: 18 95,945. 19 ______ 22 15,060. 26b 486,904. ▶ 26d 597,909.

e Public support (line 26c minus line 26d total) ▶ 26e 5,118,026.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 89.5396%

27 **Organizations described on line 12: a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year: N/A

(2001) ______ (2000) ______ (1999) ______ (1998) ______

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

(2001) ______ (2000) ______ (1999) ______ (1998) ______

c Add: Amounts from column (e) for lines: 15 ______ 16 ______ 17 ______ 20 ______ 21 ______ ▶ 27c N/A

d Add: Line 27a total ______ and line 27b total ______ ▶ 27d N/A

e Public support (line 27c total minus line 27d total) ▶ 27e N/A

f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶ 27f N/A

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g N/A %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h N/A %

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

NONE

Part V **Private School Questionnaire** (See page 7 of the instructions.) N/A
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			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?	29		
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?	30		
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?	31		
	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.)			
34 a	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 9 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768)

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		0.
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		40,000.
38 Total lobbying expenditures (add lines 36 and 37)	38		40,000.
39 Other exempt purpose expenditures	39		1,754,575.
40 Total exempt purpose expenditures (add lines 38 and 39)	40		1,794,575.
41 Lobbying nontaxable amount. Enter the amount from the following table -	41		239,729.
42 Grassroots nontaxable amount (enter 25% of line 41)	42		59,932.
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		0.
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		0.

If the amount on line 40 is -	The lobbying nontaxable amount 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

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

4-Year Averaging Period Under Section 501(h)

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

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount	239,729.	233,611.	229,615.	214,021.	916,976.
46 Lobbying ceiling amount (150% of line 45(e))					1,375,464.
47 Total lobbying expenditures	40,000.	50,280.	40,830.	52,744.	183,854.
48 Grassroots nontaxable amount	59,932.	58,403.	57,404.	53,505.	229,244.
49 Grassroots ceiling amount (150% of line 48(e))					343,866.
50 Grassroots lobbying expenditures		1,574.	384.	7,206.	9,164.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.) 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**.)			0.

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received: N/A

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ∅ Yes ∅X No

b If "Yes," complete the following schedule: N/A

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2002

Name of organization	**Employer identification number**
CHRISTIAN LEGAL SOCIETY	36-6101090

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	∅X 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 box(es) for both the General Rule and a Special Rule-see instructions.)*

General Rule-

∅ For organizations 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-

∅X For a section 501(c)(3) organization filing Form 990, or Form 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 $5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

∅ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests 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 Form 990-EZ, that received from any one contributor, during the year, some 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: *Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they* **must** *check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).*

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ**

Schedule B (Form 990, 990-EZ, or 990-PF) (2002)

FORM 990 RENTAL INCOME STATEMENT 1

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
SUBLET	1	16,181.
TOTAL TO FORM 990, PART I, LINE 6A		16,181.

FORM 990 GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES STATEMENT 2

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
SALE OF DONATED SECURITIES	22,844.	23,635.	0.	<791.>
TO FORM 990, PART I, LINE 8	22,844.	23,635.	0.	<791.>

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

DESCRIPTION	AMOUNT
IN-KIND DONATION - CLSNET WEBSITE	139,717.
TOTAL TO FORM 990, PART I, LINE 20	139,717.

FORM 990 OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
COMPUTER EXPENSES	3,738.	2,968.	485.	285.
CHAPTER/MEMBERSHIP SUPPORT	17,267.	16,629.		638.
EMPLOYEE RELATED EXPENSES	14,744.	10,837.	3,085.	822.
CLRF ADVOCACY	39,852.	39,852.		
CLRF ADVOCACY - WEBSITE AMORTIZATION	4,434.	4,434.		
BANK CHARGES AND OTHER FEES	14,881.	13,579.	372.	930.

INSURANCE	4,485.	3,922.	364.	199.
OTHER OFFICE EXPENSES	12,652.	12,004.	430.	218.
TAXES	3,248.	2,842.	261.	145.
CLSNET WEBSITE AMORTIZATION	93,253.	82,082.	7,234.	3,937.
CAGING AND DATABASE MANAGEMENT	60,278.	52,678.	4,973.	2,627.
CLSNET WEBSITE OTHER COSTS	5,169.	4,550.	401.	218.
TOTAL TO FM 990, LN 43	274,001.	246,377.	17,605.	10,019.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 5
PART III

EXPLANATION

TO ENCOURAGE CHRISTIAN LAWYERS TO PRACTICE LAW AS THEIR CHRISTIAN MINISTRY. INSPIRED BY JESUS' ADMONITION TO THE LAWYERS AND JUDGES OF HIS DAY TO "DO JUSTICE WITH THE LOVE OF GOD, NEVER FORGETTING THE WEIGHTIER MATTERS OF THE LAW: JUSTICE, MERCY AND FAITHFULNESS", CHRISTIAN LEGAL SOCIETY ("CLS") IS A NATIONAL NON-PROFIT, RELIGIOUS, MEMBERSHIP ASSOCIATION OF LAWYERS, JUDGES, LAW PROFESSORS, LAW STUDENTS AND ASSOCIATED FRIENDS OF THE SOCIETY.
CLS WAS FOUNDED IN 1961 TO BRING TOGETHER LAWYERS, LAW STUDENTS AND OTHERS TO PURSUE THE FOLLOWING OBJECTIVES WHICH, AS AMENDED, REMAIN CLS' CORE PURPOSES:
1. "TO PROCLAIM JESUS AS LORD THROUGH ALL THAT WE DO IN THE FIELD OF LAW AND OTHER DISCIPLINES."
2. "TO PROVIDE A MEANS OF SOCIETY, FELLOWSHIP AND NURTURE AMONG CHRISTIAN LAWYERS."
3. "TO ENCOURAGE CHRISTIAN LAWYERS TO VIEW LAW AS MINISTRY."
4. "TO CLARIFY AND PROMOTE THE CONCEPT OF THE CHRISTIAN LAWYER AND TO HELP CHRISTIAN LAWYERS INTEGRATE LIBERTY, THE SANCTITY OF HUMAN LIFE AND BIBLICAL CONFLICT RESOLUTION."
5. "TO ENCOURAGE, DISCIPLE, AND AID CHRISTIAN STUDENTS PREPARING FOR THE LEGAL PROFESSION."
6. "TO PROVIDE A FORUM FOR THE DISCUSSION OF PROBLEMS RELATING TO CHRISTIANITY AND THE LAW."
7. "TO COOPERATE WITH BAR ASSOCIATIONS AND OTHER ORGANIZATIONS IN ASSERTING AND MAINTAINING HIGH STANDARDS OF LEGAL ETHICS."
8. "TO ENCOURAGE LAWYERS TO FURNISH LEGAL SERVICES TO THE POOR AND NEEDY, AND GRANT SPECIAL CONSIDERATION TO THE LEGAL NEEDS OF CHURCHES AND OTHER CHARITABLE ORGANIZATIONS."
CLS CONDUCTS ITS OPERATIONS THROUGH FOUR MINISTRIES: THE LAW STUDENT MINISTRY (CAMPUS MINISTRY); THE CENTER FOR LAW AND RELIGIOUS FREEDOM (PUBLIC EDUCATION AND LEGAL ADVOCACY); PUBLIC MINISTRIES (LEGAL AID, BIBLICAL RECONCILIATION, AND LEGAL REFERRAL); AND MEMBERSHIP MINISTRIES (PASTORAL CARE AND SUPPORT OF OUR MEMBERS THROUGH VARIOUS PUBLICATIONS, MEMBER BENEFITS AND VOLUNTARY SERVICES).
THROUGH CLS' MEMBERSHIP AND LAW STUDENT MINISTRIES, OPERATING THROUGH CLS' 90 ATTORNEY AND 175 LAW STUDENT CHAPTERS AND FELLOWSHIPS LOCATED IN ALL FIFTY STATES AND MORE THAN 1,100 CITIES, CLS ENCOURAGES MAINTENANCE OF AN

ACCOUNTABLE PERSONAL AND PROFESSIONAL LIFESTYLE BY EACH OF ITS MEMBERS THAT IS CHARACTERIZED BY HUMBLY SEEING ONESELF TRULY AS GOD SEES US, LOVING GOD COMPLETELY AND OTHERS COMPASSIONATELY.

THROUGH CLS' PUBLIC MINISTRIES AND ITS CENTER FOR LAW AND RELIGIOUS FREEDOM, CLS PROVIDES THREE NATIONAL AND LOCAL AVENUES THROUGH WHICH THE NATIONAL STAFF ATTONREYS AND ITS MEMBERS MAY SEEK TO ADVOCATE JUSTICE, BIBLICAL RECONCILIATION, THE SANCTITY OF HUMAN LIFE, AND RELIGIOUS LIBERTY. FIRST, CLS RECRUITS AND TRAINS LAWYERS TO PROVIDE CHRISTIAN LEGAL AID TO THE TRULY NEEDY. SECOND, CLS TRAINS AND ENCOURAGES ITS MEMBERS TO REFLECT THE BIBLICAL PRINCIPLES CHRIST MODELED: TRUTH, JUSTICE, SACREDNESS OF LIFE, FREEDOM OF CONSCIENCE, AND BIBLICAL CONFLICT RECONCILIATION THROUGH PERSONAL CONFESSION AND FORGIVENESS OF WRONGS. THIRD, CLS' STAFF ATTORNEYS, DIRECTLY AND THROUGH ASSISTING THE VOLUNTEER SERVICES OF CLS MEMBERS, PROVIDE LEGAL SERVICES IN THE DEFENSE OF THE SANCTITY OF HUMAN LIFE AND RELIGIOUS LIBERTY.

CLS BELIEVES THAT OUR VOLUNTARY, ACCOUNTABLE FELLOWSHIP IN CHRIST MORE CONSISTENTLY MOBILIZES OUR MORE THAN 3,000 CLS MEMBERS AND THE MORE THAN 11,000 LAWYERS WHO HAVE SIGNED CLS' STATEMENT OF FAITH, AS WELL AS THE THOUSANDS MORE WHO ATTEND CLS EVENTS OR RECEIVE CLS RESOURCES WITHOUT JOINING CLS, TO ETHICALLY PRACTICE LAW, BEST SERVE THEIR CLIENTS, LOCALLY VOLUNTEER THEIR SERVICES IN AID OF THE POOR, ACTIVELY MENTOR A STUDENT, PROMOTE THE BIBLICAL RECONCILIATION OF CONFLICT, PROTECT THE SANCTITY OF HUMAN LIFE FROM CONCEPTION TO NATURAL DEATH, AND DEFEND A "NEIGHBOR" PERSECUTED OR DISCRIMATED AGAINST FOR THE EXERCISE OF THEIR FREE RELIGIOUS CONSCIENCE.

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FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT 6

DESCRIPTION OF PROGRAM SERVICE ONE

THE CENTER FOR LAW AND RELIGIOUS FREEDOM (CLRF) - THROUGH LITIGATION, LEGISLATIVE ADVOCACY, FRIEND OF THE COURT BRIEFS, AND PUBLIC EDUCATION, CLS' CENTER FOR LAW AND RELIGIOUS FREEDOM WORKS TO PROTECT THE RELIGIOUS LIBERTIES OF ALL AMERICANS AND THE SANCTITY OF HUMAN LIFE FOR ALL HUMAN BEINGS.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE A		569,990.

FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT 7

DESCRIPTION OF PROGRAM SERVICE TWO

MEMBERSHIP MINISTRIES (MM) - FOR ITS MEMBERS, CLS PROVIDES SPIRITUAL FORMATION AND DISCIPLESHIP, CHAPLAINCY, MEMBERSHIP BENEFITS, CONFERENCES, ADMINISTRATION, AND DEVELOPMENT SERVICES. CLS MEMBERSHIP IS OPEN TO ALL CHRISTIAN ATTORNEYS, JUDGES, LAW PROFESSORS, LAW STUDENTS, RETIRED LEGAL PROFESSIONALS, PARALEGALS, LEGAL SECRETARIES, AND ANYONE ELSE WHO IS INTERESTED IN JOINING AND SUPPORTING CLS' MISSION AND WORK.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE B		414,137.

FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT 8

DESCRIPTION OF PROGRAM SERVICE THREE

CONFERENCES (MM/LSM/PM) - FOR ITS MEMBERS, CLS PROVIDES NATIONAL AND LOCAL CONFERENCES TO SUPPORT SPIRITUAL FORMATION DISCIPLESHIP AND PROFESSIONAL DEVELOPMENT IN SUPPORT OF THE CENTER FOR LAW AND RELIGIOUS FREEDOM, MEMBERSHIP MINISTRIES, PUBLIC MINISTRIES AND LAW STUDENT MINISTRIES.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE C	25,385.	345,473.

FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT 9

DESCRIPTION OF PROGRAM SERVICE FOUR

LAW STUDENT MINISTRIES (LSM) - CLS' LAW STUDENT MINISTRY IS A NATIONAL MINISTRY COMMITTED IN A CONCERTED WAY TO REACHING THE NATION'S LAW SCHOOL CAMPUSES FOR CHRIST. LSM IS BEGINNING TO DISCIPLE THE NEXT GENERATION OF LAWYERS FOR CHRIST BY SUPPORTING CHRISTIAN LAW FELLOWSHIPS OR STUDENT GROUPS AT OVER 160 LAW SCHOOLS AND AT A HANDFUL OF STRATEGIC CHRISTIAN COLLEGES. IN MINISTERING TO STUDENTS CONTEMPLATING CAREERS IN THE LAW, LSM SEEKS TO ACHIEVE TWO FUNDAMENTAL GOALS:

-TO ESTABLISH VIBRANT CLS-AFFILIATED STUDENT CHAPTERS AT EVERY LAW SCHOOL IN THE NATION AND AT PROMINENT CHRISTIAN COLLEGES.

-TO NURTURE CLS STUDENT CHAPTERS BY PROVIDING MENTORS AND RESOURCES AIMED AT FOSTERING SPIRITUAL GROWTH, COMPASSIONATE OUTREACH IN SERVICE TO OTHERS, AND THE INTEGRATION OF CHRISTIAN FAITH AND PRACTICE WITH THE PROFESSION OF LAW.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE D		146,951.

FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 10

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
SCHOLARSHIPS	SEE ATTACHMENT		NONE	25,385.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				25,385.

FORM 990 OTHER PROGRAM SERVICES STATEMENT 11

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
PUBLIC MINISTRIES (LACC) - CLS' PUBLIC MINISTRIES INCLUDE THE LEGAL AID AND CHRISTIAN CONCILIATION (LACC) PROGRAMS THAT PROVIDE ADVICE AND LIMITED ASSISTANCE FOR MANY OF THE LEGAL AND SPIRITUAL NEEDS OF THE POOR, IN COOPERATION WITH CHRISTIAN CHURCHES AND FAITH-BASED SOCIAL SERVICE PROVIDERS. CLS ENCOURGAGES AND TRAINS CHRISTIAN VOLUNTEER LAWYERS AND OTHER LEGAL PROFESSIONALS TO PROVIDE BASIC LEGAL AND SPIRITUAL COUNSELING, TO SUGGEST BIBLICAL CONFLICT RESOLUTION, AND TO ORGANIZE AND CONDUCT QUALITY LOCAL LEGAL AID PROGRAMS. THEY ADDRESS FAMILY CONFLICT PROBLEMS, THE WRONGFUL DENIAL OF JOBS, HOUSING, MEDICAL OR OTHER BENEFITS, AND CERTAIN MINOR CRIMINAL PROBLEMS. * GEOGRAPHIC SCOPE CLS HAS MEMBERS LOCATED IN ALL 50 STATES, AND IN MORE THAN 25 FOREIGN NATIONS. IN ADDITION, ITS LAW SCHOOL MINISTRIES DIVISION HAS 165 CHAPTERS ON DIFFERENT LAW SCHOOL CAMPUSES THOUGHOUT THE U.S., WITH THE LSM HEADQUARTERS LOCATED ON THE CAMPUS OF TRINITY INTERNATIONAL UNIVERSITY NEAR CHICAGO, ILLINOIS. CLS' PUBLIC MINISTRIES CURRENTLY SPONSORS MORE THAN 35 CHRISTIAN LEGAL AID PROJECTS, IN 18 STATES AND 26 CITIES FOR AN ESTIMATED 4,000 INDIVIDUALS AND FAMILIES THAT ANNUALLY RECEIVE FREE LEGAL AID, SPIRITUAL HELP, AND CHRISTIAN CONCILIATION SERVICES.		90,108.
TOTAL TO FORM 990, PART III, LINE E		90,108.

FORM 990 — OTHER INVESTMENTS — STATEMENT 12

DESCRIPTION	VALUATION METHOD	AMOUNT
DONATED LAND: HELD FOR SALE	MARKET VALUE	68,000.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		68,000.

FORM 990 — DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT — STATEMENT 13

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
LEASEHOLD IMPROVEMENTS	3,476.	1,284.	2,192.
FURNITURE	14,421.	10,142.	4,279.
EQUIPMENT	33,405.	10,061.	23,344.
WEBSITE	455,305.	227,654.	227,651.
COMPUTERS AND SOFTWARE	51,586.	34,900.	16,686.
TOTAL TO FORM 990, PART IV, LN 57	558,193.	284,041.	274,152.

FORM 990 — OTHER ASSETS — STATEMENT 14

DESCRIPTION	AMOUNT
DEPOSITS	10,500.
TRADEMARKS - NET	3,731.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	14,231.

FORM 990	OTHER NOTES AND LOANS PAYABLE	STATEMENT 15

LENDER'S NAME	TERMS OF REPAYMENT
SUNTRUST BANK	$641.48/MO FOR 60 MO

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
06/13/01	06/15/06	32,000.	7.50%

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
TELEPHONE SYSTEM	REPLACE TELEPHONE SYSTEM

RELATIONSHIP OF LENDER
NONE

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
TELEPHONE SYSTEM	32,000.	23,616.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B		23,616.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 16

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
SAMUEL B. CASEY 4208 EVERGREEN LANE, SUITE 222 ANNANDALE, VA 22003-3264	EXECUTIVE DIRECTOR & CEO 60	98,496.	4,925.	0.
DAVID J. ALLEN 290 S. COUNTY FARM RD, 3RD FL WHEATON, IL 60187-4526	PAST PRESIDENT 0	0.	0.	0.
LECLAIR L. FLAHERTY 27655 MIDDLEBELT RD, SUITE 170 FARMINGTON HILLS, MI 48334-5029	DIRECTOR 0	0.	0.	0.
CARLA D. MOORE 217 S. HIGH STREET #917 AKRON, OH 44308	DIRECTOR 0	0.	0.	0.
TERESA S. COLLETT 1301 SAN JACINTO STREET HOUSTON, TX 77002-7000	DIRECTOR 0	0.	0.	0.
HERBERT A. JENSEN 7440 N. SHADELAND AVE, SUITE 202 INDIANAPOLIS, IN 46250-2027	DIRECTOR 0	0.	0.	0.
TIMOTHY C. KLENK 150 N. MICHIGAN AVE, #2500 CHICAGO, IL 60601-7567	TREASURER 0	0.	0.	0.
RAYMOND J. DAGUE 472 S. SALINA STREET #620 SYRACUSE, NY 13202-2401	DIRECTOR 0	0.	0.	0.
JONATHAN E. MAIRE 1345 SHERWOOD ROAD WILLIAMSTON, MI 48895	DIRECTOR 0	0.	0.	0.
TIMOTHY BELZ 112 SOUTH HANLEY, SUITE 200 ST. LOUIS, MO 63105	DIRECTOR 0	0.	0.	0.
STEPHEN H. LEONHARDT 6400 S. FIDDLERS GREEN CIRCLE, STE. 1030 ENGLEWOOD, CO 80111	DIRECTOR 0	0.	0.	0.

WILLIAM D. REHWALD 5855 TOPANGA CANYON, SUITE 400 WOODLAND HILLS, CA 91367-4600	DIRECTOR 0	0.	0.	0.
H. ROBERT SHOWERS 305 HARRISON ST, SE 3RD FLOOR LEESBURG, VA 20175	DIRECTOR 0	0.	0.	0.
KEITH WATKINS 78 SOUTH COURT SQUARE TROY, AL 36081-0489	DIRECTOR 0	0.	0.	0.
KENNETH O. SIMON 505 NORTH 20TH STREET, STE 115 BIRMINGHAM, AL 35203	DIRECTOR 0	0.	0.	0.
DAVID SIMPSON 909 MAR WALT DRIVE, STE 1024 FORT WALTON BEACH, FL 32547-6768	DIRECTOR 0	0.	0.	0.
PETER F. RATHBUN 1865 BROADWAY NEW YORK, NY 10023	DIRECTOR 0	0.	0.	0.
RICHARD B. COUSER PO BOX 3550, ONE EAGLE SQUARE CONCORD, NH 03302-3550	SECRETARY 0	0.	0.	0.
TIMOTHY SMITH 3435 AMERICAN RIVER DR, STE A SACRAMENTO, CA 95864-5743	DIRECTOR 0	0.	0.	0.
MICHAEL K. WHITEHEAD 1201 WALNUT STREET, SUITE 2200 KANSAS CITY, MO 64106	DIRECTOR 0	0.	0.	0.
THOMAS S. BRANDON, JR. 301 COMMERCE ST, 3500 CITY CTR FORT WORTH, TX 76102-4135	DIRECTOR 0	0.	0.	0.
J. CRAIG SHULTZ 205 E. CENTRAL AVENUE WICHITA, KS 67202-1071	DIRECTOR 0	0.	0.	0.
EUGENE H. FAHRENKROG, JR. 1034 S. BRENTWOOD BLVD, #1300 ST. LOUIS, MO 63117-1213	DIRECTOR 0	0.	0.	0.
SANDRA G.Y. YOUNG 98-211 PALI MOMI STREET AIEA, HI 96701-4318	DIRECTOR 0	0.	0.	0.

STEPHEN A. TUGGY 601 SOUTH FIGUEROA ST, 40TH FL LOS ANGELES, CA 90017-5758	PRESIDENT-ELECT 0	0.	0.	0.
BRENT L. AMATO 2300 BARRINGTON ROAD, SUITE 220 HOFFMAN ESTATES, IL 60195	DIRECTOR 0	0.	0.	0.
WALLACE L. LARSON 3300 N. CENTRAL AVENUE, #1900 PHOENIX, AZ 85012	PRESIDENT AND CHAIRMAN 0	0.	0.	0.
LINDA HENNEMAN BOWERS 7663 E. SOFTWIND DRIVE SCOTTSDALE, AZ 85255	DIRECTOR 0	0.	0.	0.
TIMOTHY JAY HOUSEL PO BOX 391, 1000 WEST ST., 17TH FLOOR WILMINGTON, DE 19801	DIRECTOR 0	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		98,496.	4,925.	0.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 17

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	THE CHAPLAINCY PROGRAM IS A FUNCTION OF MEMBERSHIP MINISTRIES, PROVIDING SPIRITUAL CARE TO OUR MEMBERS.
93B	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.
93C	SALES OF BOOKS, TAPES, SUBSCRIPTIONS, ETC.: EDUCATES, MOTIVATES, AND INFORMS MEMBERS ON TOPICS OF INTEREST TO THEM.
93D	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 REIMBURSEMENTS ARE VOLUNTEERED, THE FUNDS ARE TURNED OVER TO THE SOCIETY.
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 THE C.S. LEWIS INISTITUTE, INC. WHICH IS ALSO AN IRC SEC. 503(C)(3) ENTITY.
103C	TENANT EXPENSES: IN THE COURSE OF SUBLETTING OFFICE SPACE TO THE C.S. LEWIS INSTITUTE, THE SOCIETY PROVIDES ACCESS TO ITS COPIER, POSTAGE METER AND UPS ACCOUNT. THE INSTITUTE IS BILLED MONTHLY FOR ITS USAGE

AND REIMBURSES THE SOCIETY FOR ACTUAL COSTS.
103A THE SOCIETY RECEIVES ROYALTIES WHEN ITS MEMBERS TAKE ADVANTAGE OF LIMITED AFFINITY OFFERS.

SCHEDULE A — STATEMENT REGARDING ACTIVITIES WITH SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS, CREATORS, KEY EMPLOYEES, ETC,. PART III, LINE 2 — STATEMENT 18

SEE FORM 990, PART V
JILL L. CASEY, WIFE OF THE EXECUTIVE DIRECTOR, IS ALSO A FULL-TIME EMPLOYEE OF THE SOCIETY. AS EXECUTIVE ASSISTANT, HER DUTIES ARE SPREAD AMONG THE ADMINISTRATION, DEVELOPMENT, MEMBERSHIP, AND CONFERENCE COORDINATION FUNCTIONS. SHE REPORTS TO THE CHIEF OPERATING OFFICER. HER 2002 COMPENSATION WAS $32,256 IN DIRECT SALARY AND $1,613 IN 403(B) DEFERRED COMPENSATION.
AMANDA S. LEE, DAUGHTER OF THE CHIEF OPERATING OFFICER, IS EMPLOYED FULL-TIME AS THE MEMBERSHIP COORDINATOR OF CHRISTIAN LEGAL SOCIETY. SHE RECEIVED 2002 SALARY OF $21,624 AND 403(B) DEFERRED COMPENSATION OF $1,081.

SCHEDULE A — OTHER INCOME — STATEMENT 19

DESCRIPTION	2001 AMOUNT	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT
TENANT REIMBURSEMENTS	639.	2,428.	527.	2,895.
ROYALTIES	8,571.	0.	0.	0.
TOTAL TO SCHEDULE A, LINE 22	9,210.	2,428.	527.	2,895.