

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)

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 period beginning **JUL 1, 2002** and ending **JUN 30, 2003**

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): **17 WEST CENTRAL STREET**
 Room/suite: _____
 City or town, state or country, and ZIP + 4: **NATICK, MA 01760**

D Employer identification number: **04-3566243**
E Telephone number: **508-650-1740**
F Accounting method: Cash Accrual
 Other (specify) _____

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

H and I are not applicable to section 527 organizations

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

H(b) If "Yes," enter number of affiliates: _____

H(c) Are all affiliates included? **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: _____

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

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: **8,687,770.**

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

REVENUE
 SCANNED MAR 16 2004

EXPENSES
 MAR 09 2004
 OGDEN, UT

1	Contributions, gifts, grants, and similar amounts received:				
a	Direct public support	1a	273,634.		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (cash \$ 273,634. noncash \$ _____)	1d		273,634.	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		8,393,474.	
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4			
5	Dividends and interest from securities	5		17,657.	
6 a	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			
8 a	Gross amount from sale 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			
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			
10 a	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		3,005.	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		8,687,770.	
13	Program services (from line 44, column (B))	13		8,578,746.	
14	Management and general (from line 44, column (C))	14		69,103.	
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		8,647,849.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		39,921.	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,060,282.	
20	Other changes in net assets or fund balances (attach explanation)	20	SEE STATEMENT 1	<4,293.>	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		1,095,910.	

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.

04-3566243

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 \$ _____				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	260,785.	104,705.	156,080.	0.
26	Other salaries and wages	4,053,062.	3,854,706.	198,356.	
27	Pension plan contributions				
28	Other employee benefits	547,756.	573,415.	<25,659.>	
29	Payroll taxes	317,986.	292,751.	25,235.	
30	Professional fundraising fees				
31	Accounting fees	60,377.		60,377.	
32	Legal fees	8,169.	7,478.	691.	
33	Supplies	784,412.	718,262.	66,150.	
34	Telephone				
35	Postage and shipping				
36	Occupancy	472,400.	457,250.	15,150.	
37	Equipment rental and maintenance				
38	Printing and publications				
39	Travel	164,423.	157,937.	6,486.	
40	Conferences, conventions, and meetings				
41	Interest	86,644.	37,354.	49,290.	
42	Depreciation, depletion, etc. (attach schedule)	102,709.	61,019.	41,690.	
43	Other expenses not covered above (itemize):				
a	_____				
b	_____				
c	_____				
d	_____				
e	SEE STATEMENT 2				
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D) carry these totals to lines 13-15	8,647,849.	8,578,746.	<524,743.>	69,103.

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 3**

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	ADOPTION-RESPONDS TO THOSE FAMILY SITUATIONS IN WHICH THE FAMILY MEMBERS ARE UNABLE OR UNWILLING TO ENSURE ADEQUATE CARE OF A CHILD.	(Grants and allocations \$ _____)	948,988.
b	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.	(Grants and allocations \$ _____)	744,873.
c	REFUGEE SERVICES-SEEKS TO PROVIDE A SAFE HAVEN TO THOSE PEOPLE WHO FIND THEMSELVES THE VICTIMS OF BIGOTRY, INJUSTICE, OPPRESSION AND SOMETIMES DEATH.	(Grants and allocations \$ _____)	1,782,514.
d	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.	(Grants and allocations \$ _____)	5,102,371.
e	Other program services (attach schedule)	(Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		8,578,746.

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
Assets	45 Cash - non-interest-bearing		45
	46 Savings and temporary cash investments	307,010.	46 318,307.
	47 a Accounts receivable	47a 790,267.	
	b Less: allowance for doubtful accounts	47b 17,250.	47c 773,017.
	48 a Pledges receivable	48a	48c
	b Less: allowance for doubtful accounts	48b	
	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	51,752.	53 34,421.
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54
	55 a Investments - land, buildings, and equipment: basis	55a 1,709,282.	
	b Less: accumulated depreciation	55b 772,422.	55c 936,860.
56 Investments - other	SEE STATEMENT 4	56 356,495.	
57 a Land, buildings, and equipment: basis	57a		
b Less: accumulated depreciation	57b	57c	
58 Other assets (describe <input type="checkbox"/> SEE STATEMENT 5)		58 289,066.	
59 Total assets (add lines 45 through 58) (must equal line 74)	2,923,534.	59 2,648,164.	
Liabilities	60 Accounts payable and accrued expenses	1,001,572.	60 768,850.
	61 Grants payable		61
	62 Deferred revenue	320,922.	62 209,786.
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable	499,559.	64b 472,652.
65 Other liabilities (describe <input type="checkbox"/> SEE STATEMENT 6)	41,199.	65 100,966.	
66 Total liabilities (add lines 60 through 65)	1,863,252.	66 1,552,254.	
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	587,019.	67 616,443.
	68 Temporarily restricted	119,882.	68 130,379.
	69 Permanently restricted	353,381.	69 349,088.
	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)	1,060,282.	73 1,095,910.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	2,923,534.	74 2,648,164.	

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.

LUTHERAN COMMUNITY SERVICES OF
MASSACHUSETTS, INC.

Form 990 (2002)

04-3566243

Page 5

Part VI Other Information		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
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	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 <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct or indirect political expenditures. See line 81 instructions <input type="checkbox"/> 81a <input type="checkbox"/> 0.		
b	Did the organization file Form 1120-POL for this year?		X
82 a	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.) <input type="checkbox"/> 82b <input type="checkbox"/> N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? N/A		
84 a	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? N/A		
	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.		
c	Dues, assessments, and similar amounts from members <input type="checkbox"/> 85c <input type="checkbox"/> N/A		
d	Section 162(e) lobbying and political expenditures <input type="checkbox"/> 85d <input type="checkbox"/> N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices <input type="checkbox"/> 85e <input type="checkbox"/> N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) <input type="checkbox"/> 85f <input type="checkbox"/> N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? 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? N/A		
86	501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 12 <input type="checkbox"/> 86a <input type="checkbox"/> N/A		
b	Gross receipts, included on line 12, for public use of club facilities <input type="checkbox"/> 86b <input type="checkbox"/> N/A		
87	501(c)(12) organizations Enter: a Gross income from members or shareholders <input type="checkbox"/> 87a <input type="checkbox"/> 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.) <input type="checkbox"/> 87b <input type="checkbox"/> 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
89 a	501(c)(3) organizations Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> 0.; section 4912 <input type="checkbox"/> 0.; section 4955 <input type="checkbox"/> 0.		
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		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/> 0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/> 0.		
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> MASSACHUSETTS		
b	Number of employees employed in the pay period that includes March 12, 2002 <input type="checkbox"/> 90b <input type="checkbox"/> 193		
91	The books are in care of <input type="checkbox"/> LUTHERAN COMMUNITY SERVICES OF MA Telephone no. <input type="checkbox"/> 508-650-1740		
	Located at <input type="checkbox"/> 17 WEST CENTRAL ST. NATICK MA ZIP + 4 <input type="checkbox"/> 01760		
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 <input type="checkbox"/> 92 <input type="checkbox"/> N/A		

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01-22-03

Form 990 (2002)

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) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a SOCIAL SERVICE REVENUE					8,393,474.
b REFUGEE SERVICES					
c ADOPTION					
d GOOD NEWS GARAGE					
e OTHER MISC. PROGRAMS					
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	17,657.	
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 INSURANCE PROCEEDS			01	3,005.	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		20,662.	8,393,474.
105 Total (add line 104, columns (B), (D), and (E))					8,414,136.

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).
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 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
N/A	%			
	%			
	%			
	%			

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).

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

Date 3/1/04 ▶ Paul W Rhoades, CFO
Type or print name and title

Date	Check if self	Preparer's SSN or PTIN
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SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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**

OMB No 1545-0047

2002

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
<u>LAUREN PAYNE</u> ----- 209 SPRING ST, HANOVER, MA 02339	PROGRAM DIR 40	51,699.	18,351.	

Total number of other employees paid over \$50,000 ▶	0			

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
<u>CHERYL LIPPETT</u> ----- P.O. BOX 1338, EASTON, MA 02334	THERAPEUTIC FOSTER CARE	58,030.

Total number of others receiving over \$50,000 for professional services ▶	0	

LUTHERAN COMMUNITY SERVICES OF

Part III 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 i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
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?		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)? SEE PART V, FORM 990	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 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.)

LUTHERAN COMMUNITY SERVICES OF

Schedule A (Form 990 or 990-EZ) 2002

MASSACHUSETTS, INC.

04-3566243

Page 3

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.)	113,030.				113,030.
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	7,437,338.				7,437,338.
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	3,631.				3,631.
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	7,553,999.	0.	0.	0.	7,553,999.
24 Line 23 minus line 17	116,661.				116,661.
25 Enter 1% of line 23	75,540.				

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	▶ 26a	2,333.
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 sum of all these excess amounts	▶ 26b	0.
c Total support for section 509(a)(1) test: Enter line 24, column (e)	▶ 26c	116,661.
d Add: Amounts from column (e) for lines: 18 <u>3,631.</u> 19 _____ 22 _____ 26b _____	▶ 26d	3,631.
e Public support (line 26c minus line 26d total)	▶ 26e	113,030.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶ 26f	96.8876%

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	(2001)	(2000)	(1999)	(1998)
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A	(2001)	(2000)	(1999)	(1998)
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 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

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.)		
<hr/> <hr/> <hr/>			
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	
<hr/> <hr/> <hr/>			
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	
<hr/> <hr/> <hr/>			
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) 2002 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 (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is -		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is -		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

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

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	
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 11 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 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)			0.

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

FORM 990	OTHER ASSETS	STATEMENT	5
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DESCRIPTION	AMOUNT
DUE FROM GIFT FUND	154,171.
DUE FROM LSSNE	78,746.
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TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	232,917.

FORM 990	OTHER LIABILITIES	STATEMENT	6
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DESCRIPTION	AMOUNT
ESCROW DEPOSITS	56,301.
OBLIGATION UNDER INTEREST RATE SWAP AGREEMENT	44,665.
<hr/>	
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	100,966.

FORM 990	PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES	STATEMENT	7
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
EDITH M. LOHR 47 BROOK LANE BERLIN, MA 01503	BOARD OF DIRECTORS 2	0.	0.	0.
REV. ADOLPH WISMAR, JR. 8 ELLINGTON ROAD QUINCY, MA 02170	BOARD OF DIRECTORS 2	0.	0.	0.
STANLEY REIBLE 195 CONCORD ROAD WESTFORD, MA 01886	BOARD OF DIRECTORS 2	0.	0.	0.
NEVILLE BOGLE 12 EVERGREEN DRIVE E. LONGMEADOW, MA 01028	BOARD OF DIRECTORS 2	0.	0.	0.
PAUL RHINHART 22 SPRUCE HILL ROAD NORTHBORO, MA 01532	BOARD OF DIRECTORS 2	0.	0.	0.

BARBARA GIGER 24 W. VAUGHN STREET LAKEVILLE, MA 02347	BOARD OF DIRECTORS 2	0.	0.	0.
MICHAEL WALSH 63 MAPLEWOOD DRIVE HANOVER, MA 02339	B.O.D./CEO/PRESIDENT 40	83,388.	10,423.	0.
RONALD HOLMAN 15 CHRIS DRIVE N. ATTLEBORO, MA 02760	DIR OF FIN/TREAS/CFO 40	72,692.	6,684.	0.
WILLIAM AMES 16 TYLER LANE ASHLAND, MA 01721	PRGRM DIR/CLERK/SECRETARY 40	54,873.	2,449.	0.
DINAH HALE 63B BROOKWOOD DRIVE ROCKY HILL, CT 06067	PRGRM DIR/ASST. CLERK 40	49,832.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		260,785.	19,556.	0.

SCHEDULE A STATEMENT REGARDING ACTIVITIES WITH SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS, CREATORS, KEY EMPLOYEES, ETC., PART III, LINE 2 STATEMENT 8

PAYROLL COMPENSATION FOR OFFICERS OF ORGANIZATION

Lutheran Community Services of Massachusetts, Inc.

June 30, 2003

Depreciation Schedule

Form 990, Part IV, Line 57a and b

EIN # 04-3566243

ASSET	<u>COST</u>	<u>A/D</u>	<u>NET</u>
Building & Land	\$ 1,296,585	\$ (435,693)	\$ 860,892
Leasehold Improvements	27,270	(10,409)	16,861
Capital Leases	79,406	(43,043)	36,363
Equipment	<u>306,021</u>	<u>(283,277)</u>	<u>22,744</u>
	<u>\$ 1,709,282</u>	<u>\$ (772,422)</u>	<u>\$ 936,860</u>