

# 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)

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2002 calendar year, or tax year beginning **JULY 1**, 2002, and ending **JUNE 30**, 2003

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

Please use IRS label or print or type. See Specific Instructions.	C Name of organization <b>CAPE COD CHILDREN'S PLACE, INC</b>		D Employer identification number <b>04-3265972</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number <b>508-240-3310</b>
	City or town, state or country, and ZIP + 4 <b>NORTH EASTHAM MA 02651</b>		F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____

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

- H and I are not applicable to section 527 organizations
- H(a) Is this a group return for affiliates?  Yes  No
- H(b) If "Yes," enter number of affiliates: \_\_\_\_\_
- H(c) Are all affiliates included?  Yes  No  
(If "No," attach a list. See instructions.)
- H(d) Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**G** Web site: \_\_\_\_\_

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

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

I Enter 4-digit GEN: \_\_\_\_\_

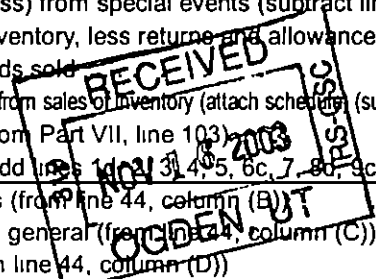
**M** Check  if the organization is not required to attach Sch. B (Form 990-990-EZ or 990-PF)

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: **787,312**

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

	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a		5,401	
	b Indirect public support	1b			
	c Government contributions (grants)	1c		612,277	
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d			617,678 00
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			166,791 00
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4			2,843
	5 Dividends and interest from securities	5			
	6a Gross rents	6a			
	b Less rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
	7 Other investment income (describe _____)	7			
	8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	b Less cost or other basis and sales expenses	8a			
	c Gain or (loss) (attach schedule)	8b			
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
	8d				
	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			
	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			
	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			
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8c, 9c, 10c, and 11)	12			787,312 00
Expenses	13 Program services (from line 44, column (B))	13			723,282 00
	14 Management and general (from line 44, column (C))	14			16,866 00
	15 Fundraising (from line 44, column (D))	15			
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses (add lines 16 and 44, column (A))	17			740,148 00
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			47,164 00
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			195,924 00
	20 Other changes in net assets or fund balances (attach explanation)	20			
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			243,088 00

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22	209,076	209,076	
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			
26	Other salaries and wages	26	290,987	287,513	3,474
27	Pension plan contributions	27			
28	Other employee benefits	28	9,980	209	9,771
29	Payroll taxes	29	25,869	25,431	438
30	Professional fundraising fees	30			
31	Accounting fees	31	9,173	9,017	156
32	Legal fees	32			
33	Supplies	33	12,849	12,058	791
34	Telephone	34			
35	Postage and shipping	35	1,800	1,722	78
36	Occupancy	36	26,954	25,706	1,248
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	3,738	3,738	
43	Other expenses not covered above (itemize) a _____	43a			
	b SEE ATTACHED SCHEDULE 2	43b	149,722	148,812	910
	c _____	43c			
	d _____	43d			
	e _____	43e			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15.	44	740,148 00	723,282 00	16,866 00

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

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

What is the organization's primary exempt purpose? <u>Preschool educational, social, childcare serv</u> 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.)
a <u>Provide educational childcare, and educational preschool services to approximately 34 children continuously throughout the year.</u> (Grants and allocations \$ _____)	Note 6 132,599
b <u>Administer childcare tuition vouchers to 69 families, totaling 75 children with subsidized childcare on lower Cape Cod area.</u> (Grants and allocations \$ _____)	200,166
c <u>The program assisted 8 lower/outer Cape Cod Communities continue programs and services for children birth to three years old.</u> (Grants and allocations \$ _____)	390,517
d _____ (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	723,282 00

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

Note		(A) Beginning of year		(B) End of year		
<i>Where required, attached schedules and amounts within the description column should be for end-of-year amounts only</i>						
Assets	45	Cash — non-interest-bearing		193,124	45	236,706
	46	Savings and temporary cash investments			46	
	47a	47a	11,333			
		b	Less allowance for doubtful accounts	4,449	47c	7,549 00
	47b		3,784			
	48a	48a	—			
		b	Less allowance for doubtful accounts		48c	
	48b					
	49	Grants receivable		0	49	83
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	Other notes and loans receivable (attach schedule)				
		b	Less allowance for doubtful accounts		51c	
	51b					
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges		2,928	53	2,171
54	Investments — securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54		
55a	Investments — land, buildings, and equipment basis					
	b	Less accumulated depreciation (attach schedule)		55c		
55b						
56	Investments — other (attach schedule)			56		
57a	Land, buildings, and equipment basis		33,642			
	b	Less accumulated depreciation (attach schedule) <i>see statement 1</i>	5,227	57c	6,624 00	
57b		27,018				
58	Other assets (describe ► _____ )			58		
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)		205,728 00	59	253,133 00	
Liabilities	60	Accounts payable and accrued expenses		9,804	60	10,045
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax-exempt bond liabilities (attach schedule)			64a	
		b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe ► _____ )			65		
66	<b>Total liabilities</b> (add lines 60 through 65)		9,804 00	66	10,045 00	
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</b>					
	67	Unrestricted		195,924	67	243,088
	68	Temporarily restricted			68	
	69	Permanently restricted			69	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>					
	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)		195,924 00	73	243,088 00	
74	<b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73)		205,728 00	74	253,133 00	

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions )		Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return	
a Total revenue, gains, and other support per audited financial statements	811,312	a Total expenses and losses per audited financial statements	764,148
b Amounts included on line a but not on line 12, Form 990		b Amounts included on line a but not on line 17, Form 990	
(1) Net unrealized gains on investments	\$	(1) Donated services and use of facilities	\$ 24,000
(2) Donated services and use of facilities	\$ 24,000	(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 24,000 00	Add amounts on lines (1) through (4)	b 24,000 00
c Line a minus line b	c 787,312 00	c Line a minus line b	c 740,148 00
d Amounts included on line 12, Form 990 but not on line a		d Amounts included on line 17, Form 990 but not on line a.	
(1) Investment expenses not included on line 6b, Form 990	\$	(1) Investment expenses not included on line 6b, Form 990	\$
(2) Other (specify)	\$	(2) Other (specify)	\$
Add amounts on lines (1) and (2)	d	Add amounts on lines (1) and (2)	d
e Total revenue per line 12, Form 990 (line c plus line d)	e 787,312 00	e Total expenses per line 17, Form 990 (line c plus line d)	e 740,148 00

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
DENISE REEVES 30 TURTLE POND RD , N EASTHAM, MA 026511	HRS AS NEEDED PRESIDENT	0	0	0
SHIRLEY WEBER 205 BLUE HERON ROAD, WELLFLEET MA 02667	HRS AS NEEDED VICE-PRESIDENT	0	0	0
GAIL BRIERE PO BOX 1989 ORLEANS, MA 02653	HRS AS NEEDED TREASURER	0	0	0
KIM CABRAL 3 JACK-CIN DRIVE EASTHAM MA 02642	HRS AS NEEDED SECRETARY	0	0	0
LAURALEE STOCKFORD 70 KEAR DRIVE, N EASTHAM MA 02651	HRS AS NEEDED BOARD OF DIRECTORS	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 page 26 of the instructions



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

Note Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a TUITION					165,377
b REGISTRATION					1,414
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					166,791 00
105 Total (add line 104, columns (B), (D), and (E))					166,791 00

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

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

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

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

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

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

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

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

Under penalties of perjury I declare that I have examined this return, including 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.

Please *[Signature]*

Date *11/12/03*

*DENT*



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

	Yes	No
<p><b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>		x
<p><b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions )</p> <p><b>a</b> Sale, exchange, or leasing of property?</p>	2a	x
<b>b</b> Lending of money or other extension of credit?	2b	x
<b>c</b> Furnishing of goods, services, or facilities?	2c	x
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	x
<b>e</b> Transfer of any part of its income or assets?	2e	x
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below )	3	x
<b>4</b> Do you have a section 403(b) annuity plan for your employees?	4	x
<p><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</p>		

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

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

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

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

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

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

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

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

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants See line 28 )	733,899	780,293	681,227	613,805	2,809,224 00
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	169,233	134,438	120,197	105,417	529,285 00
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
<b>22</b> Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					
<b>23</b> Total of lines 15 through 22	903,132 00	914,731 00	801,424 00	719,222 00	3,338,509 00
<b>24</b> Line 23 minus line 17	733,899 00	780,293 00	681,227 00	613,805 00	2,809,224 00
<b>25</b> Enter 1% of line 23	9,031 32	9,147 31	8,014 24	7,192 22	
<b>26 Organizations described on lines 10 or 11:</b>	<b>a</b> Enter 2% of amount in column (e), line 24				<b>26a</b> 56,184 48
<b>b</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					<b>26b</b>
<b>c</b> Total support for section 509(a)(1) test Enter line 24, column (e)					<b>26c</b> 2,809,224 00
<b>d</b> Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					<b>26d</b>
<b>e</b> Public support (line 26c minus line 26d total)					<b>26e</b> 2,809,224 00
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					<b>26f</b> 100 00 %
<b>27 Organizations described on line 12:</b>	<b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return. Enter the sum of such amounts for each year (2001) _____ (2000) _____ (1999) _____ (1998) _____				
<b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified person"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals ) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2001) _____ (2000) _____ (1999) _____ (1998) _____					
<b>c</b> Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					<b>27c</b>
<b>d</b> Add Line 27a total _____ and line 27b total _____					<b>27d</b>
<b>e</b> Public support (line 27c total minus line 27d total)					<b>27e</b>
<b>f</b> Total support for section 509(a)(2) test Enter amount from line 23, column (e)					<b>27f</b>
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator)).					<b>27g</b> %
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).					<b>27h</b> %
<b>28 Unusual Grants</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15					

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

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )		
<hr/> <hr/> <hr/>		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?	<b>32a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<b>32b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<b>32c</b>	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions?	<b>32d</b>	
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
<hr/> <hr/>		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?	<b>33a</b>	
<b>b</b> Admissions policies?	<b>33b</b>	
<b>c</b> Employment of faculty or administrative staff?	<b>33c</b>	
<b>d</b> Scholarships or other financial assistance?	<b>33d</b>	
<b>e</b> Educational policies?	<b>33e</b>	
<b>f</b> Use of facilities?	<b>33f</b>	
<b>g</b> Athletic programs?	<b>33g</b>	
<b>h</b> Other extracurricular activities?	<b>33h</b>	
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
<hr/> <hr/>		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?	<b>34a</b>	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	<b>34b</b>	
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	<b>35</b>	

**Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)**  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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

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

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

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

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
 (For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions )

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

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



CAPE COD CHILDREN'S PLACE  
04-3265972 - TAX YEAR 2002  
FORM 990, PAGE 2, LINE 42 - DEPRECIATION SCHEDULE  
STATEMENT 1

<u>ITEM</u>	<u>DATE</u>	<u>BASIS</u>	<u>LIFE/METHOD</u>	<u>PRIOR DEPRECIATION</u>	<u>CURRENT DEPRECIATION</u>
Copier	8/5/94	\$ 4,363	7yrs/sl	\$ 4,363	\$ -
Apple Computer	7/15/94	3,000	5yrs/sl	3,000	-
Computer w/access	11/15/95	1,715	5yrs/sl	1,715	-
Telephone System	7/1/94	3,562	7yrs/sl	3,562	-
Computer w/access	3/1/96	2,105	5yrs/sl	2,105	-
Leasehold Improv	11/15/95	1,630	3yrs/sl	1,630	-
Computer & Monitor	11/1/96	1,240	5yrs/sl	1,241	-
Computer & Monitor	10/1/96	2,270	5yrs/sl	2,270	-
Leasehold Improv	6/1/01	5,590	3yrs/sl	4,655	1,864
Leasehold Improv	8/1/01	3,031	3yrs/sl	1,515	1 010
Leasehold Improv	7/1/02	2,977	3yrs/sl	-	496
Computer/Monitor	6/22/01	1,504	5yrs/sl	-	150
Refridgerator	8/5/02	655	3yrs/sl	-	218
		<u>\$ 33,642</u>		<u>\$ 26,056</u>	<u>\$ 3,738</u>

**CAPE COD CHILDREN'S PLACE**  
**04-3265972 - TAX YEAR 2002**  
**FORM 990, PART II, LINE 43 - OTHER EXPENSES**  
**STATEMENT 2**

<b><u>DESCRIPTION</u></b>	<b><u>TOTAL</u></b>	<b><u>PROGRAM SERVICE</u></b>	<b><u>MANAGEMENT &amp; GENERAL</u></b>
Subcontracts and Substitutes	131,185	131,185	
Training and Education	1,150	1,100	50
Maintenance and Repairs	2,005	2,005	-
Other Expenses	5,539	5,274	265
Miscellaneous Administrative Expenses	3,194	2,624	570
Stipends	3,095	3,070	25
Bonuses	2,125	2,125	-
Scholarships	<u>1,429</u>	<u>1,429</u>	<u>-</u>
	<b><u>\$ 149,722</u></b>	<b><u>\$ 148,812</u></b>	<b><u>\$ 910</u></b>