

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2000

Department of the Treasury
Internal Revenue Service

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

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

Open to Public
Inspection

A For the 2000 calendar year, or tax year period beginning , 2000, and ending , 20

B Check if applicable:
☐ Change of address
☐ Change of name
☐ Initial return
☐ Final return
☐ Amended return

C Please use IRS label or print or type. See Specific Instructions.
Christian Legal Society
4208 Evergreen Lane #222
Annandale, VA 22003-3251

D Employer identification number
36-6101090

E Telephone number
703-642-1070

F Check ☐ if application pending

G Organization type (check only one) ☒ 501(c)(3) (insert no.) ☐ 527 OR ☐ 4947(a)(1)

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

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 the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

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

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	1,010,965		
	b	Indirect public support	1b	49,358		
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ 1,043,363 noncash \$ 16,960)	1d	1,060,323		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	269,945		
	3	Membership dues and assessments	3	365,103		
	4	Interest on savings and temporary cash investments	4	4,693		
	5	Dividends and interest from securities	5	126		
	6a	Gross rents	6a	16,839		
	b	Less: rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	16,839		
EXPENSES	7	Other investment income (describe ▶)		7		
	8a	Gross amount from sales of assets other than inventory	(A) Securities	19,786	8a	
	b	Less: cost or other basis and sales expenses		21,582	8b	
	c	Gain or (loss) (attach schedule)		-1,796	8c	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	1,796
	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	
	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less: cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
ASSETS	11	Other revenue (from Part VII, line 103)	11	2,428		
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,717,661		
	13	Program services (from line 44, column (B))	13	1,469,666		
	14	Management and general (from line 44, column (C))	14	117,875		
	15	Fundraising (from line 44, column (D))	15	112,792		
	16	Payments to affiliates (attach schedule)	16	84,112		
	17	Total expenses (add lines 16 and 44, column (A))	17	1,784,445		
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-66,784		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	387,814		
	20	Other changes in net assets or fund balances (attach explanation)	20	-19,683		
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	301,347		

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 23.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att. sch.)	22				
(cash \$ _____ non-cash \$ _____)					
23 Specific assistance to individuals (att. sch.)	23				
24 Benefits paid to or for members (att. sch.)	24				
25 Compensation of officers, directors, etc.	25	176,496	132,395	28,849	15,252
26 Other salaries and wages	26	580,168	496,406	51,554	32,208
27 Pension plan contributions	27	21,147	16,484	3,297	1,366
28 Other employee benefits	28	105,993	103,411	2,106	476
29 Payroll taxes	29	60,352	51,897	4,696	3,759
30 Professional fundraising fees	30				
31 Accounting fees	31	40,570	34,484	3,198	2,888
32 Legal fees	32	499	499		
33 Supplies	33	25,581	22,923	2,038	620
34 Telephone	34	26,814	21,928	3,751	1,135
35 Postage and shipping	35	20,683	19,095	811	777
36 Occupancy	36	83,374	69,037	11,980	2,357
37 Equipment rental and maintenance	37	26,661	25,333	721	607
38 Printing and publications	38	140,706	100,119	223	40,364
39 Travel	39	45,857	41,206	1,828	2,823
40 Conferences, conventions, and meetings	40	187,618	184,897	2,721	
41 Interest	41	5,375	4,583	416	376
42 Depreciation, depletion, etc. (attach schedule)	42	25,897	22,723	1,725	1,449
43 Other expenses (itemize): a Statement 4	43a	126,542	122,246	-2,039	6,335
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 thru 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	1,700,333	1,469,666	117,875	112,792

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 23.)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 \$ _____)	0
b	1,469,666
(Grants and allocations \$ _____)	
c	
(Grants and allocations \$ _____)	
d	
(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)	1,469,666

Part IV Balance Sheets (See Specific Instructions on page 23.)

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 28,466
	46 Savings and temporary cash investments	188,778	46 162,465
	47a Accounts receivable	47a 21,083	
	b Less: allowance for doubtful accounts	47b	47c 21,083
	48a Pledges receivable	48a 175,412	
	b Less: allowance for doubtful accounts	48b	48c 175,412
	49 Grants receivable		49
	50 Receivables from officers, directors, trustees, and key employees (attach sch.)		50
	51a Other notes and loans receivable (attach schedule) Stmt. 7	51a 257	
	b Less: allowance for doubtful accounts	51b	51c 257
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges	4,180	53 13,681
	54 Investments - securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	14,265	54 13,840
	55a Investments - land, buildings, and equipment: basis	55a	
	b Less: accumulated depreciation (attach schedule)	55b	55c
56 Investments - other (attach schedule)		56	
57a Land, buildings, and equipment: basis	57a 115,680		
b Less: accumulated depreciation (attach schedule) Stmt. 8	57b 68,072	57c 47,608	
58 Other assets (describe <input type="checkbox"/> See Statement 9)	106,610	58 89,404	
59 Total assets (add lines 45 through 58) (must equal line 74)	660,902	59 552,216	
LIABILITIES	60 Accounts payable and accrued expenses	57,427	60 86,056
	61 Grants payable		61
	62 Deferred revenue	207,443	62 162,747
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63
	64a Tax-exempt bond liabilities (attach schedule)		64a
	b Mortgages and other notes payable (attach schedule)		64b
	65 Other liabilities (describe <input type="checkbox"/> See Statement 10)	8,218	65 2,066
66 Total liabilities (add lines 60 through 65)	273,088	66 250,869	
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	-51,084	67 1,970
	68 Temporarily restricted	438,898	68 299,377
	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)	387,814	73 301,347
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)	660,902	74 552,216

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.

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

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 25.)

[illegible]

Form 990 (2000)

Part VI Other Information (See Specific Instructions on page 26.)

		N/A	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
78a	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
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization	N/A		
and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.				
81a	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
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	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	21,555	
83a	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	
84a	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?	85b	N/A	
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 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, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 30.7701-3? If "Yes," complete Part IX.	88		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911	0	section 4912	0
	section 4955	0		
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 in 89c, above, reimbursed by the organization.		0	
90a	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, 2000 (See instructions.)	90b	14	
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 code 22003-3251		
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	

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 30.)

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a Advertising sales			3	2,031	
b Chaplaincy program					14,017
c Conference registrations					236,692
d Sales - books, tapes, etc					6,994
e Speaker fees/reimbursements					10,211
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					365,103
95 Interest on savings & temporary cash investments			14	4,693	
96 Dividends and interest from securities			14	126	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	16,839	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain/loss from sales of assets other than inventory					-1,796
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a Tenant expenses			18	2,428	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				26,117	631,221
105 Total (add line 104, columns (B), (D), and (E))					657,338

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 Specific Instructions on page 31.)

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 15

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 31.)

(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 Specific Instructions on page 31.)

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

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

Please
Sign
Here

Under penalties of perjury, I declare that I have examined this return, including 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. (Important: See General Instruction W, on page 14.)

Signature of Officer	Date	Type or print name and title.	
	7/31/01	Samuel B. Casey III Executive Director	
Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN
	7/31/01		
Firm's name (or yours if self-employed) and address, and ZIP code	EIN		Phone no
James B. Moore, CPA 4208 Evergreen Lane #235 Annandale, VA 22003-3251			(703) 658-2830

SCHEDULE A
(Form 990 or 990-EZ)

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

OMB No. 1545-0047

2000

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
Carl H. Esbeck	CLRF--Director			
Oakton, VA	40	90,000	13,451	0
Betty L. Dunkum	Attorney			
Arlington, VA	40	59,353	10,491	0
Gregory S. Baylor	CLRF--Asst Dir			
Washington DC	40	63,432	12,693	0
Charlie Emmerich	LSM--Director			
Gurnee IL	40	68,640	11,141	0
David S. Nammo	MM--Director			
Arlington, VA	40	53,208	0	0
Total number of other employees paid over \$50,000 ►		2		

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	63,307
Total number of others receiving over \$50,000 for professional services ►		0

Part III Statements About Activities

	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. ▶ \$ <u>40,830</u> 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.	1 X	
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its 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:		
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)? See Form 990, Part V.	2d X	
e Transfer of any part of its income or assets? See Statement 16. If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4a Do you have a section 403(b) annuity plan for your employees?	4a X	
b 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. (See page 2 of the instructions.)		

Part IV Reason for Non-Private Foundation Status (See pages 2 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, page 5.)
- 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) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,290,975	862,549	856,912	755,954	3,766,390
16 Membership fees received	321,498	435,079	375,984	359,375	1,491,936
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	276,269	211,429	211,383	134,036	833,117
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	30,181	24,793	15,414	17,933	88,321
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. See St. 17	527	2,895	8,222		11,644
23 Total of lines 15 through 22	1,919,450	1,536,745	1,467,915	1,267,298	6,191,408
24 Line 23 minus line 17	1,643,181	1,325,316	1,256,532	1,133,262	5,358,291
25 Enter 1% of line 23	19,195	15,367	14,679	12,673	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					107,166
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 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					
c Total support for section 509(a)(1) test: Enter line 24, column (e)					5,358,291
d Add: Amounts from column (e) for lines: 18 88,321 19 _____ 22 11,644 26b _____					99,965
e Public support (line 26c minus line 26d total)					5,258,326
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					98.13%
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 (which is not open to public inspection) 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 (1999) _____ (1998) _____ (1997) _____ (1996) _____					
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: (1999) _____ (1998) _____ (1997) _____ (1996) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					
d Add: Line 27a total _____ and line 27b total _____					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).					%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, 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 5 of the instructions.)

Part V**Private School Questionnaire** (See page 5 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

- 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.)

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 7 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	384
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	40,446
38	Total lobbying expenditures (add lines 36 and 37)	38	40,830
39	Other exempt purpose expenditures	39	1,551,479
40	Total exempt purpose expenditures (add lines 38 and 39)	40	1,592,309
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
	The lobbying nontaxable amount is -		
41		41	229,615
42	Grassroots nontaxable amount (enter 25% of line 41)	42	57,404
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

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 9 of the instructions.)**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in) ▶	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount	229,615	214,021	183,680	186,723	814,039
46 Lobbying ceiling amount (150% of line 45(e))					1,221,059
47 Total lobbying expenditures	40,830	52,744	62,626	2,564	158,764
48 Grassroots nontaxable amount ...	57,404	53,505	45,920	46,681	203,510
49 Grassroots ceiling amount (150% of line 48(e))					305,265
50 Grassroots lobbying expenditures ..	384	7,206	2,626	1,632	11,848

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 9 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.

Schedule B
(Form 990 or 990-EZ)

Schedule of Contributors

OMB No. 1545-0047

2000

Department of the Treasury
Internal Revenue Service

**Supplementary information for line 1d of Form 990 or
line 1 of Form 990-EZ (see instructions)**

Name of organization

Christian Legal Society

Employer identification number

36-6101090

Organization type (check one) - Section:

☒ 501(c)(3) ◀ (enter number); ☐ 527 or

☐ 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations - Check this box if the organization had no charitable contributors who contributed more than \$1,000 during the year. (But see **General rule** below.) ▶ ☐

Enter here the total gifts received during the year for a religious, charitable, etc., purpose. ▶ \$

Note: This form is generally not open to public inspection except for section 527 organizations.

KFA For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ. Schedule B (Form 990 or 990-EZ) (2000)

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach this form to your return.

Name(s) shown on return

Identifying number
36-6101090

Christian Legal Society

Business or activity to which this form relates

Form 990/990-PF

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	\$20,000
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 1999. See page 3 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 2001. 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 2000 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	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				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 2000	17	
18	Property subject to section 168(f)(1) election	18	
19	ACRS and other depreciation	19	17,933

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

20	Listed property. Enter amount from line 28	20	
21	Total. Add deductions from 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 and S corporations - see instructions	21	17,933
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 (Include 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, 23c, 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.)

Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No and if "Yes," is the evidence sufficient? <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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
28. Total business/investment miles driven during the year (do not include commuting miles-see page 1 of the instructions)												
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 through 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. See page 8 of the instructions.

	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," do 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 2000 tax year (See page 8 of the instructions.):					
BackOfficeServier 4.5-11	1/14/00	4,463	162	3	1,488
NT-Workstation 4.0 - 15	1/14/00	2,504	162	3	835
Office 2000 Pro - 15	1/14/00	3,698	162	3	1,233
Network software	2/01/00	2,304	162	3	704
Net Tolls Security	2/01/00	1,522	162	3	465
VRL Website design	3/31/00	11,171		3	2,793
41. Amortization of costs that began before 2000					41
					36,430
42. Total. Add amounts in column (f). See page 9 of the instructions for where to report.					42
					46,942

Part V Listed Property (Include 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 (a vehicle is best)	(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.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
28 Total business/investment miles driven during the year (do not include commuting miles—see page 1 of the instructions)						
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 through 30						
32 Was the vehicle available for personal use during off-duty hours?	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. See page 8 of the instructions.

	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," do 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 2000 tax year (See page 8 of the instructions.):					
VRL Website update	4/30/00	1,229		3	273
Buildout-MM Mission	5/25/00	3,476	162	7	290
Network software	6/01/00	2,187	162	3	425
41 Amortization of costs that began before 2000					41
42 Total. Add amounts in column (f). See page 9 of the instructions for where to report					42

Form **8868**

(December 2000)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time to File an
Exempt Organization Return**

OMB No. 1545-1769

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

- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

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

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

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

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8738 to request an extension of time to file Form 1065, 1066, or 1041.

Type or
print
file by the
due date for
filing your
return. See
instructions.

Name of Exempt Organization

Christian Legal Society

Employer Identification Number

36-6101090

Number, Street, and Room or Suite Number. If a P.O. Box, see instructions

4208 Evergreen Lane #222

City, Town or Post Office. For a foreign address, see instructions.

State ZIP Code

Annandale, VA 22002-3251

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



Form 990



Form 990-T (corporation)



Form 4720



Form 990-BL



Form 990-T (Section 401(a) or 408(a) trust)



Form 5227



Form 990-EZ



Form 990-T (trust other than above)



Form 6069



Form 990-PF



Form 1041-A



Form 8870

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

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until 8/15, 2001, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ ☒ calendar year 2000 or▶ ☐ tax year beginning _____, 20____, and ending _____, 20____.

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

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

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

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

Signature and Verification

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

Signature ▶

James B. Moore

Title ▶

CPA

Date ▶

5-15-2001

KFA For Paperwork Reduction Act Notice, see instructions.

Form 8868 (12-2000)

Client 2150

Christian Legal Society

36-8101080

7/31/01

01:04PM

Statement 1
Form 990, Part I, Line 8
Net Gain (Loss) from Noninventory Sales

Publicly Traded Securities:

Gross sales price:	19,786	
Cost or other basis:	21,582	
Gain (Loss)		\$ -1,796
Total Gain (Loss)		<u>\$ -1,796</u>

Statement 2
Form 990, Part I, Line 16
Payments to Affiliates

Name and Address	Purpose of Payment	Amount
CLRF Advocates, Inc. 4208 Evergreen Lane, Suite 222 Annandale, VA 22003-3251	Operating support services	\$ 84,112
	Total	<u>\$ 84,112</u>

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

Amortization - in-kind software donation	\$ -26,436
In-kind donation - Chaplaincy office	10,500
In-kind donation - LSM mission office	10,560
In-kind donation - Office equipment	495
In-kind expense - Chaplaincy office	-10,500
In-kind expense - LSM office rent	-10,560
In-kind expense - Office equipment	-495
Net assets on affiliate Form 990	7,149
Net unrealized loss on investments	-396
Total	<u>\$ -19,683</u>

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

Other Expenses	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Advertising (6610)	\$ 30			30

Client 2150

Christian Legal Society

36-6101090

7/31/01

01:04PM

Statement 4 (continued)
Form 990, Part II, Line 43
Other Expenses

Other Expenses	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bank charges (6420)	\$ 130	130		
Bank charges (8320)	1,765	1,500	139	126
Chapter support (6210)	137	137		
Chapter/Member support (6270)	14,392	7,578		6,814
CLRF Advocacy	12,717	12,717		
CLSNet web site	16,135	13,606	1,354	1,175
Credit card discounts (6425)	4,884	4,860		24
Credit card discounts (8335)	3,075	2,614	242	219
Dues and memberships (8340)	628	533	50	45
Franchise and solicitation fee	150	150		
Franchise taxes (8330)	28	24	2	2
Insurance - Business	989	841	78	70
Insurance - D & O	2,501	2,126	197	178
Less, affiliate share of costs	-19,243		-9,834	-9,409
Licenses and fees	865	645	170	50
Moody Radio Feature	4,016	4,016		
Office expenses - Other	105		81	24
Outside services (6640)	10,265	10,265		
Outsourced services (8500)	56,849	47,851	4,664	4,334
Payroll services (8370)	804	684	63	57
Pension plan admin (8325)	144	123	11	10
Pub relations/press releases	738	738		
Special projects (6675)	12,876	9,780	621	2,475
Taxes - Other	1,562	1,328	123	111
Total	\$ 126,542	122,246	-2,039	6,335

Statement 5
Form 990, Part III
Organization's Primary Exempt Purpose

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:

and other disciplines."
2. "To provide a means of society, fellowship and nurture among Christian lawyers."

Statement 3 (continued)
Form 990, Part III
Organization's Primary Exempt Purpose

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 reconciliation."
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 Ministries (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 and more than 1100 cities, CLS encourages the 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 attorneys 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 voluntary, accountable fellowship in Christ most consistently mobilizes our more than 3500 CLS members to ethically practice law, best serve their clients, locally volunteer his or her services in aid of the poor, actively mentor a student, promote the biblical reconciliation of conflict, protect the sanctity of innocent human life from conception to natural death, and defend a "neighbor" persecuted or discriminated against

Client 2150

Christian Legal Society

38-6101090

7/31/01

01:04PM

Statement of
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	462,908
Conferences: Sponsors local and national conferences for attorneys and law students.	0	352,955
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	394,659
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	52,713
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 among law students, outreach through public service, and integration of legal practice and Christian faith.	0	206,431
	\$ 0	1,469,666

2000

Federal Statements

Page 5

Client 2150

Christian Legal Society

36-6101090

7/31/01

01:04PM

Statement 1
Form 990, Part IV, Line 51
Other Notes and Loans Receivable

Notes and Loans Reported Separately	Balance Due	Allowance for Dbtful Accounts
Borrower's Name : Margaret J. Mayberry		
Date of Note: 9/21/00		
Purpose of Loan: Advance to Employee		
Rel. of Borrower: Employee		
Original Amount: 695		
Balance Due:	\$ 257	
	\$ 257	
	Total	\$ 257

Statement 8
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Asset	Basis	Accum. Deprec.	Book Value
Furniture and fixtures	\$ 17,651	15,185	2,466
Machinery and equipment	62,122	26,585	35,537
Improvements	8,769	1,424	7,345
Miscellaneous	27,138	24,878	2,260
Total	\$ 115,680	68,072	47,608

Statement 9
Form 990, Part IV, Line 58
Other Assets

	Ending
Deposits	\$ 10,000
Net Intangible Assets	77,945
Organization costs - RLA	1,932
Organization costs - RLA--Amortization	-473
Total	\$ 89,404

2000

Federal Statements

Page 6

Client 2150

Christian Legal Society

36-6101090

7/31/01

01:04PM

Statement 10
Form 990, Part IV, Line 65
Other Liabilities

	Ending	
Financing lease--Telephone system	\$	2,066
Total	\$	<u>2,066</u>

Statement 11
Form 990, Part IV-A, Line b(4)
Other Amounts

Affiliate revenue on separate Form 990	\$	67,053
Donated office supplies - shredder		495
Total	\$	<u>67,548</u>

Statement 12
Form 990, Part IV-B, Line b(4)
Other Amounts

Affiliate operating expenses	\$	124,773
Allocated affiliate admin support		9,834
Allocated affiliate fundraising support		9,409
Total	\$	<u>144,016</u>

Statement 13
Form 990, Part IV-B, Line d(2)
Other Amounts

Line 16 Support services for affiliate	\$	84,112
Total	\$	<u>84,112</u>

Statement 14
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 40 Annandale, VA 22003-3264	Exec. Director	\$ 92,016	16,117	0

7/31/01

01:04PM

Statement 14 (continued)

Form 990, Part V

List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Plan Contrib.	Expense Account/ Other
David J. Allen 290 S. County Farm Rd, 3rd Flr Wheaton, IL 60187-4526	Pres & Chairman \$ 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
Teresa S. Collett 1301 San Jacinto Street Houston, TX 77002-7000	Director None	0	0	0
Herbert A. Jensen 7440 N. Shadeland Ave, Ste 202 Indianapolis, IN 46250-2027	Director None	0	0	0
Timothy C. Klenk 150 N. Michigan Ave, #2500 Chicago, IL 60601-7567	Treasurer None	0	0	0
Raymond J. Dague 472 S. Salina Street, #620 Syracuse, NY 13202-2401	Director None	0	0	0
Jonathan E. Maire 1345 Sherwood Road Williamston, MI 48895	Director None	0	0	0
Mary Libby Payne P.O. Box 22847 Jackson, MS 39225	Director None	0	0	0

7/31/01

01:04PM

Statement 14 (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
David J. Allen 290 S. County Farm Rd, 3rd Flr Wheaton, IL 60187-4526	Pres & Chairman 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
Teresa S. Collett 1301 San Jacinto Street Houston, TX 77002-7000	Director None	0	0	0
Herbert A. Jensen 7440 N. Shadeland Ave, Ste 202 Indianapolis, IN 46250-2027	Director None	0	0	0
Timothy C. Klenk 150 N. Michigan Ave, #2500 Chicago, IL 60601-7567	Treasurer None	0	0	0
Raymond J. Dague 472 S. Salina Street, #620 Syracuse, NY 13202-2401	Director None	0	0	0
Jonathan E. Maire 1345 Sherwood Road Williamston, MI 48895	Director None	0	0	0
Mary Libby Payne P.O. Box 22847 Jackson MS 39225	Director None	0	0	0

2000

Federal Statements

Page 9

Client 2150

Christian Legal Society

36-6101090

7/31/01

01.04PM

Statement 14 (continued)
Form 990, Part V

List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title & avg. Hrs/wk devoted	Comp.	Employee Ben. Plan Contrib.	Expense Account/ Other
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
Suzanne B. Glasow 4211 Sleepy Lake Drive Fairfax, VA 22033	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 40 Annandale, VA 22003	COO	84,480	17,131	0
Total		\$ 176,496	33,248	0

Statement 15
Form 990, Part VIII

Relationship of Activities to the Accomplishment of Exempt Purposes

Line #	Explanation of Activities
93a	Advertising: Miscellaneous and irregular member service provided on an occasional basis.
93b	The Chaplaincy program is a function of membership ministries, providing spiritual care to our members.
93c	Conference registrations: National conferences held for student motivation, and Christian fellowship. The National Student Leadership Conference provides training, experience and Christian fellowship for law students.

Client 2150

Christian Legal Society

36-6101090

7/31/01

01:04PM

Statement 15 (continued)
Form 990, Part VIII

Relationship of Activities to the Accomplishment of Exempt Purposes

Line #	Explanation of Activities
93d	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 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 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 16
Schedule A, Part III, Line 2
Transactions with Trustees, Directors, Etc.

Question 2d -- Disclosure in addition to Form 990, Part V

Jill L. Casey, wife of the Executive Director, is also a full-time employee of the association. As Executive Assistant, her duties are spread among the administration, development, membership, and conference coordination functions. She reports to the Chief Operating Officer. Her 2000 compensation was \$30,120 in direct salary and \$1,506 in contribution to her 403(b) retirement account.

The Following employees, who are children of officers, performed part-time clerical services for the association during 2000:

Names	Wages
Kelly F. Casey	\$ 558
Amanda S. Lee	3,672
Joseph Lee	1,044

None of these employees were eligible for, nor received, any fringe

2000

Federal Statements

Page 11

Client 2150

Christian Legal Society

35-6101090

7/31/01

01:03PM

Statement to (continued)
Schedule A, Part III, Line 2
Transactions with Trustees, Directors, Etc.

benefits.

Statement 17
Schedule A, Part IV-A, Line 22
Other Income

Description	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
Tenant reimbursements					
	\$ 527	\$ 2,895	\$ 8,222	\$ 0	\$ 11,644
Total	<u>\$ 527</u>	<u>\$ 2,895</u>	<u>\$ 8,222</u>	<u>\$ 0</u>	<u>\$ 11,644</u>

2000

Federal Supplemental Information

Page 1

Client 2150

Christian Legal Society

36-6101090

07/31/01

01:04 PM

Intangible assets - Ending

General software	\$	9,850
CLSNet website development costs		103,193
HQ local area network		16,679
VRL website		12,400
Total	\$	<u>142,122</u>

Balance Sheet

Accumulated amortization - Ending

General software amortization	\$	9,469
CLSNet software amortization		46,492
HQ local area network amortization		5,150
VRL website amortization		3,066
Total	\$	<u>64,177</u>

Revenue/Expense Reconciliation (990)

Donated services and use of facilities

LSM - Rent-free use of mission office	\$	10,560
Membership - Rent-free use of Georgia office		10,500
Total	\$	<u>21,060</u>

Revenue/Expense Reconciliation (990)

Donated services and use of facilities

Donated mission office space	\$	21,060
Amortization of CLSNet website update		28,566
Donated office supplies - shredder		495
Reported on affiliate's Form 990		<u>-2,130</u>
Total	\$	<u>47,991</u>

12/31/01

2000 Federal Book Depreciation Schedule

Page 1

Client 21

Christian Legal Society

36-6101090

7/31/01

01:04PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Prior 179 Bonus	Prior Dec. Bal. Depr.	Basis Reductn	Salvage Value	Depr. Basis	Prior Depr.	Method	Life	Rstr	Current Depr.
Form 990/9F																
Comp Equipment - Fairfax																
1	Comp (CLRF Frm WCLRF)	7/15/95		1,500							1,500	1,500	S/L	5		0
2	Comp, monitor, printr	12/15/95		2,000							2,000	1,633	S/L	5		367
5	Memoograde - G42000	9/04/96		371							371	247	S/L	5		74
6	Panac UF788 facsimile	8/15/96		3,057							3,057	2,088	S/L	5		611
8	Memoograde	12/10/96		160							160	99	S/L	5		32
10	Cyber PC	7/10/97		2,149							2,149	1,075	S/L	5		430
12	PC Cmax	10/06/97		3,210							3,210	1,445	S/L	5		642
15	LaptC (Winbook)	6/20/98		2,268							2,268	681	S/L	5		454
17	Pent266 (Mbrship)	7/09/98		2,230							2,230	669	S/L	5		446
18	PC (n)	8/15/98		1,332							1,332	377	S/L	5		266
19	Upgr: for LAN	7/31/98		2,322							2,322	658	S/L	5		464
20	PC (lic Ministries)	9/04/98		1,300							1,300	347	S/L	5		260
21	PC (O)	9/14/98		2,499							2,499	667	S/L	5		500
22	NetwUB - CLRF	10/14/98		1,429							1,429	357	S/L	5		286
23	PC (I)	11/18/98		2,140							2,140	464	S/L	5		428
24	WinbX2 P11236	4/05/99		4,432							4,432	665	S/L	5		886
26	AMD K Workstation	7/12/99		1,018							1,018	102	S/L	5		204
27	P-113MH Administrator	7/12/99		1,843							1,843	184	S/L	5		369
30	Netwcabllng	9/01/99		2,550							2,550	170	S/L	5		510
31	Netwserver	9/01/99		2,664							2,664	178	S/L	5		533
32	Netwnub FE516	9/01/99		744							744	50	S/L	5		149
33	Netwcomponents	9/01/99		1,489							1,489	99	S/L	5		298
34	Netwcards	9/01/99		329							329	22	S/L	5		66
42	Netwhardware	2/01/00		1,388							1,388		S/L	5		254
43	NO nrk components	4/26/00		1,319							1,319		S/L	5		176
47	WinBXL Battery	6/08/00		161							161		S/L	5		19
48	Moni17" Princeton	6/21/00		219							219		S/L	5		22
49	Moni15" Digiview	6/21/99		131							131	13	S/L	5		26

12/31,

2000 Federal Book Depreciation Schedule

Page 2

Client 2

Christian Legal Society

36-8101090

7/31/01

01:04PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Prior 179 Bonus	Prior Dec. Bal. Depr.	Basis Reductn	Salvage Value	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
50	PC I 650 & peripherals	6/15/00		1,809							1,809		S/L	5		211
54	Sonyl Camera-Batt&Adp	10/31/00		1,159							1,159		S/L	3		64
55	Epson Projector	10/17/00		4,625							4,625		S/L	3		257
	Computer Equipment - Fairfax			53,847		0	0	0	0	0	53,847	13,790				9,304
	Comp Equipment - Illinois															
7	Comp - LSM Illinois	7/12/96		1,900							1,900	1,330	S/L	5		380
16	LapC (Winbook) (LSM)	6/20/98		2,267							2,267	680	S/L	5		453
28	Facse/copier	7/13/99		754							754	75	S/L	5		151
44	Netiserver	4/18/00		1,844							1,844		S/L	5		246
51	PC iht computer	6/15/00		1,511							1,511		S/L	5		176
	Computer Equipment - Illinois			8,276		0	0	0	0	0	8,276	2,085				1,406
	Furne and Fixtures															
3	Tab chairs (SBC)	9/15/94		730							730	555	S/L	7		104
4	Furne & fixtures	12/31/88		8,467							8,467	8,467	S/L	7		0
11	Disbooth	6/01/97		8,454							8,454	4,368	S/L	5		1,691
	Furniture and Fixtures			17,651		0	0	0	0	0	17,651	13,390				1,795
	Lea:quipment															
9	Telw system (GE Lse)	6/01/96		27,138							27,138	19,450	S/L	5		5,428
	Tot:asehold Equipment			27,138		0	0	0	0	0	27,138	19,450				5,428
	Lead Improvements - GA															
52	Bui -MM Mission	5/25/00		3,476							3,476		S/L	7		290
	Tot:asehold Improvements - GA			3,476		0	0	0	0	0	3,476	0				290
	Lead Improvements - ILL															

12/31/01

2000 Federal Book Depreciation Schedule

Page 3

Client 21

Christian Legal Society

36-6101090

7/31/01

01:04PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Prior 179 Bonus	Prior Dec. Bal. Depr.	Basis Reductn	Salvage Value	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
29	BuiltTrinity Uni(LSN)	7/01/99		5,293							5,293	378	S/L	7		756
	Totalschold Improvements - ILL			5,293		0	0	0	0	0	5,293	378				756
Softw- CLSNet Website																
25	CLSNetPage Update	7/01/99		15,022							15,022	2,504	S/L	3		5,007
35	CLSNetPage(InKind)	9/01/99		85,699							85,699	9,522	S/L	3		28,566
36	CLSNetPage	11/30/99		2,473							2,473	69	S/L	3		824
	Totalware - CLSNet Website			103,194		0	0	0	0	0	103,194	12,095				34,397
Softw- HQ Network																
37	BackCeServier 4.5.11	1/14/00		4,463							4,463		S/L	3		1,488
38	NT-Mcation 4.0 - 15	1/14/00		2,504							2,504		S/L	3		835
39	Offid00 Pro - 15	1/14/00		3,698							3,698		S/L	3		1,233
40	Netwcoftware	2/01/00		2,304							2,304		S/L	3		704
41	Met I. Security	2/01/00		1,522							1,522		S/L	3		465
53	Netwcoftware	6/01/00		2,187							2,187		S/L	3		425
	Totalware - HQ Network			16,678		0	0	0	0	0	16,678	0				5,150
Softw- Membership Functions																
13	Membsp Software(J.D.)	12/31/97		3,000							3,000	2,000	S/L	3		1,000
14	RGS M Maker (4 atns)	2/24/98		6,850							6,850	4,186	S/L	3		2,283
	Totalware - Membership Functions			9,850		0	0	0	0	0	9,850	6,186				3,283
Softw- VRL Website																
45	VRL lte design	3/31/00		11,171							11,171		S/L	3		2,793
46	VRL lte update	4/30/00		1,229							1,229		S/L	3		273

12/31/01

2000 Federal Book Depreciation Schedule

Page 4

Client 21

Christian Legal Society

36-6101090

7/31/01

01:04PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Prior 179 Bonus	Prior Dec. Bal. Depr.	Basis Reductn	Salvage Value	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
	Totalware - VRL Website			12,400		0	0	0	0	0	12,400	0				3,066
	Total Depreciation			257,803		0	0	0	0	0	257,803	67,374				64,875
	Grand Total Depreciation			257,803		0	0	0	0	0	257,803	67,374				64,875