

**Return of Organization Exempt From Income Tax**

**2001**

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

**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 2001 calendar year, or tax year beginning** JULY 1, 2001, and ending JUNE 30, 2002

- B** Check if applicable
- Address change
  - Name change
  - Initial return
  - Final return
  - Amended return
  - Application pending

Please use IRS label or print or type See Specific Instructions

**C Name of organization**  
**CAPE COD CHILDREN'S PLACE, INC**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**PO BOX 1935 - NAUSET ROAD**

City or town state or country and ZIP + 4  
**NORTH EASTHAM MA 02651**

**D Employer identification number**  
**04-3265972**

**E Telephone number**  
**(508)- 240-3310**

**F Accounting method**  Cash  Accrual  
 Other (specify) ▶

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

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

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

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

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

**G** Web site ▶

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

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

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **903,132**

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

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

Revenue					
<b>1</b>	Contributions, gifts, grants, and similar amounts received				
<b>a</b>	Direct public support	<b>1a</b>	<b>3,794</b>		
<b>b</b>	Indirect public support	<b>1b</b>			
<b>c</b>	Government contributions (grants)	<b>1c</b>	<b>730,105</b>		
<b>d</b>	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	<b>1d</b>		<b>733,899</b>	
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>		<b>169,233</b>	
<b>3</b>	Membership dues and assessments	<b>3</b>			
<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>			
<b>5</b>	Dividends and interest from securities	<b>5</b>			
<b>6a</b>	Gross rents	<b>6a</b>			
<b>b</b>	Less rental expenses	<b>6b</b>			
<b>c</b>	Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
<b>7</b>	Other investment income (describe ▶ _____)	<b>7</b>			
<b>8a</b>	Gross amount from sales of assets	(A) Securities	(B) Other		
<b>b</b>	Less cost of other basis and sales expenses	<b>8a</b>			
<b>c</b>	Gain or (loss) (attach schedule)	<b>8b</b>			
<b>d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8c</b>			
<b>8d</b>	Special events and activities (attach schedule)				
<b>9a</b>	Gross revenue (including \$ _____ of contributions reported on line 1a)	<b>9a</b>			
<b>b</b>	Less direct expenses other than fundraising expenses	<b>9b</b>			
<b>c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>			
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>			
<b>b</b>	Less cost of goods sold	<b>10b</b>			
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>			
<b>11</b>	Other revenue (from Part VII, line 103)	<b>11</b>			
<b>12</b>	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>		<b>903,132</b>	
<b>Expenses</b>					
<b>13</b>	Program services (from line 44, column (B))	<b>13</b>		<b>848,078</b>	
<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>		<b>1,145</b>	
<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>			
<b>16</b>	Payments to affiliates (attach schedule)	<b>16</b>			
<b>17</b>	Total expenses (add lines 16 and 44, column (A))	<b>17</b>		<b>849,223</b>	
<b>Net Assets</b>					
<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>		<b>53,909</b>	
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>		<b>142,015</b>	
<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>			
<b>21</b>	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>		<b>195,924</b>	

FILMED NOV 19 2002

RECEIVED  
 NOV 14 2002  
 ORDENTH

11 P

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	310,159	310,159		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc				
26	Other salaries and wages	283,103	281,489	1,614	
27	Pension plan contributions				
28	Other employee benefits	9,219	9,178	41	
29	Payroll taxes	24,083	23,904	179	
30	Professional fundraising fees				
31	Accounting fees	21,104	20,958	146	
32	Legal fees				
33	Supplies	15,929	15,869	60	
34	Telephone				
35	Postage and shipping				
36	Occupancy	27,512	27,236	276	
37	Equipment rental and maintenance				
38	Printing and publications				
39	Travel				
40	Conferences, conventions, and meetings				
41	Interest <b>Statement 1</b>				
42	Depreciation, depletion, etc (attach schedule)	3,231	3,196	35	
43	Other expenses not covered above (itemize) a _____				
b	<b>Statement 2</b>	154,883	156,089	(1,206)	
c					
d					
e					
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	849,223	848,078	1,145	

**Joint Costs** Check  if you are following SOP 98-2  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_,  
 (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

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

What is the organization's primary exempt purpose? ► <u>Preschool educational, social, childcare service</u>	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)
a <u>Provide educational childcare, and educational preschool services to approximately 32 children, continously throughout the year</u> (Grants and allocations \$ _____)	408,180
b <u>Administer childcare tuition vouchers to 117 families, totaling 133 children with subsidized childcare on lower cape Cod area.</u> (Grants and allocations \$ _____)	279,595
c <u>Distributing short term childcare emergency tuition vouchers to 32 families with children already enrolled in a day care program, age birth to three, to subsidize childcare on lower Cape Cod. The program assisted 6 lower/outer Cape Cod Communities continue programs and services for children birth to three year old and their families.</u> (Grants and allocations \$ _____)	160,303
d _____ (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f <b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)	<b>848,078</b>

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

Note		(A)		(B)		
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year		
Assets	45	Cash — non-interest-bearing	148,812	45	193,124	
	46	Savings and temporary cash investments		46		
	47a	Accounts receivable	8,233			
	b	Less allowance for doubtful accounts	3,784	5,762	47c	4,449
	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	1,580	53	2,928	
	54	Investments — securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54		
	55a	Investments — land, buildings, and equipment basis				
	b	Less accumulated depreciation (attach schedule)			55c	
56	Investments — other (attach schedule)			56		
57a	Land, buildings, and equipment basis	28,506				
b	Less accumulated depreciation (attach schedule)	23,279	5,428	57c	5,227	
58	Other assets (describe ► _____ )			58		
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	161,582	59	205,728		
Liabilities	60	Accounts payable and accrued expenses	16,192	60	9,804	
	61	Grants payable		61		
	62	Deferred revenue	3,375	62		
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a	Tax-exempt bond liabilities (attach schedule)		64a		
	b	Mortgages and other notes payable (attach schedule)		64b		
	65	Other liabilities (describe ► _____ )		65		
66	<b>Total liabilities</b> (add lines 60 through 65)	19,567	66	9,804		
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	142,015	67	195,924	
	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	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	142,015	73	195,924		
74	<b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73)	161,582	74	205,728		

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.

<b>Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return</b> (See Specific Instructions, page 26 )			<b>Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return</b>		
<b>a</b> Total revenue gains, and other support per audited financial statements ▶	<b>a</b>	<b>927,132</b>	<b>a</b> Total expenses and losses per audited financial statements ▶	<b>a</b>	<b>873,223</b>
<b>b</b> Amounts included on line a but not on line 12, Form 990			<b>b</b> Amounts included on line a but not on line 17, Form 990		
<b>(1)</b> Net unrealized gains on investments \$			<b>(1)</b> Donated services and use of facilities \$ <b>24,000</b>		
<b>(2)</b> Donated services and use of facilities \$ <b>24,000</b>			<b>(2)</b> Prior year adjustments reported on line 20, Form 990 \$		
<b>(3)</b> Recoveries of prior year grants \$			<b>(3)</b> Losses reported on line 20, Form 990 \$		
<b>(4)</b> Other (specify)			<b>(4)</b> Other (specify)		
_____ \$			_____ \$		
Add amounts on lines (1) through (4) ▶	<b>b</b>	<b>24,000</b>	Add amounts on lines (1) through (4) ▶	<b>b</b>	<b>24,000</b>
<b>c</b> Line a minus line b ▶	<b>c</b>	<b>903,132</b>	<b>c</b> Line a minus line b ▶	<b>c</b>	<b>849,223</b>
<b>d</b> Amounts included on line 12, Form 990 but not on line a			<b>d</b> Amounts included on line 17, Form 990 but not on line a		
<b>(1)</b> Investment expenses not included on line 6b, Form 990 \$			<b>(1)</b> Investment expenses not included on line 6b, Form 990 \$		
<b>(2)</b> Other (specify)			<b>(2)</b> Other (specify)		
_____ \$			_____ \$		
Add amounts on lines (1) and (2) ▶	<b>d</b>		Add amounts on lines (1) and (2) ▶	<b>d</b>	
<b>e</b> Total revenue per line 12, Form 990 (line c plus line d) ▶	<b>e</b>	<b>903,132</b>	<b>e</b> Total expenses per line 17, Form 990 (line c plus line d) ▶	<b>e</b>	<b>849,223</b>

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see Specific Instructions on page 26 )

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid enter -0- )	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
<u>Denise Reeves</u> 30 Turtle Pond Rd , N Eastham, MA 026511	Hrs. as needed President	0	0	0
<u>Shirley Weber</u> 205 Blue Heron Drive, Wellfleet, MA 02667	Hrs as needed Vice-President	0	0	0
<u>Gail Briere</u> 78 Eldridge Parkway, Orleans, MA 02653	Hrs as needed Treasurer	0	0	0
<u>Kim Cabral</u> 3 Jack-Cin Drive, Eastham, MA 02642	Hrs as needed Secretary	0	0	0
<u>Tim Dickey</u> 25 Castle Road, Truro, MA 02666	Hrs as needed Board Directors	0	0	0
<u>Nancy O'Connell</u> 25 Bellamy Lane, Wellfleet, MA 02667	Hrs as needed Board Directors	0	0	0
-----		0	0	0
-----				
-----				
-----				
-----				

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

<b>Part VI Other Information</b> (See Specific Instructions on page 27 )		Yes	No
<b>76</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	<b>76</b>	X
<b>77</b>	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	<b>77</b>	X
<b>78a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>78a</b>	X
<b>b</b>	If "Yes," has it filed a tax return on Form 990-T for this year?	<b>78b</b>	N/A
<b>79</b>	Was there a liquidation, dissolution, termination or substantial contraction during the year? If "Yes," attach a statement	<b>79</b>	X
<b>80a</b>	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?	<b>80a</b>	X
<b>b</b>	If "Yes," enter the name of the organization <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
<b>81a</b>	Enter direct or indirect political expenditures See line 81 instructions <b>81a</b>		
<b>b</b>	Did the organization file Form 1120-POL for this year?	<b>81b</b>	X
<b>82a</b>	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?	<b>82a</b>	X
<b>b</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) <b>82b</b> 24,000		
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	X
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b>	X
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>	X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b>	N/A
<b>85</b>	<b>501(c)(4), (5) or (6) organizations</b> <b>a</b> Were substantially all dues nondeductible by members?	<b>85a</b>	N/A
<b>b</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	<b>85b</b>	N/A
<b>c</b>	Dues, assessments, and similar amounts from members <b>85c</b>		
<b>d</b>	Section 162(e) lobbying and political expenditures <b>85d</b>		
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices <b>85e</b>		
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e) <b>85f</b>		
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	N/A
<b>h</b>	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?	<b>85h</b>	N/A
<b>86</b>	<b>501(c)(7) orgs</b> Enter <b>a</b> Initiation fees and capital contributions included on line 12 <b>86a</b>		
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities <b>86b</b>		
<b>87</b>	<b>501(c)(12) orgs</b> Enter <b>a</b> Gross income from members or shareholders <b>87a</b>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) <b>87b</b>		
<b>88</b>	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	<b>88</b>	N/A
<b>89a</b>	<b>501(c)(3) organizations</b> Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
<b>b</b>	<b>501(c)(3) and 501(c)(4) orgs</b> 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	<b>89b</b>	X
<b>c</b>	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/>		
<b>d</b>	Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/>		
<b>90a</b>	List the states with which a copy of this return is filed <input type="checkbox"/> <b>MASSACHUSETTS</b>		
<b>b</b>	Number of employees employed in the pay period that includes March 12 2001 (See instructions) <b>90b</b> 13		
<b>91</b>	The books are in care of <input type="checkbox"/> <b>CATHERINE MACAULAY</b> Telephone no <input type="checkbox"/> <b>508-240-3310</b> Located at <input type="checkbox"/> <b>NAUSET ROAD PO BOX 1935, N EASTHAM, MA</b> ZIP + 4 <input type="checkbox"/> <b>02651</b>		
<b>92</b>	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 <input type="checkbox"/> <b>92</b>		

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

	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	
<b>Note</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a Tuition					164,886
b Registration					4,347
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					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B) (D), and (E))					169,233
105 Total (add line 104, columns (B), (D), and (E))					169,233

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions on page 32 )

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

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

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

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See Specific Instructions on page 33 )

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

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

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

Date 11/12/02  
RESIDENT, B.O.D.

**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

**2001**

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

**CAPE COD CHILDREN'S PLACE, INC**

Employer identification number

**04-3265972**

**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
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 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
NONE		
-----		
-----		
-----		
-----		
Total number of others receiving over \$50,000 for professional services ▶		

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

Schedule A (Form 990 or 990-EZ) 2001

<b>Part III Statements About Activities</b> (See page 2 of the instructions )		Yes	No
<b>1</b>	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		X
<b>2</b>	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 )		
<b>a</b>	Sale, exchange, or leasing of property?		X
<b>b</b>	Lending of money or other extension of credit?		X
<b>c</b>	Furnishing of goods, services, or facilities?		X
<b>d</b>	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
<b>e</b>	Transfer of any part of its income or assets?		X
<b>3</b>	Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below )		X
<b>4</b>	Do you have a section 403(b) annuity plan for your employees?		X
<b>Note</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments			

<b>Part IV Reason for Non-Private Foundation Status</b> (See pages 3 through 6 of the instructions )	
The organization is not a private foundation because it is (Please check only ONE applicable box )	
<b>5</b>	<input type="checkbox"/> A church convention of churches, or association of churches Section 170(b)(1)(A)(i)
<b>6</b>	<input type="checkbox"/> A school Section 170(b)(1)(A)(ii) (Also complete Part V )
<b>7</b>	<input type="checkbox"/> A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
<b>8</b>	<input type="checkbox"/> A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
<b>9</b>	<input type="checkbox"/> A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ► _____
<b>10</b>	<input type="checkbox"/> 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 <b>Support Schedule</b> in Part IV-A )
<b>11a</b>	<input checked="" type="checkbox"/> 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 <b>Support Schedule</b> in Part IV-A )
<b>11b</b>	<input type="checkbox"/> A community trust Section 170(b)(1)(A)(vi) (Also complete the <b>Support Schedule</b> in Part IV-A )
<b>12</b>	<input type="checkbox"/> 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 <b>Support Schedule</b> in Part IV-A )
<b>13</b>	<input type="checkbox"/> An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5) or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3) )
Provide the following information about the supported organizations (See page 5 of the instructions )	
(a) Name(s) of supported organization(s)	(b) Line number from above

**14**  An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions )

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

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

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	780,293	681,227	613,805	508,880	2,584,205
<b>16</b> Membership fees received					
<b>17</b> 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	134,438	120,197	105,417	109,001	469,053
<b>18</b> 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					
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> 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.					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
<b>23</b> Total of lines 15 through 22	914,731	801,424	719,222	617,881	3,053,258
<b>24</b> Line 23 minus line 17	780,293	681,227	613,805	508,880	2,584,205
<b>25</b> Enter 1% of line 23	9,147	8,014	7,192	6,179	
<b>26</b> Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					51,684
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					
c Total support for section 509(a)(1) test. Enter line 24, column (e).					2,584,205
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					
e Public support (line 26c minus line 26d total)					2,584,205
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					100.00 %
<b>27</b> 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: (2000) _____ (1999) _____ (1998) _____ (1997) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified person"), 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: (2000) _____ (1999) _____ (1998) _____ (1997) _____					
c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					
d Add: Line 27a total _____ and line 27b total _____					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					%
<b>28</b> Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

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

N/A

		Yes	No
<b>29</b>	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?		
<b>30</b>	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?		
<b>31</b>	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 )		
	_____		
	_____		
<b>32</b>	Does the organization maintain the following		
<b>a</b>	Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b>	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b>	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs and scholarships?		
<b>d</b>	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 )		
	_____		
<b>33</b>	Does the organization discriminate by race in any way with respect to		
<b>a</b>	Students' rights or privileges?		
<b>b</b>	Admissions policies?		
<b>c</b>	Employment of faculty or administrative staff?		
<b>d</b>	Scholarships or other financial assistance?		
<b>e</b>	Educational policies?		
<b>f</b>	Use of facilities?		
<b>g</b>	Athletic programs?		
<b>h</b>	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
	_____		
	_____		
<b>34a</b>	Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</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		
<b>35</b>	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
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount Enter the amount from the following table —	}	
	<b>If the amount on line 40 is —      The lobbying nontaxable amount is —</b>		
	Not over \$500,000      20% of the amount on line 40		
	Over \$500,000 but not over \$1,000,000      \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000      \$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000      \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000      \$1,000,000		
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b>	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>	

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

**4-Year Averaging Period Under Section 501(h)**

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

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

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions ) N/A

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

- 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



**CAPE COD CHILDREN'S PLACE**  
**04-3265972 – Tax Year 2001**  
**Form 990, Page 2, Line 42 – Depreciation Schedule**  
**Statement 1**

<u>Item</u>	<u>Date</u>	<u>Basis</u>	<u>Life/Method</u>	<u>Prior Depreciation</u>	<u>Current Depreciation</u>
Copier	8/5/94	\$ 4,363	7 yr/sl	\$ 4,310	\$ 53
Apple computer w/access	7/15/94	3,000	5 yr/sl	3,000	
Computer w/access	11/15/95	1,715	5 yr/sl	1,715	
Telephone system	7/1/94	3,562	7 yr/sl	2,997	510
Computer w/access	3/1/96	2,105	5 yr/sl	2,105	
Leasehold improvements	11/15/95	1,630	3 yr/sl	1,630	
Computer and monitor	10/1/96	1,240	5 yr/sl	1,241	
Computer and monitor	10/1/96	2,270	5 yr/sl	2,119	151
Leasehold improvement	6/1/01	5,590	3 yr/sl	931	1,862
Leasehold improvement	8/1/01	3,031	3 yr/sl		505
Depreciation expense— grant general		-		-	150
<b>Totals</b>		<b><u>\$28,506</u></b>		<b><u>\$20,048</u></b>	<b><u>\$3,231</u></b>

**CAPE COD CHILDREN'S PLACE**  
**04-3265972 – Tax Year 2001**  
**Form 990, Part II, Line 43 – Other expenses**  
**Statement 2**

<u>Description</u>	<u>Total</u>	<u>Program Services</u>	<u>Management &amp; General</u>
Subcontractors and substitutes	\$137,047	\$137,047	
Training and education	1,105	1,055	\$ 50
Miscellaneous administrative expenses	3,490	3,236	254
Other expenses	6,138	5,868	270
Scholarships	1,461	1,461	
Stipends	948	948	
Bad debt	2,728	2,728	
Program development			
Repairs and maintenance	1,966	1,966	
Allocation of general and administrative cost	<u>          -</u>	<u>      1,780</u>	<u>  (1,780)</u>
 Total other expenses	 <u>\$154,883</u>	 <u>\$156,089</u>	 <u>\$(1,206)</u>