

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)

OMB No 1545-0047

2002

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2002 calendar year, or tax year beginning, and ending
B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending
C Name of organization: Western Ohio Legal Services Assoc.
D Employer ID number: 34-1014595
E Telephone number: 419-224-9020
F Accounting method: [X] Accrual [] Cash [] Other (specify)

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

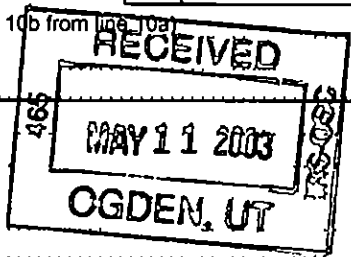
H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? [] Yes [X] No
H(b) If "Yes," enter no. of affiliates
H(c) Are all affiliates included? [] Yes [] No
H(d) Is this a separate return filed by an organization covered by a group ruling? [] Yes [] No
I Enter 4-digit GEN
M Check [X] 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) [X] 501(c)(3) (insert no) [] 4947(a)(1) or [] 527
K Check here [] if the organization's gross receipts are normally not more than \$25,000
L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 2,696,276

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

Table with 21 rows and 2 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses other than fundraising expenses; 9c Net income or (loss); 10a Gross sales of inventory, less returns and allowances; 10b Less cost of goods sold; 10c Gross profit or (loss); 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

FILMED MAY 22 2003



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 page 21 of the instructions)

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	1,295,954	1,067,190	228,764	
27	Pension plan contributions	27				
28	Other employee benefits	28	469,655	378,466	91,189	
29	Payroll taxes	29	101,221	83,721	17,500	
30	Professional fundraising fees	30				
31	Accounting fees	31	9,430		9,430	
32	Legal fees	32				
33	Supplies	33	16,542	15,715	827	
34	Telephone	34	50,600	47,082	3,518	
35	Postage and shipping	35	12,298	11,683	615	
36	Occupancy	36	93,398	84,058	9,340	
37	Equipment rental and maintenance	37	20,914	17,538	3,376	
38	Printing and publications	38				
39	Travel	39	13,450	13,320	130	
40	Conferences, conventions, and meetings	40				
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule)	42	32,518	4,195	28,323	
43	Other expenses not covered above (itemize) a	43a				
	b See Statement 2	43b	794,173	788,901	5,272	
	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	2,910,153	2,511,869	398,284	0

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 page 24 of the instructions)

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) & (4) orgs. & 4947(a)(1) trusts but optional for others.)
▶ To provide legal services to those in need 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.)	
a Legal Services for the underprivileged (Grants and allocations \$ _____)	1,334,102
b Legal Services for the elderly (Grants and allocations \$ _____)	92,046
c Special Grant to provide legal services (Grants and allocations \$ _____)	1,085,721
d (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	0
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	2,511,869

Part IV Balance Sheets (See page 24 of the instructions)

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	727,949	45	316,526
46	Savings and temporary cash investments		46	
47a	Accounts receivable	27,869		
b	Less allowance for doubtful accounts		47c	27,869
48a	Pledges receivable			
b	Less allowance for doubtful accounts		48c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)			
b	Less allowance for doubtful accounts		51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges	45,960	53	9,528
54	Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55a	Investments-land, buildings, and equipment basis	279,222		
b	Less accumulated depreciation (attach schedule) See Stmt 3	233,312	55c	45,910
56	Investments-other (attach schedule)		56	
57a	Land, buildings, and equipment basis			
b	Less accumulated depreciation (attach schedule)		57c	
58	Other assets (describe <input type="checkbox"/> See Stmt 4)	2,055	58	1,759
59	Total assets (add lines 45 through 58) (must equal line 74)	871,777	59	401,592
60	Accounts payable and accrued expenses	85,012	60	118,193
61	Grants payable		61	
62	Deferred revenue See Stmt 5	250,697	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 <input type="checkbox"/> See Stmt 6)	1,254	65	958
66	Total liabilities (add lines 60 through 65)	336,963	66	119,151
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
67	Unrestricted	534,814	67	282,441
68	Temporarily restricted		68	
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)	534,814	73	282,441
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	871,777	74	401,592

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 page 26 of the instructions)		Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return	
N/A		N/A	
a Total revenue, gains, & other support per audited financial statements ▶	a	a Total expenses and losses per audited financial statements ▶	a
b Amounts included on line a but not on line 12, Form 990		b Amounts included on line a but not on line 17, Form 990	
(1) Net unrealized gains on investments \$		(1) Donated services and use of facilities \$	
(2) Donated services and use of facilities \$		(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Recoveries of prior year grants \$		(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify)		(4) Other (specify)	
\$		\$	
Add amounts on lines (1) through (4) ▶	b	Add amounts on lines (1) through (4) ▶	b
c Line a minus line b ▶	c	c Line a minus line b ▶	c
d Amounts included on line 12, Form 990 but not on line a		d Amounts included on line 17, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$		(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify)		(2) Other (specify)	
\$		\$	
Add amounts on lines (1) and (2) ▶	d	Add amounts on lines (1) and (2) ▶	d
e Total revenue per line 12, Form 990 (line c plus line d) ▶	e	e Total expenses per line 17, Form 990 (line c plus line d) ▶	e

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)

(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
David Little	Director 40	62,135	4,971	0
Byron Bonar	Dep. Direc. 40	60,044	4,804	0
John Keenehan	Dep. Direc. 40	60,044	4,804	0
See Attached List Statement 7		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? If "Yes," attach schedule-see page 26 of the instructions

▶ Yes No

Part VI Other Information (See page 27 of the instructions)

		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?		
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		
b	Did the organization file Form 1120-POL for this year?		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?		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)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
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	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	
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	
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	
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>OH</u>		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	
91	The books are in care of <u>Lisa Leis</u> Telephone no <u> </u> Located at <u>311 E. Market Street</u> <u>Lima</u> <u>Ohio</u> ZIP + 4 <u>45801</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>		

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

Note	Enter gross amounts unless otherwise indicated	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	
93	Program service revenue					
a						
b						
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	6,020	
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	Other Revenue					1,986
c						
d						
e						
104	Subtotal (add columns (B), (D), and (E))		0		6,020	1,986
105	Total (add line 104, columns (B), (D), and (E))					8,006

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

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

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

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

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

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

(a) Did the organization during the year receive any funds, directly or indirectly to pay premiums on a personal benefit contract? Yes 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 attachments, and believe 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: *Paul A Little*

Type or print name and title: *Paul A Little - Executive*

Preparer's signature: *Neil J. Probst* CPA

Firm's name (or yours if self-employed): *LaVallee & Company*

address, and ZIP + 4: *969 W. North Street, Lima, OH 45805*

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

2002

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 Western Ohio Legal Services Assoc.	Employer identification number 34-1014595
---	---

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
None				
Total number of other employees paid over \$50,000 ▶				

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) 2002

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

	Yes	No
<p>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)</p> <p>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</p>	1	X
<p>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)</p>		
<p>a Sale, exchange, or leasing of property?</p>	2a	X
<p>b Lending of money or other extension of credit?</p>	2b	X
<p>c Furnishing of goods, services, or facilities?</p>	2c	X
<p>d Payment of compensation (or payment or reimbursement of exp if more than \$1,000)?</p>	2d	X
<p>e Transfer of any part of its income or assets?</p>	2e	X
<p>3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)</p>	3	X
<p>4 Do you have a section 403(b) annuity plan for your employees?</p>	4	X
<p>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</p>		

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

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

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
- 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions-subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

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

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

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

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total	
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	2,837,042	2,718,738	699,874	666,420	6,922,074	
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						
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	22,582	32,479	4,063	4,160	63,284	
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	3,942				3,942	
23 Total of lines 15 through 22	2,863,566	2,751,217	703,937	670,580	6,989,300	
24 Line 23 minus line 17	2,863,566	2,751,217	703,937	670,580	6,989,300	
25 Enter 1% of line 23	28,636	27,512	7,039	6,706		
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 139,786	
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts				26b	
	c Total support for section 509(a)(1) test Enter line 24, column (e)				26c 6,989,300	
	18 63,284	19			26d 67,226	
	22 3,942	26b			26e 6,922,074	
	e Public support (line 26c minus line 26d total)				26f 99.0382%	
	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	
	(2001)	(2000)	(1999)	(1998)		
	b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year				N/A	
	(2001)	(2000)	(1999)	(1998)		
	c Add Amounts from column (e) for lines				27c	
	15	16			27d	
	17	20	21			27e
	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)				27f	
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g %	
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h %	

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

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?			
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?			
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32 Does the organization maintain the following			
a Records indicating the racial composition of the student body, faculty, and administrative staff?			
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?			
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?			
d Copies of all material used by the organization or on its behalf to solicit contributions? 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?			
b Admissions policies?			
c Employment of faculty or administrative staff?			
d Scholarships or other financial assistance?			
e Educational policies?			
f Use of facilities?			
g Athletic programs?			
h Other extracurricular activities? 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?			
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			
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			

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

(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		
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) 2002	(b) 2001	(c) 2000	(d) 1999	(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 11 of the instr)

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

- 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.)

	Yes	No	Amount

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

Federal Statements

Statement 1 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances

<u>Description</u>	<u>Amount</u>
Correct Beginning Fund Balance due to correction of accrued vacation.	\$ -38,496
Total	<u>\$ -38,496</u>

Federal Statements

Statement 2 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
	\$	\$	\$	\$
Expenses				
Contracted Services - program	32,174	32,174		
Pass through to other entity	571,600	571,600		
Staff Training	4,001	3,355	646	
Dues/ Membership Fees	8,786	7,368	1,418	
Insurance	2,508	2,103	405	
Litigation	974	817	157	
Library	23,488	22,697	791	
Program Services - Clients	45,149	45,149		
VLP Subcontract	94,000	94,000		
Miscellaneous	11,493	9,638	1,855	
Total	\$ 794,173	\$ 788,901	\$ 5,272	\$ 0

Federal Statements

FYE. 12/31/2002

Statement 3 - Form 990, Part IV, Line 55 - Investments in Land, Buildings, and Equipment

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
Law Library	\$ 15,739	\$ 15,739	\$ 15,739	\$ 15,739
Building Improvements				
Equipment	263,483	185,056	263,483	217,573
Total	<u>\$ 279,222</u>	<u>\$ 200,795</u>	<u>\$ 279,222</u>	<u>\$ 233,312</u>

Statement 4 - Form 990, Part IV, Line 58 - Other Assets

Description	Beginning of Year	End of Year
Client Escrow Fund	\$ 1,254	\$ 958
Industrial Insurance Deposit	801	801
Total	<u>\$ 2,055</u>	<u>\$ 1,759</u>

Statement 5 - Form 990, Part IV, Line 62 - Deferred Revenue

Description	Beginning of Year	End of Year
January LSC Payment	\$ 250,697	\$
Total	<u>\$ 250,697</u>	<u>\$ 0</u>

Statement 6 - Form 990, Part IV, Line 65 - Other Liabilities

Description	Beginning of Year	End of Year
Client trust deposits	\$ 1,254	\$ 958
Total	<u>\$ 1,254</u>	<u>\$ 958</u>

Statement 7

2002
BOARD OF TRUSTEES
WOLSA

34-1014595
790 Page V

Eff Sept, 2002

ATTORNEY REPRESENTATIVES

Mr Brad C Roush, Esq , Board President
CORA Health Services, Inc
1110 Shawnee Road
Lima, Ohio 45805
(419) 221-6712
(419) 221-3070 fax
Broush@corahealth.com
Attorney-Allen County Bar
Association
Board President Term: May, 2002 – May, 2003
TERM May, 2003

ALLEN

Mr Duane A Goettemoeller, Attorney at Law
Kerrigan, Boller, Stevenson & Goettemoeller, Co , LPA
126 North Main Street
Sidney, Ohio 45365
(937) 492-6125
(937) 492-2532 – fax
goeduane-kbsq@woh rr.com
Attorney-Shelby County Bar
Association
TERM May, 2003

SHELBY

Mr Jerry O Pitts
Attorney at Law
124 South Metcalf Street
Lima, Ohio 45801
(419) 225-5706
(419) 225-6003 - fax
Attorney-Allen County Bar
Association
TERM May, 2005

ALLEN

Mr John E Hatcher
Attorney at Law
124 East Main Street
Van Wert, Ohio 45891
(419) 238-6621
(419) 238-4705 – fax
John@hatcher.net
Attorney-Van Wert County Bar
Association
TERM May, 2004

VAN WERT

Ms Linda Stoner
Attorney at Law
325 North Main Street
Bellefontaine, Ohio 43311
(937) 593-8725
(937) 592-0733 - fax
Attorney-Logan County Bar
Association
TERM May, 2005

LOGAN

Carol Greenwald
Attorney at Law
22 North Short Street
Troy, Ohio 45373
Telephone 937-335-2121
Fax 937-339-6139
Attorney-Fayette County Bar
Association
TERM May, 2004

FAYETTE

Mr Louis J Schiavone
Attorney at Law
113 East Market Street
Celina, Ohio 45822
(419) 586-6442
(419) 586-1948 – fax
tdl-pls@bright.net
Attorney-Mercer County Bar
Association
TERM May, 2003

MERCER

Christopher Murray
Attorney at Law
61 Green Street
Xenia, Ohio 45385
Telephone 937-562-6380
Fax 937-562-6385
cmurray@co greene oh us
Attorney-Greene County Bar Association
TERM May, 2003

GREENE

Fred J Beery
Attorney at Law
125 North High Street
Hillsboro, Ohio 45133
Telephone 937-393-1907
Fax 937-393-1908
Attorney-Highland County Bar Association
TERM May, 2003

HIGHLAND

Kandy H Foley
Attorney at Law
631 Wagner Avenue
Greenville, Ohio 45331
Telephone 937-548-5623
Fax 937-548-4928
Attorney-Darke County Bar Association
TERM May, 2004

DARKE

STATEMENT 7

WOLBY

2002 Board Members

34-1014595

97th Page V

Inza Johnson-Hebb
Attorney at Law
P O Box 8
Wilmington, Ohio 45177
Telephone 937-382-1200
Fax
Attorney-Clinton County Bar Association
TERM May, 2005

CLINTON

Frances Jones
124 W Eighth Street
Lima, Ohio 45804
(419) 227-9696
Client-Allen County
TERM May, 2004

ALLEN

H Steven Hobbs
Attorney at Law
119 North Commerce Street
Lewisburg, Ohio 45338
Telephone 937-962-2712
Fax 937-962-4296
Hobbs489@voyager.net
Attorney-Preble County Bar Association
TERM May, 2003

PREBLE

Mr Samuel Kittle
100 West Spring Street
Apt 203
St Marys, Ohio 45885
(419) 394-6261 (home)
Client-Auglaize County
TERM May, 2005

AUGLAIZE

S Todd Brecount
Attorney at Law
101 Miami Street
P O Box 795
Urbana, Ohio 43078
Telephone 937-484-7303
Fax 937-652-1403
Attorney - Champaign County Bar Association
TERM May, 2005

CHAMPAIGN

Mr James Martin, Secretary
938 East Franklin Street
Kenton, Ohio 43326
(419) 674-4726
wmartin9@columbus.rr.com
Client-Hardin County
Secretary Term: May, 2002 - May, 2003
TERM May, 2005

HARDIN

Grant Kerber
Attorney at Law
215 West Water Street
Troy, Ohio 45373
Telephone 937-339-1500
Fax 937-339-1519
gkerber@sdl-law.com
Attorney-Miami County Bar Association
TERM May, 2004

MIAMI

Mrs Dolores Gasser
Box 141
Ft Jennings, Ohio 45844
(419) 286-2072
Client-Putnam County
TERM May, 2004

PUTNAM

Wolodymyr Strilecky, Treasurer
Attorney at Law
200 North Fountain Avenue
Springfield, Ohio 45504
Telephone 937-325-1588
Fax 937-325-0456
wstrilecky@choiceonemail.com
Attorney-Clark County Bar Association
Treasurer Term. May, 2002 - May, 2003
TERM May, 2003

CLARK

Carolyn Hewitt
495 North Wood Street
Wilmington, Ohio 45177
Telephone 937-382-4748
Client-Clinton County Human Services Advisory
Board
TERM May, 2003

CLINTON

Christopher Moorman, Vice President
106 East Hebble Avenue
Fairborn, Ohio 45324
Telephone 937-878-6142
Client-Greene County Domestic Violence Project,
Inc
Vice President Term: May, 2002 - May, 2003
TERM May, 2005

GREENE

CLIENT REPRESENTATIVES

Helen Davenport
1878 Clay Street
Springfield, Ohio 45505

CLARK

STATEMENT 7

2002

Board members

WALSA

Telephone 937-325-5188

937-322-0693 (mother's)

34-1014595

Client-Miami Valley Child Development Centers,
Inc

990 Part V

TERM May, 2005

Linda Lyles

316 South Walnut Street

MIAMI

Troy, Ohio 45373

Telephone 937-335-2002

Client-Miami County Abuse Center

TERM May, 2005

Tonya Traynor

638 West Grand Avenue

CLARK

Springfield, Ohio 45506

Telephone 937-323-8053 (home)

937-864-3000 ext 7386 (work)

Client-Miami Valley Child Development Centers,
Inc

TERM May, 2005

AT-LARGE POSITION

Ms Patty Spencer

431 South Ohio

Sidney, Ohio 45365

(937) 492-6895

Client-Shelby County

TERM May, 2003