

**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)

OMB No 1545-0047  
**2003**  
 Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements **6400**

**A** For the 2003 calendar year, or tax year beginning **JUL 1, 2003** and ending **JUN 30, 2004**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	<b>C</b> Name of organization <b>LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.</b>		<b>D</b> Employer identification number 04-3566243
		Number and street (or P O box if mail is not delivered to street address) <b>888 WORCESTER ST SUITE 160</b>		Room/suite E Telephone number 781-997-0900
		City or town, state or country, and ZIP + 4 <b>WELLESLEY, MA 02482</b>		<b>F</b> 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: **N/A**  
**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

**G** Website: **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.

**I** Group Exemption Number: **>**  
**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: **8,201,485.**

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

SCANNED JUN 24 2005

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	1a	Direct public support	120,886.	
	b	1b	Indirect public support		
	c	1c	Government contributions (grants)		
	d	1d	Total (add lines 1a through 1c) (cash \$ 120,886. noncash \$ )	120,886.	
	2	2	Program service revenue including government fees and contracts (from Part VII, line 93)	8,066,165.	
	3	3	Membership dues and assessments		
	4	4	Interest on savings and temporary cash investments		
	5	5	Dividends and interest from securities	14,434.	
	6a	6a	Gross rents		
	b	6b	Less rental expenses		
	c	6c	Net rental income or (loss) (subtract line 6b from line 6a)		
7	7	Other investment income (describe )			
Revenue	8a	(A) Securities		(B) Other	
	b	8a	Gross amount from sales of assets other than inventory		
	c	8b	Less cost or other basis and sales expenses	5,566.	
	d	8c	Gain or (loss) (attach schedule)	<5,566.>	
8d	8d	Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 1	<5,566.>	
Revenue	9	9a	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>		
	a	9a	Gross revenue (not including \$ of contributions reported on line 1a)		
	b	9b	Less direct expenses other than fundraising expenses		
9c	9c	Net income or (loss) from special events (subtract line 9b from line 9a)			
Revenue	10a	10a	Gross sales of inventory, less returns and allowances		
	b	10b	Less cost of goods sold		
	c	10c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)		
11	11	Other revenue (from Part VII, line 103)			
12	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	8,195,919.		
Expenses	13	13	Program services (from line 44, column (B))	7,089,922.	
	14	14	Management and general (from line 44, column (C))	993,952.	
	15	15	Fundraising (from line 44, column (D))		
	16	16	Payments to affiliates (attach schedule)		
	17	17	Total expenses (add lines 16 and 44, column (A))	8,083,874.	
Net Assets	18	18	Excess or (deficit) for the year (subtract line 17 from line 12)	112,045.	
	19	19	Net assets or fund balances at beginning of year (from line 73, column (A))	1,095,910.	
	20	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	5,001.	
	21	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	1,212,956.	

LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.

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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 Page 2

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	204,385.	105,876.	98,509.	0.
26	Other salaries and wages	3,672,934.	3,399,885.	273,049.	
27	Pension plan contributions				
28	Other employee benefits	646,717.	599,359.	47,358.	
29	Payroll taxes	285,284.	255,872.	29,412.	
30	Professional fundraising fees	44,860.		44,860.	
31	Accounting fees	48,534.		48,534.	
32	Legal fees	3,465.	2,220.	1,245.	
33	Supplies	726,310.	653,218.	73,092.	
34	Telephone				
35	Postage and shipping				
36	Occupancy	415,400.	395,737.	19,663.	
37	Equipment rental and maintenance				
38	Printing and publications				
39	Travel	177,637.	170,582.	7,055.	
40	Conferences, conventions, and meetings				
41	Interest	8,891.	33,434.	<24,543.>	
42	Depreciation, depletion, etc (attach schedule)	76,159.	61,907.	14,252.	
43	Other expenses not covered above (itemize)				
a	_____				
b	_____				
c	_____				
d	_____				
e	SEE STATEMENT 3	1,773,298.	1,411,832.	361,466.	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	8,083,874.	7,089,922.	993,952.	0.

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

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? <input type="checkbox"/> SEE STATEMENT 4	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 (68 PLACEMENTS/88 HOME STUDIES IN 2004) (Grants and allocations \$ _____)	679,840.
b SEE STATEMENT 5 (Grants and allocations \$ _____)	547,525.
c REFUGEE SERVICES-SEEKS TO PROVIDE A SAFE HAVEN TO THOSE PEOPLE WHO FIND THEMSELVES THE VICTIMS OF BIGOTRY, UNJUSTICE, OPPRESSION AND SOMETIMES DEATH. 1,962 REFUGEES SERVED IN 2004 (Grants and allocations \$ _____)	1,454,971.
d SOCIAL SERVICES-SEEKS TO PROVIDE SERVICES TO INDIVIDUALS WITH DISABILITIES, SINGLE MOTHERS, HOMELESS FAMILIES, AND CHILDREN WHO FIND IT DIFFICULTS TO LIVE WITH THEIR FAMILIES. 51,900 BED DAYS PROVIDED IN 2004. (Grants and allocations \$ _____)	4,407,586.
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	7,089,922.

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Form 990 (2003)

LUTHERAN COMMUNITY SERVICES OF  
MASSACHUSETTS, INC.

Form 990 (2003)

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**Part IV Balance Sheets**

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

		(A) Beginning of year	(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing		45
	46 Savings and temporary cash investments	318,307.	46 174,906.
	47 a Accounts receivable	47a 711,028.	
	b Less allowance for doubtful accounts	47b 10,350.	47c 700,678.
	48 a Pledges receivable	48a	
	b Less allowance for doubtful accounts	48b	48c
	49 Grants receivable		49
	50 Receivables from officers, directors, trustees, and key employees		50
	51 a Other notes and loans receivable	51a	
	b Less: allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges	34,421.	53 63,190.
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54
	55 a Investments - land, buildings, and equipment basis	55a	
	b Less accumulated depreciation	55b	55c
56 Investments - other	SEE STATEMENT 6	56 352,642.	
57 a Land, buildings, and equipment basis	57a 1,792,306.		
b Less accumulated depreciation	57b 848,082.	57c 944,224.	
58 Other assets (describe <b>▶ DUE FROM GIFT FUND</b> )		58 232,917.	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)		59 2,648,164.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	768,850.	60 582,179.
	61 Grants payable		61
	62 Deferred revenue	209,786.	62 81,219.
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable	472,652.	64b 445,170.
	65 Other liabilities (describe <b>▶ SEE STATEMENT 7</b> )		65 100,966.
66 <b>Total liabilities</b> (add lines 60 through 65)		66 1,552,254.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted	616,443.	67 770,612.
	68 Temporarily restricted	130,379.	68 96,044.
	69 Permanently restricted	349,088.	69 346,300.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		73 1,095,910.
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		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.

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**Part VII Analysis of Income-Producing Activities** (See page 33 of the instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>Note:</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue.					
a SOCIAL SERVICES REVENUE					5,080,129.
b REFUGEE SERVICES					1,559,695.
c ADOPTION					728,124.
d GOOD NEWS GARAGE					698,217.
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			14	14,434.	
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					<5,566.>
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))		0.		14,434.	8,060,599.
105 Total (add line 104, columns (B), (D), and (E))					8,075,033.

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 34 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)
▼	SEE STATEMENT 9

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions.)

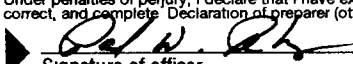
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

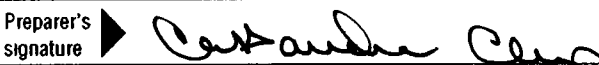
**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 of the instructions.)

- (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 Sign Here:  Date: 2/21/05 Type or print name and title: Paul W. Rhinhat, CFO

Paid Preparer's Use Only: Preparer's signature:  Date: 2-24-05 Check if self-employed:  Preparer's SSN or PTIN: Firm's name (or yours if self-employed), address, and ZIP + 4: CARLIN, CHARRON & ROSEN LLP, 1400 COMPUTER DRIVE, WESTBOROUGH, MA 01581 EIN: Phone no: 508-926-2200

Form 990 (2003)

**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

**2003**

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
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 page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None".)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
-----		
-----		
-----		
-----		
Total number of others receiving over \$50,000 for professional services ▶ 0		

LUTHERAN COMMUNITY SERVICES OF

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

	Yes	No
<p>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)</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>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.) <b>SEE STATEMENT 10</b></p>		
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)? <b>SEE PART V, FORM 990</b>	X	
e Transfer of any part of its income or assets?		X
3 a Do you make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)		X
b Do you have a section 403(b) annuity plan for your employees?	X	
4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions)

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

- 5  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

LUTHERAN COMMUNITY SERVICES OF

Schedule A (Form 990 or 990-EZ) 2003 MASSACHUSETTS, INC.

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**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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	273,634.	113,030.			386,664.
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	8,723,454.	7,437,338.			16,160,792.
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	17,657.	3,631.			21,288.
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	9,014,745.	7,553,999.	0.	0.	16,568,744.
24 Line 23 minus line 17	291,291.	116,661.			407,952.
25 Enter 1% of line 23	90,147.	75,540.			
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 8,159.
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 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 0.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 407,952.
d Add Amounts from column (e) for lines 18 21,288. 19 22 26b					26d 21,288.
e Public support (line 26c minus line 26d total)					26e 386,664.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 94.7817%
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					
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					
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 1999 through 2002, 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

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/>			
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/>			
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/>			
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) 2003 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	
<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 -</b>		
Not over \$500,000	20% of the amount on line 40	}
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
<b>The lobbying nontaxable amount is -</b>		
<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				N/A (e) Total
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	
<b>45</b> Lobbying nontaxable amount					0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					0.
<b>47</b> Total lobbying expenditures					0.
<b>48</b> Grassroots nontaxable amount					0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					0.
<b>50</b> Grassroots lobbying expenditures					0.

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

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

N/A

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

- 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
		0.

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







FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,  
TRUSTEES AND KEY EMPLOYEES

STATEMENT 8

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
GAIL BUCHER 888 WORCESTER STREET WELLESLEY, MA 02482	BOARD OF DIRECTORS 2	0.	0.	0.
REV. ADOLPH WISMAR, JR. 888 WORCESTER STREET WELLESLEY, MA 02482	BOARD OF DIRECTORS 2	0.	0.	0.
NEVILLE BOGLE 888 WORCESTER STREET WELLESLEY, MA 02482	BOARD OF DIRECTORS 2	0.	0.	0.
STANLEY REIBLE 888 WORCESTER STREET WELLESLEY, MA 02482	BOARD OF DIRECTORS, CHAIR 2	0.	0.	0.
BARBARA GIGER 888 WORCESTER STREET WELLESLEY, MA 02482	BOARD OF DIRECTORS 2	0.	0.	0.
EDITH LOHR 888 WORCESTER STREET WELLESLEY, MA 02482	BOARD OF DIRECTORS 2	0.	0.	0.
MICHAEL WALSH 888 WORCESTER STREET WELLESLEY, MA 02482	CEO/PRESIDENT 40	80,300.	2,550.	10,483.
WILLIAM AMES 888 WORCESTER STREET WELLESLEY, MA 02482	PROGRAM DIRECTOR 40	50,503.	1,680.	10,483.
LAUREN PAYNE 888 WORCESTER STREET WELLESLEY, MA 02482	PROGRAM DIRECTOR 40	48,006.	1,680.	10,483.
PAUL RHINHART 888 WORCESTER STREET WELLESLEY, MA 02482	CFO 40	25,576.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		204,385.	5,910.	31,449.

FORM 990

PART VIII - RELATIONSHIP OF ACTIVITIES TO  
ACCOMPLISHMENT OF EXEMPT PURPOSES

STATEMENT 9

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	INCOME IS PRODUCED PRINCIPALLY THROUGH GOVERNMENT CONTRACTS WHICH COMPENSATE THE ORGANIZATION BASED ON BED DAYS FOR GROUP HOMES OR FOSTER CARE. SUCH INCOME PERMITS THE ORGANIZATION TO STAFF, RUN AND MAINTAIN GROUP HOMES AND COMPENSATE FOSTER FAMILIES.
93B	INCOME IS PRODUCED PRINCIPALLY THROUGH GOVERNMENT CONTRACTS WHICH COMPENSATE THE ORGANIZATION BASED ON NUMBER OF FAMILIES OR INDIVIDUALS COUNSELED OR PLACED FOR REFUGEE SERVICES. SUCH INCOME PERMITS THE ORGANIZATION TO PROVIDE NEW REFUGEES TO THE US WITH COUNSELING FOR LANGUAGE, LIVING, AND EMPLOYMENT SKILLS.
93C	INCOME IS PRODUCED PRINCIPALLY THROUGH GOVERNMENT CONTRACTS WHICH COMPENSATE THE ORGANIZATION BASED ON NUMBER OF CHILDREN PLACED OR FAMILIES COUNSELED FOR ADOPTION SERVICES. SUCH INCOME PERMITS THE ORGANIZATION TO PLACE ADOPTIVE CHILDREN WITH FAMILIES AND PROVIDE COUNSELING AND SUPPORT.
93D	INCOME IS PRODUCED PRINCIPALLY THROUGH GOVERNMENT CONTRACTS WHICH COMPENSATE THE ORGANIZATION BASED ON THE NUMBER OF CARS REFURBISHED AND ASSIGNED TO INDIVIDUALS AND RELATED COUNSELING TO ENABLE THE INDIVIDUALS TO MAINTAIN EMPLOYMENT. SUCH INCOME PERMITS THE ORGANIZATION TO PROVIDE TRANSPORTATION TO WORK FOR INDIVIDUALS WHO OTHERWISE COULD NOT MAINTAIN EMPLOYMENT. PROVIDING ALL THE ABOVE COMMUNITY SERVICE PROGRAMS TO CHILDREN, FAMILIES, REFUGEES, AND THE DEVELOPMENTALLY DISABLED ALLOWS THE ORGANIZATION TO FULFILL ITS EXEMPT PURPOSE.

SCHEDULE A

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

STATEMENT 10

PAYROLL COMPENSATION FOR OFFICERS OF ORGANIZATION

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

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

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

<b>Part II</b>	<b>Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.</b>		
Type or print.  File by the extended due date for filing the return See instructions	Name of Exempt Organization <b>LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.</b>		Employer identification number <b>04-3566243</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>888 WORCESTER ST SUITE 160</b>		For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>WELLESLEY, MA 02482</b>		

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

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

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

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

- 4 I request an additional 3-month extension of time until MAY 16, 2005.  
 5 For calendar year \_\_\_\_\_, or other tax year beginning JUL 1, 2003 and ending JUN 30, 2004.  
 6 If this tax year is for less than 12 months, check reason:  Initial return     Final return     Change in accounting period

7 State in detail why you need the extension  
**ADDITIONAL INFORMATION IS NECESSARY TO FILE A COMPLETE AN ACCURATE RETURN**

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

**Signature and Verification**

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

Signature  Title **CPA** Date

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

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

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

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

Type or print	Name
	Number and street (include suite, room, or apt. no.) Or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)

323832  
05-01-03

E If you are filing for an additional (not automatic) 3-Month Extension, complete only Part II and check this box ~~~~~ | X
Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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

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

Table with 3 columns: Name of Exempt Organization (LUTHERAN COMMUNITY SERVICES OF MASSACHUSETTS, INC.), Employer identification number (04-3566243), and City/town/post office/state/ZIP code (WELLESLEY, MA 01760).

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

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

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

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

- 4 I request an additional 3-month extension of time until MAY 16, 2005
5 For calendar year ~~~~~, or other tax year beginning JUL 1, 2003 and ending JUN 30, 2004
6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

7 State in detail why you need the extension
ADDITIONAL INFORMATION IS NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN

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

Signature and Verification

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

Signature | [Handwritten Signature] Title | CPA Date | 2-9-05

Notice to Applicant - To Be Completed by the IRS

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

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

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

Table with 2 columns: Name, Number and street (include suite, room, or apt. no.) Or a P.O. box number, City or town, province or state, and country (including postal or ZIP code)

323832 05-01-03