

**Return of Organization Exempt From Income Tax**

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

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 period beginning **JUL 1, 2001** and ending **JUN 30, 2002**

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

**C** Name of organization  
**LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.**  
 Number and street (or P O box if mail is not delivered to street address) Room/suite  
**17 WEST CENTRAL STREET**  
 City or town, state or country, and ZIP + 4  
**NATICK, MA 01760**

**D** Employer identification number  
**04-3566243**

**E** Telephone number  
**508-650-4406**

**F** Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

**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? **N/A**  Yes  No (If "No," attach a list)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Enter 4-digit GEN \_\_\_\_\_

**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 **8,683,976.**

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

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

**G** Web site **N/A**

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

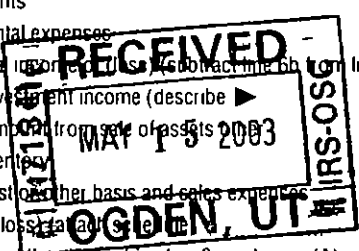
**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **8,683,976.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Direct public support	1a	113,030.	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (cash \$ 113,030. noncash \$ _____)	1d	113,030.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	8,540,335.	
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4		
	5	Dividends and interest from securities	5	3,631.	
	6a	Gross rents	6a		
	6b	Less rental expenses	6b		
	6c	Net rental income (gross rents, less rental expenses) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe _____)	7			
Revenue	8a	Gross amount from sale of assets other than inventory	(A) Securities	(B) Other	
	b	Less cost on other basis and sales expenses	8a	25,140.	
	c	Gain or (loss) from sale of assets	8b		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	25,140.	
Revenue	9	Special events and activities (attach schedule)			
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	b	Less direct expenses other than fundraising expenses	9b		
Revenue	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less cost of goods sold	10b		
Revenue	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
	11	Other revenue (from Part VII, line 103)	11	1,840.	
	12	<b>Total revenue</b> (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	8,683,976.	
Expenses	13	Program services (from line 44, column (B))	13	8,722,185.	
	14	Management and general (from line 44, column (C))	14	60,917.	
	15	Fundraising (from line 44, column (D))	15		
	16	Payments to affiliates (attach schedule)	16		
	17	<b>Total expenses</b> (add lines 16 and 44, column (A))	17	8,783,102.	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-99,126.	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	0.	
	20	Other changes in net assets or fund balances (attach explanation) <b>See Statement 2</b>	20	1,159,408.	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	1,060,282.	

JUN 05 2003  
 REVENUE  
 SCANNED



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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

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 \$ _____	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25 245,138.	245,138.	0.	0.
26 Other salaries and wages	26 3,917,534.	3,604,800.	312,734.	
27 Pension plan contributions	27			
28 Other employee benefits	28 438,691.	488,641.	-49,950.	
29 Payroll taxes	29 310,411.	281,578.	28,833.	
30 Professional fundraising fees	30			
31 Accounting fees	31 98,190.		98,190.	
32 Legal fees	32 9,188.	5,384.	3,804.	
33 Supplies	33 555,092.	484,872.	70,220.	
34 Telephone	34			
35 Postage and shipping	35			
36 Occupancy	36 470,076.	461,445.	8,631.	
37 Equipment rental and maintenance	37			
38 Printing and publications	38			
39 Travel	39 164,644.	156,767.	7,877.	
40 Conferences, conventions, and meetings	40			
41 Interest	41 49,750.	43,674.	6,076.	
42 Depreciation, depletion, etc (attach schedule)	42 62,199.	46,958.	15,241.	
43 Other expenses not covered above (itemize)				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e See Statement 3	43e 2,462,189.	2,902,928.	-440,739.	
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 8,783,102.	8,722,185.	60,917.	0.

Joint Costs Check  if you are following SOP 98-2

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

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

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? **See Statement 4**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others.)

<b>a</b> <u>ADOPTION-RESPONDS TO THOSE FAMILY SITUATIONS IN WHICH THE FAMILY MEMBERS ARE UNABLE OR UNWILLING TO ENSURE ADEQUATE CARE OF A CHILD.</u>	(Grants and allocations \$ _____)	909,645.
<b>b</b> <u>GOOD NEWS GARAGE PROGRAM-A TRANSPORATATION EQUITY PROGRAM, WHICH HAS AS ITS GOAL TO FACILITATE THE RETURN TO OR MAINTENANCE OF EMPLOYMENT THROUGH THE PROVISION OF A SUITABLE AUTOMOBILE.</u>	(Grants and allocations \$ _____)	289,189.
<b>c</b> <u>REFUGEE SERVICES-SEEKS TO PROVIDE A SAFE HAVEN TO THOSE PEOPLE WHO FIND THEMSELVES THE VICTIMS OF BIGOTRY, INJUSTICE, OPPRESSION AND SOMETIMES DEATH.</u>	(Grants and allocations \$ _____)	2,626,898.
<b>d</b> <u>SOCIAL SERVICES-SEEKS TO PROVIDE SERVICES TO INDIVIDUALS WITH DISABILITIES, SINGLE MOTHERS, HOMELESS FAMILIES, AND CHILDREN WHO FIND IT DIFFICULT TO LIVE WITH THEIR FAMILIES.</u>	(Grants and allocations \$ _____)	4,896,453.
<b>e</b> Other program services (attach schedule)	(Grants and allocations \$ _____)	
<b>f</b> Total of Program Service Expenses (should equal line 44, column (B), Program services)		8,722,185.

**Part IV Balance Sheets**

**Note** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year	(B) End of year	
<b>Assets</b>	45 Cash - non interest-bearing		45 307,010.	
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	47a 1,139,535.		
	b Less allowance for doubtful accounts	47b 36,538.	47c	1,102,997.
	48 a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	51,752.
	54 Investments - securities	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55 a Investments land, buildings, and equipment, basis	55a 1,485,927.		
	b Less accumulated depreciation	55b 669,713.	55c	816,214.
56 Investments - other	See Statement 5	0.	56 356,495.	
57 a Land, buildings, and equipment, basis	57a			
b Less accumulated depreciation	57b	57c		
58 Other assets (describe ▶ See Statement 6 )		58	289,066.	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)		0.	59 2,923,534.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses		60 1,001,572.	
	61 Grants payable		61	
	62 Deferred revenue		62 320,922.	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable	Stmt 7	64b	499,559.
	65 Other liabilities (describe ▶ ESCROW DEPOSITS )		65	41,199.
66 <b>Total liabilities</b> (add lines 60 through 65)		0.	66 1,863,252.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		67 587,019.	
	68 Temporarily restricted		68 119,882.	
	69 Permanently restricted		69 353,381.	
	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)		0.	73 1,060,282.
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		0.	74 2,923,534.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return		Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return					
a	Total revenue, gains, and other support per audited financial statements	a	8,669,143.	a	Total expenses and losses per audited financial statements	a	8,783,102.
b	Amounts included on line a but not on line 12, Form 990			b	Amounts included on line a but not on line 17, Form 990		
(1)	Net unrealized gains on investments \$ -14,833.			(1)	Donated services and use of facilities \$		
(2)	Donated services and use of facilities \$			(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Recoveries of prior year grants \$			(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) \$			(4)	Other (specify) \$		
	Add amounts on lines (1) through (4)	b	-14,833.		Add amounts on lines (1) through (4)	b	0.
c	Line a minus line b	c	8,683,976.	c	Line a minus line b	c	8,783,102.
d	Amounts included on line 12, Form 990 but not on line a			d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$			(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) \$			(2)	Other (specify) \$		
	Add amounts on lines (1) and (2)	d	0.		Add amounts on lines (1) and (2)	d	0.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	8,683,976.	e	Total expenses per line 17, Form 990 (line c plus line d)	e	8,783,102.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)				
(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
EDITH M. LOHR 47 BROOK LANE BERLIN, MA 01503	BOARD OF DIRECTORS	0	0.	0.
REV. ADOLPH WISMAR, JR. 8 ELLINGTON ROAD QUINCY, MA 02170	BOARD OF DIRECTORS	0	0.	0.
STANLEY REIBLE 195 CONCORD ROAD WESTFORD, MA 01886	BOARD OF DIRECTORS	0	0.	0.
NEVILL BOGLE 12 EVERGREEN DRIVE E. LONGMEADOW, MA 01028	BOARD OF DIRECTORS	0	0.	0.
PAUL RHINHART 22 SPRUCE HILL ROAD NORTHBORO, MA 01532	BOARD OF DIRECTORS	0	0.	0.
BARBARA GIGER 24 W. VAUGHN STREET LAKEVILLE, MA 02347	BOARD OF DIRECTORS	0	0.	0.
MICHAEL WALSH 63 MAPLEWOOD DRIVE HANOVER, MA 02339	B.O.D./CEO/PRESIDENT	40	76,650.	9,301.
RONALD HOLMAN 15 CHRIS DRIVE N. ATTLEBORO, MA 02760	DIR OF FIN/TREAS/CFO	40	70,000.	6,892.
WILLIAM AMES 16 TYLER LANE ASHLAND, MA 01721	PRGRM DIR/CLERK/SECRETARY	40	50,502.	1,515.
DINAH HALE 63B BROOKWOOD DRIVE ROCKY HILL, CT 06067	PRGRM DIR/ASST. CLERK	40	47,986.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule  Yes  No Form 990 (2001)

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.

Part VI Other Information. Table with columns: Question, Yes, No. Rows 76-92. Includes questions about IRS reporting, unrelated business income, political expenditures, and state filing information.

**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) Exclu- sion code	(D) Amount	
<b>Note</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a <b>SOCIAL SERVICE REVENUE</b>					4,831,856.
b <b>REFUGEE SERVICES</b>					2,602,350.
c <b>ADOPTION</b>					728,790.
d <b>GOOD NEWS GARAGE</b>					297,043.
e <b>OTHER MISC. PROGRAMS</b>					80,296.
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			14	3,631.	
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			18	25,140.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a <b>INSURANCE PROCEEDS</b>			01	1,840.	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		30,611.	8,540,335.
105 Total (add line 104, columns (B), (D), and (E))					8,570,946.

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)
93	ALL INCOME USED SOLELY FOR PROVIDING COMMUNITY SERVICE PROGRAMS FOR CHILDREN, FAMILIES, REFUGEES, AND THE DEVELOPMENTALLY DISABLED.

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

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

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

completing schedules and statements and to the best of my knowledge and belief it is true information of which preparer has any knowledge

5/13/03 Ronald W Holman CFO

**Organization Exempt Under Section 501(c)(3)**

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

**Supplementary Information-(See separate instructions.)**

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

**2001**

Name of the organization **LUTHERAN COMMUNITY SERVICES OF  
MASSACHUSETTS, INC.**

Employer identification number  
**04 3566243**

**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
<b>NONE</b> -----				
-----				
-----				
-----				
-----				
-----				
-----				
-----				
-----				
Total number of other employees paid over \$50,000 ▶	<b>0</b>			

**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
<b>CHERYL LIPPITT</b> ----- <b>P.O. BOX 1338 EASTON, MA 02334</b>	<b>THERAPEUTIC FOSTER CARE</b>	<b>58,240.</b>
<b>DIANE NOTA</b> ----- <b>131 S. PICKENS ST. LAKEVILLE MA 02347</b>	<b>THERAPEUTIC FOSTER CARE</b>	<b>52,841.</b>
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-----		
-----		
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-----		
Total number of others receiving over \$50,000 for professional services ▶	<b>0</b>	

<b>Part III</b> Statements About Activities (See page 2 of the instructions )	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 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	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions ) See Statement 8		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Part V, Form 990	2d	X
e Transfer of any part of its income or assets?	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below )	3	X
4 Do you have a section 403(b) annuity plan for your employees?	4	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</b> Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions )
The organization is not a private foundation because it is (Please check only ONE applicable box.)
5 <input type="checkbox"/> A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
6 <input type="checkbox"/> A school Section 170(b)(1)(A)(ii) (Also complete Part V )
7 <input type="checkbox"/> A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
8 <input type="checkbox"/> A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v)
9 <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 ▶ _____
10 <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.)
11a <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.)
11b <input type="checkbox"/> A community trust Section 170(b)(1)(A)(vi) (Also complete the <b>Support Schedule</b> in Part IV-A.)
12 <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.)
13 <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 <input type="checkbox"/> An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions )

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting  
 Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross 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					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	0.	0.	0.	0.	0.
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11

a Enter 2% of amount in column (e), line 24 ▶ 26a

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶ 26b 0.

c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶ 26c

d Add Amounts from column (e) for lines 18 \_\_\_\_\_ 19 \_\_\_\_\_  
 22 \_\_\_\_\_ 26b \_\_\_\_\_ ▶ 26d

e Public support (line 26c minus line 26d total) ▶ 26e

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ 26f %

27 Organizations described on line 12

a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year **N/A**

(2000)	(1999)	(1998)	(1997)
--------	--------	--------	--------

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year **N/A**

(2000)	(1999)	(1998)	(1997)
--------	--------	--------	--------

c Add Amounts from column (e) for lines 15 \_\_\_\_\_ 16 \_\_\_\_\_  
 17 \_\_\_\_\_ 20 \_\_\_\_\_ 21 \_\_\_\_\_ ▶ 27c N/A

d Add Line 27a total \_\_\_\_\_ and line 27b total \_\_\_\_\_ ▶ 27d N/A

e Public support (line 27c total minus line 27d total) ▶ 27e N/A

f Total support for section 509(a)(2) test. Enter amount on line 23, column (e) ▶ 27f N/A

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ 27g N/A %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ 27h N/A %

28 Unusual Grants For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15

**None**

LUTHERAN COMMUNITY SERVICES OF

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

N/A

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

		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?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )	32d	
	_____		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )	33h	
	_____		
	_____		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975 2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

LUTHERAN COMMUNITY SERVICES OF

Schedule A (Form 990 or 990-EZ) 2001 MASSACHUSETTS, INC.

04-3566243 Page 5

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions) **N/A**

(To be completed ONLY by an eligible organization that filed Form 5768)

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

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

**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				N/A
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

**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	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines e 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 e through h )			0.

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



Form 990	Gain (Loss) From Sale of Other Assets				Statement	1
Description	Date Acquired	Date Sold	Method Acquired			
VEHICLES	Various	Various	DONATED			
Name of Buyer	Gross Sales Price	Cost or Other Basis	Expense of Sale	Deprec	Net Gain or (Loss)	
VARIOUS	25,140.	0.	0.	0.	25,140.	
To Fm 990, Part I, ln 8	25,140.	0.	0.	0.	25,140.	

Form 990	Other Changes in Net Assets or Fund Balances		Statement	2
Description				Amount
NET ASSETS CONTRIBUTED BY LSSNE				661,425.
NET ASSETS CONTRIBUTED BY LSSNE				144,602.
NET ASSETS CONTRIBUTED BY LSSNE				368,214.
UNREALIZED LOSS				-14,833.
Total to Form 990, Part I, line 20				1,159,408.

Form 990	Other Expenses			Statement	3
Description	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising	
PROGRAM SERVICES	1,627,153.	1,624,139.	3,014.		
PURCHASED SERVICES	432,628.	291,586.	141,042.		
PROFESSIONAL FEES	9,569.	6,993.	2,576.		
BAD DEBTS	90,174.	90,101.	73.		
MANAGEMENT/AFFILIATI N FEE	302,665.		302,665.		
OVERHEAD ALLOCATION	0.	890,109.	-890,109.		
Total to Fm 990, ln 43	2,462,189.	2,902,928.	-440,739.		



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Schedule A	Statement Regarding Activities with Substantial Contributors, Trustees, Directors, Creators, Key Employees, Etc, . Part III, Line 2	Statement	8
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PAYROLL COMPENSATION FOR OFFICERS OF ORGANIZATION

Lutheran Community Services of Massachusetts, Inc  
Property rollforward schedule  
June 30, 2002

	Balance 6/30/2001	Additions	Disposals	Balance 6/30/2002	Accum 6/30/2001	Depreciation	Disposals	Accum 6/30/2002
140100 Land	63,932	-	-	63,932	-	-	-	-
140200 Buildings	1,000,216	52,797	-	1,053,013	362,773	36,783	-	399,556
140300 Building Imp	-	4,000	-	4,000	-	-	-	-
140400 Furniture & equip	197,145	3,942	-	201,087	174,202	4,499	-	178,701
140500 Motor Vehicles	-	-	-	-	-	-	-	-
140600 Leasehold Imp	1,697	-	-	1,697	809	-	-	809
140700 Accounting systems	68,010	22,582	-	90,592	60,987	3,999	-	64,986
141000 Capital leases	71,606	-	-	71,606	8,743	16,918	-	25,661
	<u>1,402,606</u>	<u>83,321</u>	<u>-</u>	<u>1,485,927</u>	<u>607,514</u>	<u>62,199</u>	<u>-</u>	<u>669,713</u>

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

**Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.**

Type or print.	Name of Exempt Organization <b>LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.</b>	Employer identification number <b>04-3566243</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>17 WEST CENTRAL STREET</b>	For IRS use only
File by the extended due date for filing the return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>NATICK, MA 01760</b>	

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

- Form 990
- Form 990-EZ
- Form 990-T (sec. 401(a) or 408(a) trust)
- Form 1041-A
- Form 5227
- Form 8870
- Form 990-BL
- Form 990-PF
- Form 990-T (trust other than above)
- Form 4720
- Form 6069

STOP- Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

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

- 4 I request an additional 3-month extension of time until MAY 15, 2003
- 5 For calendar year \_\_\_\_\_, or other tax year beginning JUL 1, 2001 and ending JUN 30, 2002
- 6 If this tax year is for less than 12 months, check reason  Initial return  Final return  Change in accounting period

7 State in detail why you need the extension  
**INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN IS NOT YET AVAILABLE.**

- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ \_\_\_\_\_
- b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ \_\_\_\_\_
- c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ **N/A**

**Signature and Verification**

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

Signature Linda Weisko Title CPA Date 2-1-03

**Notice to Applicant - To Be Completed by the IRS**

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in Item 7, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
- Other \_\_\_\_\_

**RECEIVED**  
MAR 2 3 2003  
OGDEN, UT

Director \_\_\_\_\_ By \_\_\_\_\_ Date \_\_\_\_\_

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name <b>CARLIN, CHARRON &amp; ROSEN LLP</b>
	Number and street (include suite, room, or apt. no.) Or a P O box number <b>446 MAIN STREET</b>
	City or town, province or state, and country (including postal or ZIP code) <b>WORCESTER, MA 01608</b>

**EXTENSION APPROVED**  
MAR 06 2003  
LINDA WEISKOPE, FIELD DIRECTOR  
SUBMISSION PROCESSING, OGDEN

# Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
  - If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)
- Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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

Note: Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only   
All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print	Name of Exempt Organization <b>LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.</b>	Employer identification number <b>04-3566243</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P O box, see instructions <b>25 E. NILSSON STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>BROCKTON, MA 02301</b>	

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

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

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

1 I request an automatic 3-month (6-month, for 990-T corporation) extension of time until FEBRUARY 18, 2003 to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year \_\_\_\_\_ or  
▶  tax year beginning JUL 1, 2001, and ending JUN 30, 2002.

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

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

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

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

### Signature and Verification

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

Signature ▶ *[Handwritten Signature]* Title ▶ CPA Date ▶ 11-7-02  
LHA For Paperwork Reduction Act Notice, see instruction Form 8868 (12-2000)