

Amended
Return of Organization Exempt From Income Tax

2002

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

A For the 2002 calendar year, or tax year beginning _____, 2002, and ending _____, 20

B Check if applicable: <input checked="" type="checkbox"/> Add res change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions.	C Name of organization BILLY GRAHAM EVANGELISTIC ASSOCIATION		D Employer identification number 41 : 0692230
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 4828 PARKWAY PLAZA BLVD 200		E Telephone number (704) 401-2432
		City or town, state or country, and ZIP + 4 CHARLOTTE, NC 28217		F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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 number of affiliates ▶ _____

H(c) Are all affiliates included? Yes No
(If "No," attach a list. See instructions.)

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

I Enter 4-digit GEN ▶ _____

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

G Web site: ▶ www.billygraham.org

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 ▶ 88,874,397

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

1 Contributions, gifts, grants, and similar amounts received:				
a Direct public support	1a	79,807,592		
b Indirect public support	1b	0		
c Government contributions (grants)	1c	0		
d Total (add lines 1a through 1c) (cash \$ 79,138,637 noncash \$ 668,955)	1d			79,807,592
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			8,891,318
3 Membership dues and assessments	3			0
4 Interest on savings and temporary cash investments	4			272,197
5 Dividends and interest from securities	5			5,876,456
6a Gross rents	6a	0		
b Less: rental expenses	6b	0		
c Net rental income or (loss) (subtract line 6b from line 6a)	6c			0
7 Other investment income (describe ▶ SEE ATTACHED SCHEDULE)	7			374,142
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	0 8a		123,346	
b Less: cost or other basis and sales expenses	8b		269,379	
c Gain or (loss) (attach schedule)	(7,323,879) 8c		(146,033)	
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			(7,469,912)
9 Special events and activities (attach schedule)				
a Gross revenue (not including \$ 0 of contributions reported on line 1a)	9a		0	
b Less: direct expenses other than fundraising expenses	9b		0	
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			0
10a Gross sales of inventory, less returns and allowances	10a		835,751	
b Less: cost of goods sold	10b		453,335	
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			382,416
11 Other revenue (from Part VII, line 103)	11			17,474
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			88,151,683
13 Program services (from line 44, column (B))	13			98,590,016
14 Management and general (from line 44, column (C))	14			19,156,399
15 Fundraising (from line 44, column (D))	15			4,538,164
16 Payments to affiliates (attach schedule)	16			0
17 Total expenses (add lines 16 and 44, column (A))	17			122,284,579
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			(34,132,896)
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			193,210,747
20 Other changes in net assets or fund balances (attach explanation)	20			(4,662,965)
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			154,414,886

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For Paperwork Reduction Act Notice, see the separate instructions.

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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 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 \$ <u>2,565,300</u> noncash \$ <u>0</u>)	2,565,300	2,565,300		
23	Specific assistance to individuals (attach schedule)	0	0		
24	Benefits paid to or for members (attach schedule)	0	0		
25	Compensation of officers, directors, etc.	739,325	559,517	179,808	0
26	Other salaries and wages	39,254,651	24,798,504	12,340,331	2,115,816
27	Pension plan contributions	1,853,393	1,332,191	355,677	165,525
28	Other employee benefits	5,405,760	4,195,657	832,291	377,812
29	Payroll taxes	2,080,971	1,429,597	492,240	159,134
30	Professional fundraising fees	0	0	0	0
31	Accounting fees	84,325	0	84,325	0
32	Legal fees	138,295	3,556	133,096	1,643
33	Supplies	3,039,860	2,406,290	510,958	122,612
34	Telephone	1,590,380	1,197,504	333,725	59,151
35	Postage and shipping	9,725,416	9,006,801	260,710	457,905
36	Occupancy	2,864,982	2,241,495	599,779	23,708
37	Equipment rental and maintenance	1,326,267	745,538	531,307	49,422
38	Printing and publications	8,889,475	8,509,326	41,840	338,309
39	Travel	8,868,902	7,589,582	1,014,458	264,862
40	Conferences, conventions, and meetings	2,981,631	2,880,877	88,550	12,204
41	Interest	0	0	0	0
42	Depreciation, depletion, etc. (attach schedule)	4,499,836	4,146,892	238,295	114,649
43	Other expenses (itemize): a	43a	0	0	0
	b RADIO, TELEVISION & FILMS	43b	23,183,010	22,961,407	0
	c MISCELLANEOUS	43c	584,917	256,348	309,573
	d PROFESSIONAL SERVICES	43d	2,607,883	1,763,634	809,436
	e	43e			
44	Total functional expenses (add lines 22 through 43). <i>Organizations completing columns (B)-(D), carry these totals to lines 13-15 .</i>	122,284,579	98,590,016	19,156,399	4,538,164

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 \$ 54,390,405; (ii) the amount allocated to Program services \$ 47,309,516;
 (iii) the amount allocated to Management and general \$ 5,032,528; and (iv) the amount allocated to Fundraising \$ 2,048,361

Part III Statement of Program Service Accomplishments (See page 24 of the instructions.)

What is the organization's primary exempt purpose? SPREAD THE GOSPEL OF JESUS CHRIST	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others)
a SEE ATTACHED SCHEDULE (Grants and allocations \$)	
b (Grants and allocations \$)	
c (Grants and allocations \$)	
d (Grants and allocations \$)	
e Other program services (attach schedule) (Grants and allocations \$ <u>2,565,300</u>)	98,590,016
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	98,590,016

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

		(A)		(B)		
		Beginning of year		End of year		
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.						
Assets	45 Cash—non-interest-bearing		1,089,722	45	307,068	
	46 Savings and temporary cash investments		32,657,664	46	24,174,125	
	47a Accounts receivable	47a	915,961			
	b Less: allowance for doubtful accounts	47b	50,000	1,204,073	47c	865,961
	48a Pledges receivable	48a	0			
	b Less: allowance for doubtful accounts	48b	0	0	48c	0
	49 Grants receivable			0	49	0
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			0	50	0
	51a Other notes and loans receivable (attach schedule).	51a	198,833			
	b Less: allowance for doubtful accounts	51b	0	342,514	51c	198,833
	52 Inventories for sale or use			0	52	0
	53 Prepaid expenses and deferred charges			2,396,402	53	2,804,296
	54 Investments—securities (attach schedule).			0	54	0
	55a Investments—land, buildings, and equipment: basis	55a	432,994			
b Less: accumulated depreciation (attach schedule).	55b	0	182,227	55c	432,994	
56 Investments—other (attach schedule)			95,057,823	56	92,674,243	
57a Land, buildings, and equipment: basis	57a	87,461,227				
b Less: accumulated depreciation (attach schedule).	57b	40,755,479	37,701,586	57c	46,705,748	
58 Other assets (describe ► <u>SEE ATTACHED SCHEDULE</u>)			117,967,239	58	87,351,146	
59 Total assets (add lines 45 through 58) (must equal line 74)			288,599,250	59	255,514,414	
Liabilities	60 Accounts payable and accrued expenses		12,406,711	60	22,509,511	
	61 Grants payable		378,592	61	0	
	62 Deferred revenue		5,122,071	62	2,068,323	
	63 Loans from officers, directors, trustees, and key employees (attach schedule).				63	0
	64a Tax-exempt bond liabilities (attach schedule)				64a	0
	b Mortgages and other notes payable (attach schedule)				64b	0
	65 Other liabilities (describe ► <u>SEE ATTACHED SCHEDULE</u>)			77,481,129	65	76,521,694
66 Total liabilities (add lines 60 through 65)			95,388,503	66	101,099,528	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.					
	67 Unrestricted		184,823,251	67	145,699,554	
	68 Temporarily restricted		5,467,948	68	5,730,013	
	69 Permanently restricted		2,919,548	69	2,985,319	
	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).			193,210,747	73	154,414,886
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)			288,599,250	74	255,514,414

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 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 income of \$1,000 or more during the year covered by this return?	X	
78b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
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	
80b	If "Yes," enter the name of the organization SEE ATTACHED SCHEDULE and check whether it is <input checked="" type="checkbox"/> exempt or <input checked="" type="checkbox"/> nonexempt.		
81a	Enter direct or indirect political expenditures. See line 81 instructions. 81a 0		
81b	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	
82b	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 not determinable		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		N/A
85b	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
85c	c Dues, assessments, and similar amounts from members		N/A
85d	d Section 162(e) lobbying and political expenditures		N/A
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		N/A
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e)		N/A
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
85h	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86a	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12		N/A
86b	b Gross receipts, included on line 12, for public use of club facilities.		N/A
87a	501(c)(12) orgs. Enter: a Gross income from members or shareholders.		N/A
87b	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	X	
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0 ; section 4912 0 ; section 4955 0		
89b	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.		X
89c	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. 0		
89d	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 MINNESOTA & NORTH CAROLINA		
90b	b Number of employees employed in the pay period that includes March 12, 2002 (See instructions.) 838		
91	The books are in care of JOEL B. AARSVOLD Telephone no. (704) 401-2266 Located at 4828 PARKWAY PLAZA BLVD., CHARLOTTE, NC ZIP + 4 28217		
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 92 N/A		

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a COVE SEMINAR REGISTRATIONS					5,740,272
b BOOK ROYALTIES					468,216
c SCHOOL OF EVANG. REGISTRATION					113,186
d DECISION MAGAZINE SUBSCRIPTIONS					2,569,644
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	272,197	
96 Dividends and interest from securities			14	5,876,456	
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			15	374,142	
100 Gain or (loss) from sales of assets other than inventory			18	(7,469,912)	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory	453220	138,905		243,511	
103 Other revenue: a _____					
b FOOD SERVICE INCOME			3	17,474	
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		138,905		(686,132)	8,891,318
105 Total (add line 104, columns (B), (D), and (E))					8,344,091

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).
93a&c	Registration for evangelistic training seminars and camps at The Cove
93b	Royalty received from an evangelistic book
93d	Evangelistic magazine

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
WORLD WIDE PUBLICATIONS EIN 41-0883967 4828 PARKWAY PLAZA BLVD. CHARLOTTE, NC 28217	100.00 %	SALE EVANG. MAT'L	3,592,138	2,889,275

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).

Under penalties of perjury, I declare that I have examined this return, including attachments, if any, and believe that it is true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer: *Joel B. Aarsvold*
 JOEL B. AARSVOLD
 Type or print name and title.

Paid Preparer's Use Only

Preparer's signature: *Randall Herson*
 Firm's name (or yours if self-employed), address, and ZIP + 4: ERNST & YOUNG, 1400 PILLSEE, MINNEAPOLIS, MN

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

OMB No. 1545-0047

2002

Department of the Treasury
Internal Revenue Service

Supplementary Information—(See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization: **BILLY GRAHAM EVANGELISTIC ASSOCIATION**
Employer identification number: **41:0692230**

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
PRESTON PARRISH (1) CHARLOTTE, NC	EXEC. V.P. 40 HRS/WK	146,806	17,992	122,861
WILLIAM CONARD (1) CHARLOTTE, NC	V.P. INTERNAT'L 40 HRS/WK	140,000	21,596	57,233
LARRY TURNER ASHEVILLE, NC	V.P. CRUSADES 40 HRS/WK	140,000	39,756	2,591
TOM PHILIPS ASHVEVILLE, NC	V.P. TRAINING 40 HRS/WK	140,000	17,861	2,152
STEPHEN SCHOLLE (1) CHARLOTTE, NC	V.P. ADMIN 40 HRS/WK	131,302	28,384	20,577
Total number of other employees paid over \$50,000 ▶	136			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
FREDRIKSON & BYRON MINNEAPOLIS, MN	LEGAL	507,769
THE DEMOSS GROUP, INC. DULUTH, GA	MEDIA RELATIONS	277,255
A. LARRY ROSS & ASSOCIATES, INC. DALLAS, TX	MEDIA RELATIONS	148,347
PRIORITY LIVING, INC. NEWPORT BEACH, CA	PLATFORM ARRANGEMENTS	148,078
ERNST & YOUNG MINNEAPOLIS, MN	AUDIT & TAXES	115,400
Total number of others receiving over \$50,000 for professional services ▶	5	

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

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 amounts 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.

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?
- b** Lending of money or other extension of credit?
- c** Furnishing of goods, services, or facilities?
- d** Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?
- e** Transfer of any part of its income or assets?

See Form 990, Part V

	Yes	No
1		X
2a		X
2b		X
2c	X	
2d	X	
2e	X	
3		X
4	X	

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

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

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

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

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

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

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

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

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

Calendar year (or fiscal year beginning in) . ▶	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28)	85,781,282	106,416,595	102,355,594	88,323,120	382,876,591
16 Membership fees received					0
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	9,154,318	5,132,216	4,515,400	5,239,669	24,041,603
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	8,858,144	13,412,975	13,325,442	12,467,945	48,064,506
19 Net income from unrelated business activities not included in line 18	79,585	84,896	65,068	68,772	298,321
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	33,505	41,580	40,214	38,554	153,853
23 Total of lines 15 through 22.	103,906,834	125,088,262	120,301,718	106,138,060	455,434,874
24 Line 23 minus line 17.	94,752,516	119,956,046	115,786,318	100,898,391	431,393,271
25 Enter 1% of line 23	1,039,068	1,250,883	1,203,017	1,061,381	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. . . . ▶					26a 8,627,865
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 0
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶					26c 431,393,271
d Add: Amounts from column (e) for lines: 18 <u>48,064,506</u> 19 <u>298,321</u> 22 <u>153,853</u> 26b <u>0</u> ▶					26d 48,516,680
e Public support (line 26c minus line 26d total) ▶					26e 382,876,591
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					26f 88.75 %
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: (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: (2001) (2000) (1999) (1998)					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 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 from 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—		
	The lobbying nontaxable amount is—		
	Not over \$500,000 20% of the amount on line 40.	} 41 0	
	Over \$500,000 but not over \$1,000,000 . . . \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 . . \$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000 . \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 \$1,000,000		
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 instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h.)			0

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

BILLY GRAHAM EVANGELISTIC ASSOCIATION
FEDERAL TAX I.D. 41-0692230
FORM 990
December 31, 2002

Part I, Line 1d - Contributions, Gifts, Grants, etc.

No single contributor gave \$1,596,152 or more during the year.

Part I, Line 7 - Other Investment Income

Other investment income includes gas and oil royalties received from mineral leases and rights which were donated to the Association and interest from donated mortgage deeds receivable.

Part I, Line 10a - Gross Sales of Inventory

Sales of items at summer camp and bookstore at The Cove:

Evangelistic materials, Bibles & books	557,320
Apparel; jackets, T-shirts and other	\$ 151,786
Souvenir items	92,135
Post cards, notebooks and calendars	34,510
Total Gross Sales	<u>835,751</u>
Cost of Goods Sold	453,335
Gross Profit	<u><u>\$ 382,416</u></u>

Part I, Line 20 - Changes in Net Assets

Transfer net assets from The Cove Charitable Trust Fund (Federal Tax I.D. 41-1794875)	\$ 2,002,401
Unrealized loss on investments carried at market value	(8,569,868)
Restated effect of accounting policy change for the cost of the distribution of DECISION magazine	<u>1,904,502</u>
Changes in Net Assets	<u><u>\$ (4,662,965)</u></u>

BILLY GRAHAM EVANGELISTIC ASSOCIATION
Federal Tax ID#41-0692230
Form 990, Part 1, Line 8 Sale/Disposal of Assets
December 31, 2002

Asset Sold	Date Aquired	Manner of Acquisition	Date Sold	Sold To	Gross Sales Price	Book Basis	Book Valuation	Expense of Sale	Accumulated Depreciation	Gain (Loss) on Sale/Disposal
Publicly Traded Securities	Various	Donated	2002	Through Broker	N/A	FMV	N/A	N/A		(7,323,879)
Property Held for Sale										
Real Estate - PF #105	1993	Donated	2002	Daniel Buford	1,603	FMV	1,603			0
Fixed Assets										
Auto 1995 Ford Explorer	1995	Purchased	2002	Larry Turner	7,500	Cost	27,220	0	13,610	(6,110)
Auto 1997 Pontiac Bonneville	1997	Purchased	2002	Dawn Aarsvold	6,375	Cost	21,473	0	10,736	(4,362)
Auto 2002 Buick Rendezvous	2001	Purchased	2002	John Corts	26,500	Cost	33,549	0	10,064	3,015
Intel Netstructure switch	2001	Purchased	2002	Returned	2,743	Cost	2,806	0	1,263	1,200
Air Compressor	1989	Purchased	2002	Ray Orosz	25	Cost	542	0	488	(29)
Computer HP Vectra	1999	Purchased	2002	Insurance	1,270	Cost	2,843	0	1,279	(294)
Auto 1995 Pontiac Bonneville	1995	Purchased	2002	Ron Webb	750	Cost	21,267	0	10,634	(9,883)
2002 Hummer	2002	Purchased	2002	Stephen Puckett	54,439	Cost	55,207	0	-	(768)
Auto 1995 Pontiac Bonneville	1995	Purchased	2002	Lois Lanigan	1,300	Cost	21,359	0	10,679	(9,380)
Auto 1999 Ford Expedition	1999	Purchased	2002	Traded In	18,744	Cost	30,997	0	15,498	3,245
Tractor-Kubota B8200	1980	Purchased	2002	Traded In	3,600	Cost	6,122	0	5,510	2,988
Laptop - Toshiba Libretto	1998	Purchased	2002	Sherman Barnette	100	Cost	2,750	0	2,475	(175)
Miscellaneous	Various	Purchased	Various	Junked		Cost	1,178,325	0	1,052,845	(125,480)
Subtotal Fixed Assets					123,346		1,404,460	-	1,135,081	(146,033)
TOTAL GAIN (LOSS) ON SALE/DISPOSAL OF ASSETS										\$ (7,469,912)

BILLY GRAHAM EVANGELISTIC ASSOCIATION
FEDERAL TAX I.D. 41-0692230
FORM 990, PART III
December 31, 2002

a	Evangelistic crusades in Cincinnati, OH with attendance of 200,000 and Dallas-Fort Worth, TX with 255,000 attendance and 5 other community crusades.	\$19,063,311
b	Production and broadcast evangelistic crusades and messages for 7 television specials across the United States. Weekly "Hour of Decision" radio programs on 600 stations and daily half-hour radio programs airing on 150 stations.	26,963,521
c	Publication of "DECISION" , an evangelistic magazine with 1,200,000 issues monthly.	5,652,252
d	Evangelistic materials provided through the mail and the internet with a response center to respond to inquires about telecasts, the magazine and spiritual questions and concerns.	14,578,922
e	Bible training seminars for 9,500 people in 46 seminars, and 5,600 attended 60 ministry retreats at the Training Center at The Cove. In addition 3,400 young people attended summer camp and retreats.	11,662,396
f	Schools of Evangelism in 5 cities with 2,300 attending. Counseling and follow-up training and materials for evangelistic events.	9,939,417
g	International crusades in El Salvador with attendance of 150,000 and Argentina with 113,000. Television broadcast three programs in Costa Rica, El Salvador, Honduras and Nicaragua. 12 Evangelistic festivals in India, and 16 cities in the Commonwealth of Independent States.	5,950,291
h	Other evangelistic ministries. (grants \$2,565,300)	4,779,906
		<u><u>\$98,590,016</u></u>

BILLY GRAHAM EVANGELISTIC ASSOCIATION
FEDERAL TAX I.D. 41-0692230
FORM 990
December 31, 2002

Part II, Line 42 - Depreciation

Depreciation is provided by use of the straight-line method over the estimated useful life:

Buildings and Improvements	\$ 1,843,012
Equipment	2,656,824
	<u>\$ 4,499,836</u>

Part IV, Line 51 - Other Notes Receivable

Donated mortgage deeds receivable	<u>\$ 198,833</u>
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Part IV, Line 55 - Investments-Land & Buildings

Donated real estate that is being held for sale	<u>\$ 432,994</u>
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BILLY GRAHAM EVANGELISTIC ASSOCIATION
FEDERAL TAX I.D. 41-0692230
FORM 990
December 31, 2002

Part IV. Line 56 - Investments-Other

Investments in the Deferred Giving Program at market value are:

Gift Annuity Fund:

Money market accounts	\$ 1,694,021
U.S. Government & Agency securities	29,628,689
Corporate bonds	13,489,553
Common stock	5,689,046
Accrued interest receivable	552,361
	<u>51,053,670</u>

Endowment Fund:

Money market accounts	134,884
U.S. Government & Agency securities	3,002,260
	<u>3,137,144</u>

Irrevocable Trusts:

Money market accounts	1,445,223
Mutual Funds	1,593,585
U.S. Government & Agency securities	7,777,907
U.S. Minicipal bonds	337,751
Common stock	34,184
Real estate	98,500
Accrued interest receivable	27,277
Other miscellaneous	600,000
	<u>11,914,427</u>

Revocable Trusts:

Money market accounts	2,333,127
U.S. Government & Agency securities	16,744,653
Mutual Funds	446,769
U.S. Minicipal bonds	2,154,009
Common stock	455,626
Real estate	3,964,414
Accrued interest receivable	12,684
Other miscellaneous	457,720
	<u>26,569,002</u>

\$ 92,674,243

BILLY GRAHAM EVANGELISTIC ASSOCIATION
FEDERAL I.D. 41-0692230
FORM 990
December 31, 2002

Part IV. Line 57 - Land, Buildings & Equipment

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Book Value</u>
Land	\$ 15,759,787		\$ 15,759,787
Buildings & Improvements	42,818,921	\$ 22,952,242	19,866,679
Equipment	28,882,519	17,803,237	11,079,282
	<u>\$ 87,461,227</u>	<u>\$ 40,755,479</u>	<u>\$ 46,705,748</u>

Part IV. Line 58 - Other Assets

Investments designated by the Board of Directors as Funds Functioning as Endowment for Future Ministries held as publicly traded securities in a broker investment account at market value:

Money market accounts	\$ 13,392,468
U.S. Government & Agency notes & bonds	14,915,951
Corporate bonds	16,044,775
Common stock	42,552,362
Accrued interest receivable	445,590
	<u>\$ 87,351,146</u>

Part IV. Line 65 - Other Liabilities

Gift annuities payable in deferred giving program	\$ 42,550,231
Funds held for others in deferred giving program	7,402,461
Revocable trust agreements refundable	26,569,002
	<u>\$ 76,521,694</u>

BILLY GRAHAM EVANGELISTIC ASSOCIATION
Federal I.D. 41-0692230
Form 990, Part V
2002

<u>NAME AND ADDRESS</u>	<u>TITLE & TIME DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTION TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT. AND OTHER ALLOWANCES</u>
Joel B. Aarsvold Minneapolis, MN	V.P. Finance & Secretary 40 hrs/wk	\$179,808	\$44,073	\$6,318
Clifford B. Barrows Marietta, GA	Vice Chairman 40 hrs/wk	\$164,442	\$38,525	\$3,525
David P. Bruce Montreat, NC	Director & Exec. Assit. To Billy Graham 40 hrs/wk	\$124,286	\$23,956	\$3,903
Richard G. Capen, Jr. Rancho Sante Fe, CA	Director 1 hr/wk	\$0	\$0	\$0
Melvin L. Cheatham Ventura, CA	Director 1 hr/wk	\$0	\$0	\$0
Marjorie Gieser Wheaton, IL	Director 1 hr/wk	\$0	\$0	\$0
Allan C. Emery, Jr. Boca Raton, FL	Deputy Chairman Exec. Committee	\$0	\$2,815	\$0
Billy Graham (1) Montreat, NC	Director & Chairman 40 hrs/wk	\$189,385	\$21,825	\$233,979
Melvin Graham, Jr. Charlotte, NC	Director 1 hr/wk	\$0	\$0	\$0
Wm. Franklin Graham, III Boone, NC	Director, First Vice Chairman, President & Chief Exec. Officer 40 hrs plus/wk	\$81,404	\$3,499	\$0
J. Frank Harrison, III Charlotte, NC	Director 1 hr/wk	\$0	\$0	\$0
Herbert P. Hess Boston, MA	Director 1 hr/wk	\$0	\$0	\$0

BILLY GRAHAM EVANGELISTIC ASSOCIATION
Federal I.D. 41-0692230
Form 990, Part V
2002

<u>NAME AND ADDRESS</u>	<u>TITLE & TIME DEVOTED TO POSITION</u>	<u>COMPENSATION</u>	<u>CONTRIBUTION TO EMPLOYEE BENEFIT PLANS</u>	<u>EXPENSE ACCT. AND OTHER ALLOWANCES</u>
Graeme M. Keith Charlotte, NC	Director & Treasurer 2 hrs/wk	\$0	\$0	\$0
Greg Laurie Riverside, CA	Director 1 hr/wk	\$0	\$0	\$0
Anne Graham Lotz Raleigh, NC	Director 1 hr/wk	\$0	\$0	\$0
Denton Lotz McLean, VA	Director 1 hr/wk	\$0	\$0	\$0
Hon. Stephen E. Merrill Boston, MA	Director 1 hr/wk	\$0	\$0	\$0
Charles O. Morgan, Jr. Miami, FL	Director 1 hr/wk	\$0	\$0	\$0
William B. Pauls Englewood, CO	Director 1 hr/wk	\$0	\$0	\$0
C. William Pollard Downers Grove, IL	Director & Chairman of Executive Committee 2 hrs/wk	\$0	\$0	\$0
Betty Jane Scheihing Melville, NY	Director 1 hr/wk	\$0	\$0	\$0
Ruth Shanahan Dallas, TX	Director 1 hr/wk	\$0	\$0	\$0
Joseph M. Stowell, III Chicago, IL	Director 1 hr/wk	\$0	\$0	\$0
TOTALS		\$739,325	\$134,693	\$247,725

(1) The expense account and other allowances for Billy Graham includes \$225,255 for health and support care.

BILLY GRAHAM EVANGELISTIC ASSOCIATION
FEDERAL TAX I.D. 41-0692230
FORM 990
DECEMBER 31, 2002

Part VI, Line 80 – Related Organizations

Related organizations include:

- The Cove Charitable Trust Fund – Federal Tax I.D. 41-1794875
(a “supporting organization” to support the Billy Graham Training Center at the Cove)
- Graham Fund For Evangelism – Federal Tax I.D. 36-3194680
(a “supporting organization” to support and promote Christian evangelism, missions and education)
- World Wide Publications – Federal Tax I.D. 41-0883967
(a distributor of religious literature and related materials)
- Christian Broadcasting Association – Federal Tax I.D. 99-0088076
(a Christian radio station)
- Blue Ridge Broadcasting Corporation – Federal Tax I.D. 56-0750258
(a Christian radio station)
- World Wide Pictures, Inc. – Federal Tax I.D. 95-1905883
(a producer and distributor of religious motion pictures)

Each of these organizations are separate entities. All the related organizations are exempt organizations except for World Wide Publications, which is a 100% subsidiary of Billy Graham Evangelistic Association.

BILLY GRAHAM EVANGELISTIC ASSOCIATION
FEDERAL TAX I.D. 41-0692230
FORM 990, SCHEDULE A
DECEMBER 31, 2002

Part I, Compensation of the Five Highest Paid Employees

The expense account and other allowances for Preston Parrish, William Conard and Stephen Scholle include moving expenses and move related housing expenses.

Part III, Line (2) - Furnishing of goods, services or facilities

During 2002, the Association entered into a contract with The Keith Corporation, a real estate development company located in Charlotte, NC, to provide real estate development advisory services in connection with the purchase of land and construction of a new headquarters building. Mr. Graeme M. Keith is a director of the Association and the chairman of The Keith Corporation. During the year 2002, The Keith Corporation was paid \$271,628 in connection with the purchase of land and \$343,756 in connection with the design and construction of the new headquarters building.

Part III, Line 2(e) – Transfer of Income or Assets

Contributions of \$600,000 were given to Samaritan's Purse, a 501(c)(3) nonprofit world relief agency for ministry support. The president of Samaritan's Purse is also the First Vice Chairman, President and Chief Executive Officer of the Association and a son of Billy Graham.

Contributions of \$210,000 were given to East Gates Ministries International, a 501(c)(3) nonprofit for ministry in Asia. The president of East Gates Ministries International is a son of Billy Graham.

Contributions of \$300,000 were given to AnGeL Ministries, the president of which is the daughter of Billy Graham and a board member of the Association.

Other directors may also serve as directors of organizations receiving contributions from the Association.

Part III, Line 3 – Review of Grants

Individual directors bring to the attention of the Board of Directors or the duly elected Executive Committee the names of suggested recipients. The suggested recipients are known by such directors to be in need of support and to be engaged in activities consistent with the purposes expressed in the articles of incorporation of Billy Graham Evangelistic Association. Both the Board of Directors and the Executive Committee meet from time to time for the purpose, among other matters, of reviewing grants of funds to qualifying recipients.

**Power of Attorney
 and Declaration of Representative**

OMB No 1545-0150
For IRS Use Only
 Received by: _____
 Name: _____
 Telephone: _____
 Function: _____
 Date: / /

▶ Type or print. ▶ See the separate instructions.

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address <i>Billy Graham Evangelistic Association P.O. Box 668129 OR 1 Billy Graham Parkway Charlotte, NC 28266</i>	Social security number(s) : : : :	Employer identification number <i>41 : 0692230</i>
	Daytime telephone number <i>(704) 401-2432</i>	Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address <i>Justin T. Arnot, Asst. General Counsel 1 Billy Graham Parkway Charlotte, NC 28201</i>	CAF No. <i>4006-08859R</i> Telephone No. <i>704/401-2585</i> Fax No. <i>704/401-3008</i> Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input checked="" type="checkbox"/> Fax No. <input checked="" type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
<i>IRS Compliance Check, [redacted]</i>	<i>Letter 3914, 990</i>	

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific uses not recorded on CAF.**

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below

Name of representative to receive refund check(s) ▶ _____

Faxed to POA 05/26/05

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

- a If you also want the second representative listed to receive a copy of notices and communications, check this box
b If you do not want any notices or communications sent to your representative(s), check this box

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature and information for Joel B. Aarsvold, including date 4/18/05 and title Secretary. Taxpayer information for Billy Graham Evangelistic Association.

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
I am one of the following:
a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
d Officer—a bona fide officer of the taxpayer's organization.
e Full-Time Employee—a full-time employee of the taxpayer.
f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 2 of the instructions.

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Table with 4 columns: Designation—Insert above letter (a-h), Jurisdiction (state) or identification, Signature, Date. Row 1: a, MN, [Signature], 4/18/05

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