

Return of Organization Exempt from Income Tax

2002

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

Open to Public Inspection

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

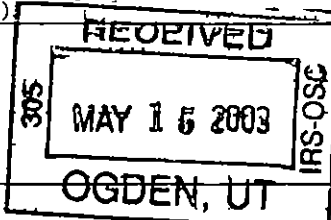
B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. Please use IRS label or print or type. See specific instructions. Cambridge Camping Association, Inc, 99 Bishop Allen Drive, Cambridge, MA 02139. D Employer Identification Number: 04-6002073. E Telephone number: 617-864-0960. F Accounting method: Cash, Accrual (checked), Other (specify).

G Web site: N/A. J Organization type: 501(c) 3 (checked). K Check here if the organization's gross receipts are normally not more than \$25,000. L Gross receipts: 588,751.

H and I are not applicable to section 527 organizations. H (a) Is this a group return for affiliates? No (checked). H (b) If Yes enter number of affiliates. H (c) Are all affiliates included? No. H (d) Is this a separate return filed by an organization covered by a group ruling? No (checked). I Enter 4-digit GEN. M Check if the organization is not required to attach Schedule B (Form 990, 990 EZ, or 990 PF).

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

Table with 12 columns for revenue and expenses. Rows include: 1 Contributions, gifts, grants, and similar amounts received (Total: 440,790); 2 Program service revenue including government fees and contracts (91,245); 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments (911); 5 Dividends and interest from securities (3,366); 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss) (3,420); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less cost or other basis and sales expenses; 8c Gain or (loss) (Statement 1: -28,644); 8d Net gain or (loss) (-28,644); 9 Special events and activities (attach schedule); 10a Gross sales of inventory, less returns and allowances; 10b Less cost of goods sold; 10c Gross profit or (loss) from sales of inventory; 11 Other revenue (from Part VII, line 103); 12 Total revenue (511,088); 13 Program services (396,904); 14 Management and general (52,299); 15 Fundraising (50,709); 16 Payments to affiliates; 17 Total expenses (499,912); 18 Excess or (deficit) for the year (11,176); 19 Net assets or fund balances at beginning of year (296,540); 20 Other changes in net assets or fund balances (See Statement 2: -9,649); 21 Net assets or fund balances at end of year (298,067).



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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 (att sch) (cash \$ _____ non cash \$ _____) | 22 | | | |
| 23 | Specific assistance to individuals (att sch) | 23 | | | |
| 24 | Benefits paid to or for members (att sch) | 24 | | | |
| 25 | Compensation of officers, directors, etc | 25 | | | |
| 26 | Other salaries and wages | 26 210,275 | 168,697 | 21,039 | 20,539 |
| 27 | Pension plan contributions | 27 11,548 | 5,838 | 2,856 | 2,854 |
| 28 | Other employee benefits | 28 | | | |
| 29 | Payroll taxes | 29 17,055 | 13,174 | 2,308 | 1,573 |
| 30 | Professional fundraising fees | 30 | | | |
| 31 | Accounting fees | 31 4,575 | 2,195 | 1,190 | 1,190 |
| 32 | Legal fees | 32 | | | |
| 33 | Supplies | 33 11,567 | 9,915 | 822 | 830 |
| 34 | Telephone | 34 4,583 | 2,949 | 817 | 817 |
| 35 | Postage and shipping | 35 4,947 | 1,694 | 382 | 2,871 |
| 36 | Occupancy | 36 36,258 | 22,330 | 6,964 | 6,964 |
| 37 | Equipment rental and maintenance | 37 | | | |
| 38 | Printing and publications | 38 12,333 | 4,467 | 247 | 7,619 |
| 39 | Travel | 39 | | | |
| 40 | Conferences, conventions, and meetings | 40 | | | |
| 41 | Interest | 41 | | | |
| 42 | Depreciation, depletion, etc (attach schedule) | 42 218 | | 218 | |
| 43 | Other expenses not covered above (itemize) | | | | |
| a | See Statement 3 | 43a 186,553 | 165,645 | 15,456 | 5,452 |
| b | | 43b | | | |
| c | | 43c | | | |
| d | | 43d | | | |
| e | | 43e | | | |
| 44 | Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13-15 | 44 499,912 | 396,904 | 52,299 | 50,709 |

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? <input type="checkbox"/> See Statement 4 | Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others) |
|---|---|
| a Overnight and Day Camp Placement - Information and referral about camp options Registration and selection of camp Arrangement of fees according to need (Grants and allocations \$ _____) | 123,114 |
| b Cambridge Adventure Day Camp - Full summer, full day activities including arts and crafts and recreation for inner city Cambridge children (Grants and allocations \$ _____) | 215,239 |
| c Daybreak Camps - Special needs program for children with emotional and behavioral adjustment difficulties (Grants and allocations \$ _____) | 53,233 |
| d Teen Apprenticeship Program - Provides training to teenagers to be camp counsellors (Grants and allocations \$ _____) | 5,318 |
| e Other program services (Grants and allocations \$ _____) | |
| f Total of Program Service Expenses (should equal line 44 column (B), program services) | 396,904 |

Part IV Balance Sheets (See Instructions)

| Note | | Where required, attached schedules and amounts within the description column should be for end of-year amounts only | | (A) Beginning of year | | (B) End of year |
|-----------------------------|---|---|---|--------------------------|---------|--------------------|
| ASSETS | 45 | Cash – non-interest-bearing | | 26,649 | 45 | 33,524 |
| | 46 | Savings and temporary cash investments | | 76,443 | 46 | 69,326 |
| | 47a | 47a | Accounts receivable 32,899 | | | |
| | | 47b | b Less allowance for doubtful accounts | 61,714 | 47c | 32,899 |
| | 48a | 48a | Pledges receivable | | | |
| | | 48b | b Less allowance for doubtful accounts | | 48c | |
| | 49 | Grants receivable | | | 49 | |
| | 50 | Receivables from officers, directors, trustees, and key employees (attach schedule) | | | 50 | |
| | 51a | 51a | Other notes & loans receivable (attach sch) | | | |
| | | 51b | b Less allowance for doubtful accounts | 3,000 | 51c | |
| | 52 | Inventories for sale or use | | | 52 | |
| | 53 | Prepaid expenses and deferred charges | | 2,953 | 53 | 5,002 |
| | 54 | Investments – securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV | | 153,257 | 54 | 163,637 |
| | 55a | 55a | Investments – land, buildings, & equipment basis | | | |
| | | 55b | b Less accumulated depreciation (attach schedule) | | 55c | |
| | 56 | Investments – other (attach schedule) | | | 56 | |
| | 57a | 57a | Land, buildings and equipment basis 1,090 | | | |
| | | 57b | b Less accumulated depreciation (attach schedule) Statement 5 890 | 418 | 57c | 200 |
| | 58 | Other assets (describe ▶ _____) | | | 58 | |
| 59 | Total assets (add lines 45 through 58) (must equal line 74) | | 324,434 | 59 | 304,588 | |
| LIABILITIES | 60 | Accounts payable and accrued expenses | | 27,386 | 60 | 5,868 |
| | 61 | Grants payable | | | 61 | |
| | 62 | Deferred revenue | | 508 | 62 | 405 |
| | 63 | Loans from officers, directors, trustees, and key employees (attach schedule) | | | 63 | |
| | 64a | Tax-exempt bond liabilities (attach schedule) | | | 64a | |
| | | 64b | b Mortgages and other notes payable (attach schedule) | | 64b | |
| | 65 | Other liabilities (describe ▶ See Statement 6) | | | 65 | 248 |
| 66 | Total liabilities (add lines 60 through 65) | | 27,894 | 66 | 6,521 | |
| 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 | | 292,524 | 67 | 290,444 |
| | 68 | Temporarily restricted | | 4,016 | 68 | 7,623 |
| | 69 | Permanently restricted | | | 69 | |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74 | | | | | |
| | 70 | Capital stock trust principal or current funds | | | 70 | |
| | 71 | Paid in or capital surplus, or land building, and equipment fund | | | 71 | |
| | 72 | Retained earnings endowment, accumulated income, or other funds | | | 72 | |
| 73 | Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21) | | 296,540 | 73 | 298,067 | |
| 74 | Total liabilities and net assets/fund balances (add lines 66 and 73) | | 324,434 | 74 | 304,588 | |

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.

BAA

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions)

| | | | |
|----------|--|----------|---------|
| a | Total revenue, gains, and other support per audited financial statements | a | 501,439 |
| b | Amounts included on line a but not on line 12, Form 990 | | |
| (1) | Net unrealized gains on investments \$ -9,649 | | |
| (2) | Donated services and use of facilities \$ | | |
| (3) | Recoveries of prior year grants \$ | | |
| (4) | Other (specify) | | |
| | ----- \$ | | |
| | Add amounts on lines (1) through (4) | b | -9,649 |
| c | Line a minus line b | c | 511,088 |
| d | Amounts included on line 12 Form 990 but not on line a | | |
| (1) | Investment expenses not included on line 6b, Form 990 \$ | | |
| (2) | Other (specify) | | |
| | ----- \$ | | |
| | Add amounts on lines (1) and (2) | d | |
| e | Total revenue per line 12, Form 990 (line c plus line d) | e | 511,088 |

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

| | | | |
|----------|--|----------|---------|
| a | Total expenses and losses per audited financial statements | a | 499,912 |
| b | Amounts included on line a but not on line 17, Form 990 | | |
| (1) | Donated services and use of facilities \$ | | |
| (2) | Prior year adjustments reported on line 20, Form 990 \$ | | |
| (3) | Losses reported on line 20, Form 990 \$ | | |
| (4) | Other (specify) | | |
| | ----- \$ | | |
| | Add amounts on lines (1) through (4) | b | |
| c | Line a minus line b | c | 499,912 |
| d | Amounts included on line 17, Form 990 but not on line a | | |
| (1) | Investment expenses not included on line 6b, Form 990 \$ | | |
| (2) | Other (specify) | | |
| | ----- \$ | | |
| | Add amounts on lines (1) and (2) | d | |
| e | Total expenses per line 17, Form 990 (line c plus line d) | e | 499,912 |

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

| (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 and deferred compensation | (E) Expense account and other allowances |
|-----------------------|--|---|---|--|
| See schedule attached | | 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 instructions

Part VI Other Information (See 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 |
| | b If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt | | |
| 81a | Enter direct or indirect political expenditures See line 81 instructions | | 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 |
| | 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) | | N/A |
| 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 |
| | b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | N/A |
| 85 | 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? | | N/A |
| | b Did the organization make only in house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year | | N/A |
| | c Dues, assessments, and similar amounts from members | 85c | N/A |
| | d Section 162(e) lobbying and political expenditures | 85d | N/A |
| | e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices | 85e | N/A |
| | f Taxable amount of lobbying and political expenditures (line 85d less 85e) | 85f | N/A |
| | g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? | 85g | N/A |
| | 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? | 85h | N/A |
| 86 | 501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12 | 86a | N/A |
| | b Gross receipts, included on line 12, for public use of club facilities | 86b | N/A |
| 87 | 501(c)(12) organizations Enter a Gross income from members or shareholders | 87a | N/A |
| | b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) | 87b | 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 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u> | | |
| | b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction | 89b | X |
| | c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 | | 0 |
| | d Enter Amount of tax on line 89c above reimbursed by the organization | | 0 |
| 90a | List the states with which a copy of this return is filed <u>Massachusetts</u> | | |
| | b Number of employees employed in the pay period that includes March 12 2002 (See instructions) | 90b | 3 |
| 91 | The books are in care of <u>Ms Syrl Silberman</u> Telephone number <u>617-864-0960</u> Located at <u>99 Bishop Allen Drive, Cambridge, MA</u> ZIP + 4 <u>02139</u> | | |
| 92 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax exempt interest received or accrued during the tax year <u>92</u> | | N/A |

Part VII Analysis of Income-Producing Activities (See 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 Campership fees | | 91,245 | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f Medicare/Medicaid payments | | | | | |
| g Fees & contracts from government agencies | | | | | |
| 94 Membership dues and assessments | | | | | |
| 95 Interest on savings & temporary cash invmnts | | | 14 | 911 | |
| 96 Dividends & interest from securities | | | 14 | 3,366 | |
| 97 Net rental income or (loss) from real estate | | | | | |
| a debt-financed property | | | | | |
| b not debt financed property | | | 16 | 3,420 | |
| 98 Net rental income or (loss) from pers prop | | | | | |
| 99 Other investment income | | | | | |
| 100 Gain or (loss) from sales of assets other than inventory | | | | | -28,644 |
| 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)) | | 91,245 | | 7,697 | -28,644 |
| 105 Total (add line 104, columns (B), (D), and (E)) | | | | | 70,298 |

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 instructions)

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

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See 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 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 5/12/03

TIVE DIRECTOR

SCHEDULE A
(Form 990 or 990-EZ)

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

OMB No 1545-0047

(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)

2002

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Cambridge Camping Association, Inc

Employer identification number

04-6002073

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See 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 and deferred compensation | (e) Expense account and other allowances |
|---|--|------------------|---|--|
| None | | | | |
| ----- | | | | |
| ----- | | | | |
| ----- | | | | |
| ----- | | | | |
| Total number of other employees paid over \$50,000 ▶ | 0 | | | |

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See 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 ▶ | 0 | |

Part III Statements About Activities (See 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 ▶ \$ <u>N/A</u> (Must equal amounts on line 38, Part VI-A, or line I of Part VI B) | | X |
| 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? | | X |
| b Lending of money or other extension of credit? | | X |
| c Furnishing of goods, services, or facilities? | | X |
| d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? | | X |
| e Transfer of any part of its income or assets? | | X |
| 3 Does the organization make grants for scholarships fellowships, student loans, etc? (See Note below) | | X |
| 4 Do you have a section 403(b) annuity plan for your employees? | | X |
| Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments | | |

Part IV Reason for Non-Private Foundation Status (See 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)
- 11 a 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)
- 11 b 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 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 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.) | 360,525 | 600,083 | 328,937 | 312,300 | 1,601,845 | | | |
| 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 | 91,645 | 79,756 | 80,377 | 89,675 | 341,453 | | | |
| 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 | 6,762 | 3,828 | 2,905 | 2,391 | 15,886 | | | |
| 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 | 458,932 | 683,667 | 412,219 | 404,366 | 1,959,184 | | | |
| 24 Line 23 minus line 17 | 367,287 | 603,911 | 331,842 | 314,691 | 1,617,731 | | | |
| 25 Enter 1% of line 23 | 4,589 | 6,837 | 4,122 | 4,044 | | | | |
| 26 Organizations described on lines 10 or 11 | a Enter 2% of amount in column (e), line 24 | | | N/A | 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 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts. | | | | | 26b | | | |
| c Total support for section 509(a)(1) test. Enter line 24, column (e) | | | | | 26c | | | |
| 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: | (2001) | 0 | (2000) | 0 | (1999) | 0 | (1998) | 0 |
| 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) | 0 | (2000) | 0 | (1999) | 0 | (1998) | 0 |
| c Add: Amounts from column (e) for lines | 15 | 1,601,845 | 16 | | | 27c | 1,943,298 | |
| | 17 | 341,453 | 20 | 21 | | | 27d | |
| d Add: Line 27a total | 0 | | and line 27b total | | 0 | | | |
| e Public support (line 27c total minus line 27d total) | | | | | 27e | 1,943,298 | | |
| f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) | | | | | 27f | 1,959,184 | | |
| g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) | | | | | 27g | 99.19 % | | |
| h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) | | | | | 27h | 0.81 % | | |
| 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 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) ----- ----- ----- | | |
| 32a | Does the organization maintain the following a Records indicating the racial composition of the student body, faculty, and administrative staff? | | |
| 32b | b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | | |
| 32c | c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? | | |
| 32d | 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) ----- ----- | | |
| 33a | 33 Does the organization discriminate by race in any way with respect to a Students' rights or privileges? | | |
| 33b | b Admissions policies? | | |
| 33c | c Employment of faculty or administrative staff? | | |
| 33d | d Scholarships or other financial assistance? | | |
| 33e | e Educational policies? | | |
| 33f | f Use of facilities? | | |
| 33g | g Athletic programs? | | |
| 33h | 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 | 34a Does the organization receive any financial aid or assistance from a governmental agency? | | |
| 34b | 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 | 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 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 - <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">If the amount on line 40 is -</td> <td style="width: 50%;">The lobbying nontaxable amount is -</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> | If the amount on line 40 is - | The lobbying nontaxable amount is - | 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 | 41 | |
| If the amount on line 40 is - | The lobbying nontaxable amount is - | | | | | | | | | | | | | | |
| 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) | 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)

| 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 non taxable 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 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

Client 10268

Cambridge Camping Association, Inc.

04-6002073

3/19/03

12 34PM

Statement 1
Form 990, Part I, Line 8
Net Gain (Loss) from Noninventory Sales

Publicly Traded Securities

Gross Sales Price 49,019
 Cost or Other Basis 77,663

Total Gain (Loss) Publicly Traded Securities \$ -28,644

Total Net Gain (Loss) From Noninventory Sales \$ -28,644

Statement 2
Form 990, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Unrealized loss on securities Total \$ -9,649

Statement 3
Form 990, Part II, Line 43
Other Expenses

| | (A) Total | (B) Program Services | (C) Management & General | (D) Fundraising |
|---------------------------|-------------------|----------------------------|--------------------------------|--------------------|
| Advertising | 3,826 | 3,826 | | |
| Camp fees | 106,614 | 106,614 | | |
| Contract services | 20,163 | 18,516 | 988 | 659 |
| Data processing | 1,368 | 642 | 363 | 363 |
| Fundraising event | 1,395 | | | 1,395 |
| Insurance | 12,077 | 6,448 | 5,629 | |
| Investment counsel fees | 3,764 | | 3,764 | |
| Membership dues and fees | 1,495 | 1,387 | 108 | |
| Miscellaneous | 12,206 | 4,567 | 4,604 | 3,035 |
| Training | 1,005 | 1,005 | | |
| Transportation of campers | 22,640 | 22,640 | | |
| Total | \$ 186,553 | \$ 165,645 | \$ 15,456 | \$ 5,452 |

Statement 4
Form 990, Part III
Organization's Primary Exempt Purpose

To provide low cost campership to the children of Cambridge and greater Boston, Massachusetts

Client 10268

Cambridge Camping Association, Inc.

04-6002073

3/19/03

12 34PM

Statement 5
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

| Category | Basis | Accum Deprec | Book Value |
|-------------------------|-----------------|---------------|---------------|
| Machinery and Equipment | \$ 1,090 | \$ 890 | \$ 200 |
| Total | <u>\$ 1,090</u> | <u>\$ 890</u> | <u>\$ 200</u> |

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

| | | |
|------------------|--|---------------|
| Accrued expenses | | \$ 248 |
| Total | | <u>\$ 248</u> |

ACCOUNT # 2007581
 TAX ID 04-6002073
 FROM 01/01/2002
 TO 12/31/2002
 FISCAL YEAR 12/31

CAMBRIDGE TRUST COMPANY
 Gain and Loss Report
 CAMBRIDGE CAMPING ASSOCIATION

PAGE 1
 AS OF 03/03/2003
 PIN MAR 03 2003

GAIN AND LOSS DETAIL

| CUSIP #/ PROPERTY DESCRIPTION | DATE SOLD/ ACQUIRED | PROCEEDS OF SALE | COST | GAIN OR LOSS |
|---|--------------------------|---------------------|-----------------|-------------------|
| SHORT TERM CAPITAL GAIN (LOSS) | | | | |
| 100 SHARES OF E N C CORP MASS | 02/19/2002 03/05/2001 | 1,387.98 | 3,906.24 | (2,618.26) |
| 25 SHARES OF INTL BUSINESS MACHINES CORP | 10/11/2002 02/19/2002 | 1,571.90 | 2,481.25 | (909.35) |
| 28 SHARES OF GENERAL ELEC CO | 11/26/2002 12/07/2001 | 741.14 | 1,040.20 | (299.06) |
| TOTAL SHORT TERM CAPITAL GAIN (LOSS) | | | 7,427.69 | (3,826.67) |
| LONG TERM CAPITAL GAIN (LOSS) | | | | |
| 50 SHARES OF STAPLES INC | 02/19/2002 02/01/2001 | 911.54 | 856.81 | 54.73 |
| 25 SHARES OF AMERICAN INTL GROUP INC | 02/19/2002 12/29/2000 | 1,813.72 | 2,478.75 | (665.03) |
| 50 SHARES OF BRISQOL HIVERS SQUIBB CO | 02/19/2002 12/29/2000 | 2,253.96 | 3,534.66 | (1,280.70) |
| 80 SHARES OF E N C CORP MASS | 02/19/2002 12/29/2000 | 1,030.38 | 5,215.23 | (4,184.85) |
| 75 SHARES OF STATE STREET CORP | 05/23/2002 02/01/2001 | 3,489.31 | 4,236.17 | (746.86) |
| 75 SHARES OF HERRILL LYNCH & CO INC | 05/31/2002 12/29/2000 | 3,122.16 | 5,087.81 | (1,965.65) |

ACCOUNT # 2007581
 TAX ID 04-6002073
 FRCT 01/01/2002
 TO 12/31/2002
 FISCAL YEAR 12/31

CAMBRIDGE TRUST COMPANY
 Gain and Loss Report
 CAMBRIDGE CAMPING ASSOCIATION

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 AS OF 03/03/2003
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GAIN AND LOSS DETAIL

| CUSIP #/ PROPERTY DESCRIPTION | DATE SOLD/ ACQUIRED | PROCEEDS OF SALE | COST | GAIN OR LOSS |
|--|--------------------------|---------------------|-----------|--------------|
| LONG TERM CAPITAL GAIN (LOSS) - CONTINUED | | | | |
| 50 SHARES OF STAPLES INC | 05/31/2002 02/01/2001 | 1,058 47 | 856 80 | 201 67 |
| 25 SHARES OF MEDTRONIC INC | 05/31/2002 12/29/2000 | 1,156 71 | 1,520 94 | (364 23) |
| 25 SHARES OF HOME DEPOT INC | 05/31/2002 02/01/2001 | 1,034 22 | 1,201.00 | (166 78) |
| 100 SHARES OF TYCO INTL LTD NEW | 06/04/2002 12/29/2000 | 1,690 95 | 5,621.25 | (3,970 30) |
| 50 SHARES OF TYCO INTL LTD NEW | 06/04/2002 02/01/2001 | 825 47 | 3,040.50 | (2,215 03) |
| 10000 UNITS OF FEDERAL HOME LOAN BANK DTD 8/8/2001 (CALLABLE 8/8/2002 @ PAR) 6 519 08/08/2011 | 08/08/2002 07/20/2001 | 10,000 00 | 10,000 00 | 0 00 |
| 4 SHARES OF TRAVELERS PROPERTY & CASUALTY CL A | 09/04/2002 02/01/2001 | 55 50 | 103 41 | (47 91) |
| 8 SHARES OF TRAVELERS PROPERTY & CASUALTY CL B | 09/04/2002 02/01/2001 | 113 99 | 277.91 | (167 92) |
| 32 SHARES OF TRAVELERS PROPERTY & CASUALTY CL A | 09/10/2002 02/01/2001 | 4 43 | 8 27 | (3 84) |

ACCOUNT # 2007581
 TAX ID 04-6002073
 ERCH 01/01/2002
 TO 12/31/2002
 FISCAL YEAR 12/31

CAMBRIDGE TRUST COMPANY
 Gain and Loss Report
 CAMBRIDGE CAMPING ASSOCIATION

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GAIN AND LOSS DETAIL

| CUSIP #/ PROPERTY DESCRIPTION | DATE SOLD/ ACQUIRED | PROCEEDS OF SALE | COST | GAIN OR LOSS |
|--|--------------------------|---------------------|-----------|--------------|
| LONG TERM CAPITAL GAIN (LOSS) - CONTINUED | | | | |
| 877 SHARES OF TRAVELERS PROPERTY & CASUALTY CL B | 09/11/2002 02/01/2001 | 12 49 | 24 98 | (12 49) |
| 75 SHARES OF FEDERAL NATL MTO ASSN | 10/16/2002 03/05/2001 | 5,210 88 | 6,059 25 | (848 37) |
| 100 SHARES OF CONVERGYS CORP | 11/26/2002 04/11/2001 | 1,639 95 | 3,868 64 | (2,228 69) |
| 75 SHARES OF AUTOMATIC DATA PROCESSING INC | 11/26/2002 04/11/2001 | 3,177 65 | 3,850 50 | (672 85) |
| 100 SHARES OF GENERAL ELRC CO | 11/26/2002 12/29/2000 | 2,646 92 | 4,827 50 | (2,180 58) |
| 100 SHARES OF HOMB DEPOT INC | 11/27/2002 12/29/2000 | 2,570 92 | 4,633 75 | (2,062 83) |
| TOTAL LONG TERM CAPITAL GAIN (LOSS) | | 43,779 62 | 67,254 33 | (23,474 71) |
| QUALIFIED 5 YEAR CAPITAL GAIN | | | | |
| 20 SHARES OF E M C CORP MASS | 02/19/2002 01/01/1980 | 257 60 | 0 98 | 256 62 |
| 39 SHARES OF JONES APPAREL GROUP INC | 11/20/2002 01/01/1980 | 1,380 94 | 1,569 36 | (188 42) |
| TOTAL QUALIFIED 5 YEAR CAPITAL GAIN | | 1,638 54 | 1,570 34 | 68.20 |

Book/tax basis difference 1410 94

Total realized loss 28644.12



99 BISHOP ALLEN DRIVE, CAMBRIDGE, MA 02139 PHONE 617 864 0960

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