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Form **990**

OMB No 1545-0047

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

2001

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2001 calendar year, or tax year beginning 10/01/01, and ending 9/30/02

- 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
EDUCATION LAW CENTER-PA

Number and street (or P O box if mail is not delivered to street address) Room/suite
1315 WALNUT STREET 400

City or town, state or country, and ZIP + 4
PHILADELPHIA PA 19107

D Employer ID number
23-2581102

E Telephone number
215-238-6970

F Accounting method Cash Accrual Other (specify)

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

H and I are not applicable to section 527 organizations

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

H(b) If "Yes" enter no. of affiliates N/A

H(c) Are all affiliates included? N/A Yes No (If "No," att a list See instr)

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

I Enter 4-digit GEN

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

G Web site

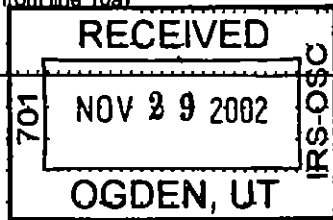
J Organization type (check only one) 501(c)(3) (insert no) 4947(a)(1) or 527

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

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **1,075,794**

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

1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a	243,247		
b	Indirect public support	1b			
c	Government contributions (grants)	1c	670,375		
d	Total (add lines 1a through 1c) (cash \$ 913,622 noncash \$)	1d		913,622	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		121,689	
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4		40,483	
5	Dividends and interest from securities	5			
6a	Gross rents	6a			
b	Less rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe)	7			
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
b	Less cost or other basis and sales expenses	8a			
c	Gain or (loss) (attach schedule)	8b			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
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			
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		1,075,794	
13	Program services (from line 44, column (B))	13		1,022,420	
14	Management and general (from line 44, column (C))	14		374,681	
15	Fundraising (from line 44, column (D))	15		100,981	
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17		1,498,082	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		-422,288	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		2,104,643	
20	Other changes in net assets or fund balances (attach explanation)	20			
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		1,682,355	



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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C) and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

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 \$ _____ non-cash \$ _____)	22			
23	Specific assistance to individuals	23			
24	Benefits paid to or for members	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26	885,903	233,510	66,803
27	Pension plan contributions	27	25,000	6,919	1,852
28	Other employee benefits	28	105,653	29,241	7,825
29	Payroll taxes	29	69,168	19,143	5,123
30	Professional fundraising fees	30			
31	Accounting fees	31	13,450	13,450	
32	Legal fees	32	302	302	
33	Supplies	33	40,665	11,255	3,012
34	Telephone	34	27,296	7,555	2,021
35	Postage and shipping	35	18,002	4,982	1,334
36	Occupancy	36	87,617	24,250	6,488
37	Equipment rental and maintenance	37			
38	Printing and publications	38	19,266	5,332	1,427
39	Travel	39	20,490	5,671	1,517
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (att sch)	42	26,377	7,300	1,954
43	Other expenses not covered above (itemize) a	43a			
	b SEE STATEMENT 1	43b	158,893	6,073	1,625
	c	43c			
	d	43d			
	e	43e			
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	1,498,082	374,681	100,981

Joint Costs Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

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

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24)

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others.)
a SEE ATTACHED	
(Grants and allocations \$ _____)	1,022,420
b	
(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)	1,022,420

Part IV Balance Sheets (See Specific Instructions on page 24)

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
45	Cash-non-interest-bearing		45
46	Savings and temporary cash investments	1,044,977	46 791,290
47a	Accounts receivable	47a 6,731	
b	Less allowance for doubtful accounts	47b	47c 6,731
48a	Pledges receivable	48a	
b	Less allowance for doubtful accounts	48b	48c
49	Grants receivable	594,603	49 385,506
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50
51a	Other notes and loans receivable (attach schedule) SEE WORKSHEET	51a 5,000	
b	Less allowance for doubtful accounts	51b	51c 5,000
52	Inventories for sale or use		52
53	Prepaid expenses and deferred charges	8,800	53 5,912
54	Investments-securities SEE STMT 2 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	404,535	54 441,620
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 119,953	
b	Less accumulated depreciation (attach schedule)	57b 75,934	57c 44,019
58	Other assets (describe SEE STMT 3)	25,000	58 21,667
59	Total assets (add lines 45 through 58) (must equal line 74)	2,151,434	59 1,701,745
60	Accounts payable and accrued expenses	46,791	60 19,390
61	Grants payable		61
62	Deferred revenue		62
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)		65
66	Total liabilities (add lines 60 through 65)	46,791	66 19,390
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
67	Unrestricted	903,235	67 800,277
68	Temporarily restricted	1,201,408	68 882,078
69	Permanently restricted		69
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
70	Capital stock, trust principal, or current funds		70
71	Paid-in or capital surplus, or land, building, and equipment fund		71
72	Retained earnings, endowment, accumulated income, or other funds		72
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	2,104,643	73 1,682,355
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	2,151,434	74 1,701,745

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-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 26)

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

a	Total revenue, gains, and other support per audited financial statements	a	1,075,794
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 \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	1,075,794
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	1,075,794

a	Total expenses and losses per audited financial statements	a	1,498,082
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	1,498,082
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,498,082

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

Instructions on page 26)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE ATTACHED LISTING		0	0	0
ALL BOARD MEMBERS		0	0	0
SERVE ON A VOLUNTEER		0	0	0
BASIS AND ARE NOT		0	0	0
COMPENSATED		0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule-see Specific Instructions on page 27

Part VI Other Information (See Specific Instructions on page 27)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross inc of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees officers, etc , to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instr	81a	
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 in Part III)	82b	
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?	N/A	83b
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		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? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	85b
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A	85g
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?	N/A	85h
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	
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
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
b	501(c)(3) and 501(c)(4) orgs 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
90a	List the states with which a copy of this return is filed <u>PA</u>		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	18
91	The books are in care of <u>MANAGEMENT</u> Located at <u>AS ADDRESSED</u>	Telephone no	<u>215-238-6970</u> ZIP + 4 <u>19107</u>
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 <u>02</u>		<input type="checkbox"/>

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

	Unrelated business income		Excluded by sec 512 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a PUBLICATIONS					18,312
b ATTORNEY FEES					103,377
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	40,483	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		40,483	121,689
105 Total (add line 104, columns (B), (D), and (E))					162,172

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 32)

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)
93A	SALES OF PUBLICATIONS AND OTHER MATERIALS INCREASE PUBLIC AWARENESS OF ELC'S PROGRAMS AND ACTIVITIES
93B	SUCCESSFUL LEGAL REPRESENTATION OF PROGRAM PARTICIPANTS
	SEE STATEMENT 4

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(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 pg 33)

- (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.

Signature of officer: Janet E. Stokand G - Director Date: 11/26/02

Type or print name and title

Paid Preparer's Use Only

Preparer's signature: Jaird A. Faw CPA Date: 10/30/02 Check if self-employed: Preparer's SSN or PTIN (See Gen Instr W): 040-52-8004

Firm's name (or your name if self-employed): DAVID G. FAW, CPA EIN: 23-2701559

address and ZIP + 4: 998 OLD EAGLE SCHOOL ROAD, SUITE 1221 WAYNE, PA 19087 Phone no: 610-687-8160

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
Supplementary Information-(See separate instructions.)

OMB No 1545-0047

2001

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

EDUCATION LAW CENTER-PA

23-2581102

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 ben plans & deferred compensation	(e) Expense account and other allowances
JANET F. STOTLAND 1315 WALNUT ST PHILA PA 19107	CO-DIRECTOR 40PLUS	87,768	4,520	0
LEN RIESER, ESQ. 1315 WALNUT STREET PHILA PA 1910	CO-DIRECTOR 40PLUS	87,768	4,520	0
TIMOTHY POTTS, ESQ. 1315 WALNUT STREET PHILA PA 1910	STAFF ATTY 40PLUS	70,454	4,005	0
NANCY HUBLEY, ESQ. 1315 WALNUT STREET PHILA PA 1910	STAFF ATTY 40PLUS	57,752	3,999	0
CHRISTINE GAFFNEY 1315 WALNUT STREET PHILA PA 1910	ASSOC DIR 40PLUS	53,040	3,850	0
Total number of other employees paid over \$50,000	▶ 1			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instr List each one (whether individuals or firms) If there are none, enter "None ")

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

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

Schedule A (Form 990 or 990-EZ) 2001

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 \$ _____ (Must equal amount on line 38, Part VI-A or line I of Part VI-B) 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		X
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)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of exp if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?	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 6 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 6 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,782,414	1,077,941	874,849	498,991	4,234,195
16 Membership fees received					
17 Gross receipts from admissions merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization's charitable, etc. purpose	323,291	156,817	350,597	415,114	1,245,819
18 Gross inc from int dividends, amounts received from pymt. on securities loans (section 512(a)(5)) rents, royalties & unrelated busn taxable inc (less sec 511 taxes) from businesses acquired by the organization after June 30 1975	81,857	59,172	34,676	44,960	220,665
19 Net income from unrelated business activities not included in line 18					
20 Tax revn levied for the organization's ben & either paid to it or expended on its behalf					
21 The value of serv or fac furnished to the org by a governmental unit without charge Do not incl the value of serv or fac generally furnished to the public without charge					
22 Other income. Attach a schedule Do not include gain or (loss) from sale of cap assets					
23 Total of lines 15 through 22	2,187,562	1,293,930	1,260,122	959,065	5,700,679
24 Line 23 minus line 17	1,864,271	1,137,113	909,525	543,951	4,454,860
25 Enter 1% of line 23	21,876	12,939	12,601	9,591	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	▶ 26a	89,097
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 1997 through 2000 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts		▶ 26b	769,954
c Total support for section 509(a)(1) test Enter line 24, column (e)		▶ 26c	4,454,860
d Add Amounts from column (e) for lines 18 <u>220,665</u> 19 _____		▶ 26d	990,619
22 _____ 26b <u>769,954</u>		▶ 26e	3,464,241
e Public support (line 26c minus line 26d total)		▶ 26f	77.7632%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))			

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

(2000)	(1999)	(1998)	(1997)
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			
c Add Amounts from column (e) for lines 15 _____ 16 _____	17 _____ 20 _____	18 _____ 21 _____	▶ 27c _____
d Add Line 27a total _____ and line 27b total _____			▶ 27d _____
e Public support (line 27c total minus line 27d total)			▶ 27e _____
f Total support for section 509(a)(2) test Enter amount on line 23, column (e) ▶ <u>27f</u>			▶ 27g _____ %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))			▶ 27h _____ %
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 1997 through 2000, 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 ⊘

Part V Private School Questionnaire (See page 7 of the instructions)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	N/A	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	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? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)	31		
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? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
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) **N/A**

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

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

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

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instr)

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

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

(SEE ATTACHED)

Yes	No	Amount
	X	
X		
	X	
X		
	X	
X		
	X	

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?

a Transfers from the reporting organization to a noncharitable exempt organization of

- (i) Cash
(ii) Other assets

b Other transactions

- (i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment, or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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.

Table with 3 columns: Question label, Yes, No. Rows include 51a(i), 51a(ii), 51b(i), 51b(ii), 51b(iii), 51b(iv), 51b(v), 51b(vi), and 51c. 'No' column contains 'X' for all rows.

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A'.

52a 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 No (X)

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A'.

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

2001

Name of organization

Employer identification number

EDUCATION LAW CENTER-PA

23-2581102

Organization type (check one)

Filers of

Section

Form 990 or 990-EZ

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-

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)

Name of organization

EDUCATION LAW CENTER-PA

Employer identification number

23-2581102

Part I Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>		\$ 510,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>2</u>		\$ 145,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>3</u>		\$ 15,375	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>4</u>		\$ 26,200	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>5</u>		\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>6</u>		\$ 40,150	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization

EDUCATION LAW CENTER-PA

Employer identification number

23-2581102

Part I Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7		\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
—		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Form 990/990-PF	Other Notes and Loans Receivable	2001
For calendar year 2001, or tax year beginning 10/01/01 , and ending 9/30/02		Employer Identification Number 23-2581102
Name EDUCATION LAW CENTER-PA		

FORM 990, PART IV, LINE 51A - ADDITIONAL INFORMATION

Name of borrower	Relationship to disqualified person
(1) LOAN RECEIVABLE	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year	Fair market value (990-PF only)
(1)	5,000	5,000	
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Totals	5,000	5,000	

Federal Statements**Statement 1 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
EXPENSES				
BOOKS AND SUBSCRIPTIONS	20,774	20,774		
CONSULTANTS	4,510	4,510		
CORPORATE EXPENSES	10,471	6,797	2,898	776
GRANT SUBCONTRACTS	111,667	111,667		
INSURANCE	11,471	7,447	3,175	849
TOTAL	<u>\$ 158,893</u>	<u>\$ 151,195</u>	<u>\$ 6,073</u>	<u>\$ 1,625</u>

Federal Statements**Statement 2 - Form 990, Part IV, Line 54 - Investments in Securities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>
US AND STATE GOVERNMENT	404,535	441,620	
	<u>404,535</u>	<u>441,620</u>	

Statement 3 - Form 990, Part IV, Line 58 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
SECURITY DEPOSITS	\$ 25,000	\$ 21,667
TOTAL	<u>\$ 25,000</u>	<u>\$ 21,667</u>

Federal Statements

Statement 4 - Form 990, Part VIII - Relationship of Activities

Line No

Description

HELPS TO PROMOTE AVAILABILITY OF SOCIAL SERVICES,
EDUCATION, AND CIVIL RIGHTS, AND HELPS TO DEVELOPE LEGAL
PRINCIPLES FOR THE EQUALITY OF CHILDREN AND OTHER GROUPS
WHOM ELC REPRESENTS

The Education Law Center

For more than 25 years, the Education Law Center (ELC) has helped families and students solve problems with their public schools, helped families and students understand and enforce their legal rights, and pressed for reforms in the public education system that advance quality and equity. ELC's programs benefit children who have been poorly served by the public education system, poor children and those who live in school districts that don't have adequate resources, children with disabilities who need special services to learn to their potential, and English language learners who need help to learn English and to advance academically.

The Pennsylvania School Reform Network, established in 1993 as a project of the Education Law Center-PA, advocates for public education reforms that have a track record of success in raising student achievement. PSRN works on making the system responsive to children who are disadvantaged by poverty, disability, or by speaking a native language other than English. Its methods focus primarily on grassroots organizing and citizen education, but PSRN is also respected for our policy analysis and advocacy in the media around state policy debates.

In 2002, ELC accomplished the following:

Increased children's access to services.

ELC filed a new lawsuit challenging the practices of an area vocational technical school which has refused to admit and serve students with disabilities who need substantial learning support services. We have also sued the Department of Education. We argued that these practices violate federal laws that prohibit disability-based discrimination.

ELC's objective in a lawsuit involving a class of children with significant behavior problems was to ensure that the gains made during the past several years in the Chester Upland School District were maintained and expanded. We also worked to make sure that the reforms outlive the lawsuit and are institutionalized in the District. Most important to us were mental health teams based in the District's schools, each composed of a psychologist, a social worker, and a casemanager, transition programs at the high school level, and continued on-site monitoring from the Department of Education.

ELC continued to work to implement fully the remedy in a lawsuit against the School District of Philadelphia and the PA Department of Education. The agreement required the District to hire and train staff to provide individualized help for students with significant behavior problems when the students cannot get those services through Medical Assistance. In addition, the District agreed not to exclude from school those children who do not have individualized help.

ELC is handling the appeal in the Third Circuit Court of Appeals in an important case involving a 14-year old boy with Down Syndrome and his right to be educated in a regular classroom with the necessary supports. Amicus Briefs were filed supporting our position by the U.S. Department of Justice and national disability organizations. We (and DOJ) argued the case before that Court in late September.

ELC is trying to establish that children with acute or chronic health problems are protected by federal disabilities laws, and that they are entitled to special help in the school environment and when they are unable to attend school for intermittent or prolonged periods. There has been almost no litigation on this issue in PA or nationally. We are representing a 7 year old with Leukemia and a permanently compromised immune system in a case to establish that a distance learning technology, in this case video conferencing equipment that allows him to participate in the classroom in real time during the months that he must be at home, is a required part of his special education program. We won at the initial hearing, and that decision was reversed by the administrative appeals' panel. We have now filed a lawsuit in federal court to establish these rights.

Promoted policies that advance opportunities for children and young adults.

ELC has been working hard to persuade the PA State Board of Education to pass regulations that would establish uniform enrollment procedures for children in foster care. In a major report called *Lost in the Shuffle*, ELC documented the serious delays and denials of services encountered by these children, and, in particular, children with disabilities. Initially, the Departments of Education and Public Welfare agreed to issue an inter-agency directive on this issue, but declined to make the changes in state regulations for which we were advocating. It now looks like the State Board of Education will consider regulatory reform at its November meeting that will make clear which documents districts can demand as a condition of enrollment, and will set a deadline of 5 days for districts to enroll students. If these proposals are adopted, it will be a really major change for the better.

The major federal special education law, the Individuals with Disabilities Education Act, is being scrutinized closely by Congress, and it is expected that significant changes will be proposed in the fall. ELC has been working with national disabilities organizations to develop an effective strategy to prevent the evisceration of this law, while at the same time advocating for necessary reforms.

Through the Pennsylvania School Reform Network, ELC continues to work for an equitable school funding formula. ELC has also placed high priority on appropriate implementation of the No Child Left Behind national education law.

Increased families' ability to advocate for their children's rights

We continued to provide advice, information, and technical assistance to more than 5,000 parents, advocates, and advocacy groups throughout Pennsylvania

This year we distributed almost 10,000 copies of our newly revised manual, *The Right to Special Education – A Guide for Parents*, and almost 5000 of the revised *Special Education in a Nutshell*. Primarily through our website, we distributed many thousands of “fact sheets” directed at specific special education issues. This summer we revamped our webpage to make it more family-friendly, and to include additional materials (such as links to federal and state education laws)

During this project year, we held training sessions on children's rights to appropriate special education services across the state, which were attended by families and professionals. We also organized and conducted two training sessions (via video conferencing) for parent volunteers who work with families in local communities.

EDUCATION LAW CENTER - PA

PAGE 3
LINE 57

FORM 990

DESCRIPTION	DATE PLACED IN SERVICE	LIFE/ METHOD	COST	DEPR'N 09/30/2001	ACCUM DEPR'N 09/30/2001	DEPR'N 09/30/2002	ACCUM DEPR'N 09/30/2002	NET VALUE
486 MINI TOWER COMPUTER	10/31/95	5 00	1,490 51 HY	149 05	1,490 51	0 00	1,490 51	0 00
COMPUTER AND INSTALL	02/23/95	5 00	1,933 75 HY	193 38	1,933 75	0 00	1,933 75	0 00
DELL COMPUTER 166M,3 2 GIG	05/20/97	5 00	2,289 60 HY	457 92	2,060 64	228 96	2,289 60	0 00
1/2 OF FILE SERVER	05/20/97	5 00	1,250 00 HY	250 00	1,125 00	125 00	1,250 00	0 00
NET WORK PROJECT-FILE SERVER								
OTHER PERIPHERALS/INSTALL	04/08/97	5 00	6,675 00 HY	1,335 00	6,007 50	667 50	6,675 00	0 00
EQUIP UPGRADES- VARIOUS	1997	5 00	6,218 00 HY	1,243 60	5,596 20	621 80	6,218 00	0 00
TOTAL FY 1997			19,856 86	3 628 95	18 213 60	1,643 26	19,856 86	0 00
SEE WORKSHEET FOR ADDL INFO								
COMPUTERS	6/23/98	5 00	769 00 HY	153 80	538 30	153 80	692 10	76 90
COMPUTERS	8/23/98	5 00	728 00 HY	145 60	509 60	145 60	655 20	72 80
UPGRADE COMPIUTER	10/02/97	5 00	850 00 HY	170 00	595 00	170 00	765 00	85 00
COMPUTER- MICHELLE'S	2/23/98	5 00	864 00 HY	172 80	604 80	172 80	777 60	86 40
COMPUTERS	12/31/97	5 00	1,044 60 HY	208 92	731 22	208 92	940 14	104 46
COMPUTER- NANCY	2/23/98	5 00	785 00 HY	157 00	549 50	157 00	706 50	78 50
FAX MACHINE	8/31/98	5 00	843 94 HY	168 79	590 76	168 79	759 55	84 39
COMPUTER- POTTS	12/31/97	5 00	1,890 00 HY	378 00	1 323 00	378 00	1,701 00	189 00
PRINTER	04/23/98	5 00	445 00 HY	89 00	311 50	89 00	400 50	44 50
PRINTER, ETC	09/30/98	5 00	986 50 HY	197 30	690 55	197 30	887 85	98 65
TOTAL 1998 ADDITIONS			9,206 04	1,841 21	6 444 23	1,841 21	8 285 44	920 60
COMPUTER (PC WAREHOUSE)		5 00	3,760 00 HY	752 00	1,880 00	752 00	2,632 00	1,128 00
COMPUTER (PC WAREHOUSE)		5 00	1 602 00 HY	320 40	801 00	320 40	1 121 40	480 60
TOTAL 1998 ADDITIONS			5,362 00	1 072 40	2,681 00	1 072 40	3 753 40	1,608 60
GRAND TOTAL			34 424 90	6,542 55	27,338 83	4,556 87	31,895 70	2,529 20
2000 ADDITIONS								
PENTIUM III(PC WAREHOUSE)	SEE INV	3 00	580 00 HY	193 33	290 00	193 33	483 33	96 67
COMPUTER (OFFICE MAX)	SEE INV	3 00	2,086 34 HY	695 45	1,043 17	695 45	1,738 62	347 72
COMPUTER (MICRO WAREHOUSE)	SEE INV	3 00	1,113 24 HY	371 08	556 62	371 08	927 70	185 54
HP PRINTER	SEE INV	3 00	1,505 00 HY	501 67	752 50	501 67	1,254 17	250 83
PHONE	SEE W/S	5 00	10,233 00 HY	2,046 60	3 069 90	2,046 60	5,116 50	5,116 50
FURNITURE	SEE W/S	5 00	1,627 45 HY	325 49	488 24	325 49	813 73	813 73
PENTIUM III (PC WAREHOUSE)	SEE INV	3 00	1,095 00 HY	365 00	547 50	365 00	912 50	182 50
TOTAL 2000 ADDITIONS			18,240 03	4,498 62	6,747 93	4,498 62	11,246 54	6,993 49
TOTAL- EQUIPMENT 2000			52,664 93	11,041 17	34,086 75	9,055 48	43,142 24	9,522 69
2001 ADDITIONS								
VARIOUS EQUIPMENT	SEE W/S	3 00	15,290 09 HY	2,548 35	2,548 35	5,096 70	7,645 05	7,645 05
WEB SITE DEVELOPMENT	CONTRACT	3 00	32,490 00 FY	10,830 00	10,830 00	10,830 00	21,660 00	10,830 00
TOTAL 2000 ADDITIONS			47,780 09	13,378 35	13,378 35	15,926 70	29,305 05	18,475 05
TOTAL- EQUIPMENT 2001			100,445 02	24,419 52	47,465 10	24,982 18	72,447 28	27,997 74
2002 ADDITIONS								
VARIOUS EQUIPMENT	SEE W/S	3 00	5,557 00 HY			926 17	926 17	4,630 83
TOTAL- EQUIPMENT 2002			106,002 02			25,908 35	73,373 45	32,628 57
=====								
LEASEHOLD IMPROVEMENTS	SEE W/S	10 00	13,951 40 HY	1,395 14	2,092 71	1,395 14	3,487 85	10,463 55
TOTAL DEPRECIATION				25 814 66	49,557 81	26,377 32	75,935 13	38 461 29



PUBLIC INTEREST LAW
CENTER OF PHILADELPHIA

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Chief Counsel

October 26, 2001

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LINE 51(a)

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LOAN RECEIVABLE

David Smith
Chairman of
the Board

Dear Len

Edwin D. Wolf
Executive Director
1974-1976

I regret that it is again necessary to confirm that the Law Center still owes the Education Law Center \$5,000

Sincerely,

Michael Churchill

Michael Churchill

Note 10 - Loans receivable

Loan receivable as of September 30, 2002 consists of a demand loan made by ELC to an unrelated public interest law group, also organized under 501(c)(3) of the Internal Revenue Code. The loan is unsecured and is scheduled to be collected in the near term in the amount of \$5,000. An interest element may also be charged by ELC at the time of repayment, but it is not considered to be material.

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