## 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

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

Α	For	the 2001 calend	lar year, o	or tax year be	ginning	, 2001	, and	ending		<del></del>		
В	Checl	k if applicable		C Name of org	janization			<u></u>	D Em	ployer identi	fication Number	<u></u>
		Address change	Please use IRS label	DELPHI A	CADEMY OF E	BOSTON, INC				1-26990		
		Name change	or print or type	Number str	eet (or PO box if mail	is not delivered to street addr	) Ro	om/suite		phone numb		
		nitial return	See specific	564 BLUE	HILL AVENU	JE			Ī .		33-9610	
	F	inal return	Instruc tions	City Town o	or Country	Sta	te ZIF	Code + 4		ounting hod	Cash X	Accrual
		Amended return		MILTON		MA	۹ ٥	2186		Other (spec		Accidai
		Application pending	Section	on 501(c)(3) o	rganizations and	4947(a)(1) nonexempt		H and I are not applic	able to S		<del></del>	
			charit	able trusts m 990 or 990-E	ust attach a comp	leted Schedule A		H (a) Is this a grou				X No
_	Mak		(FOITH	, 330 or 330-E	.Z)			H (b) If 'yes enter			L	<u> </u>
<u>u</u> _	vvep	site >			<del></del>	<del></del>		H (C) Are all affilia			Yes	X No
J		anization type	_	X 501(c)	<b>3</b> .		1	(If no attac			ıns)	[A] NO
_	<u> </u>	ck only one)			3 ◀ (insert no		527	H (d) Is this a sepa				
n	\$25	ok nere ► ∐ if 000. The organ	tne organ azatının de	ilzation's gros	ss receipts are noi	mally not more than S, but if the organization	_	organization				X No
	rece	uved a ⊧orm 990	0 Packadi	e in the mail.	it should file a ref	urn without financial da	ata	I Enter 4 de	ait aroi.	D GEN	<u> </u>	1/1/10
	Som	e states require	e a compli	ete return							on is <b>not</b> require	
<u>L</u>	Gros	s receipts Add	l lines 6b,	8b, 9b, and	10b to line 12 ► 1	,466,267	-	to attach Sch	edule B (	(Form 990 9	990 EZ, or 990 P	F)
Pa	rt I	Revenue	, Expen	ses, and C	hanges in Net	Assets or Fund B	alan				<del></del>	<del></del> _
	7				lar amounts recei					1		
	a	Direct public s					1 1	28	651			
	Ŀ	Indirect public	: support				11			1		
	c	Government c	ontributio	ns (grants)			10			1 1		
	۰	Total (add lines la through 1c) (ca	ash \$		,838 noncash	<b>.</b>	)	<del></del>		1 <b>d</b>	165	, 838
	2	Program servi	ice revent			nd contracts (from Par	t Vil.	line 93)		2	1,300	
	3	Membership d				`	·	· · · <b>,</b>		3	1,500	, ,,,,,
	4	Interest on say	vings and	temporary ca	ash investments					4	24	, 868
	5	Dividends and	Interest f	from securitie	s					5		, 000
	6a	Gross rents					61	•				
	b	Less rental ex	xpenses				61	<b>5</b>		1 1		
	c	: Net rental inco	ome or (lo	ss) (subtract	line 6b from line 6	a)			-	6c		
R	7	Other investm	ent incom	ie (describe	► See Oth	ner Investment Income	State	ement	)	7	-25	,011
KE>EZU	8a	Gross amount	from sale	es of assets c	ther	(A) Securities		(B) Other				, 011
N		than inventory		, o o , dosois o			8a	1				
Ĕ		Less cost or o			xpenses		81					
	c	Gain or (loss) (atta	ach schedule	a)			80	-				
					olumns (A) and (E	3))		<u>-</u>		8d		
- (		Special events			•							
	a	Gross revenue		uding 💲 _		of contributions		-				
		reported on lin	,				9	Do				
					draising expenses		9/1	LECE	IVE	-		
ŀ					ents (subtract line	9b from line 9a)	109	8	IZV	) 9c 7		
					and allowances					70		
<b>,</b>		Less cost of g					Nor	<u> </u>	2002	121		
3						act line 10b from line 10a)	1	00=	-00/2	103		
<u></u>	11	Other revenue					_	- UGDEN	I F	J1€		
STHEORY NELLANDER	12				5, 6c, 7, 8d, 9c, 10	0c, and 11)			U	12	1,466,	267
₹	13	Program service								79	1,152,	980
P	14				14, column (C))					14	132,	314
ויָּבר	15	Fundraising (fr								15	12,	480
T,	16	Payments to a								16		
≨⊹	17	Total expense:				<del></del>				17	1,297,	774
<b>1</b>	18				act line 17 from lin					18	168,	493
Ş	19					line 73, column (A))				19	653,	204
Λį	20				palances (attach e					20		
	21	iner assets or f	lund balar	ices at end o	t year (combine lir	nes 18, <u>19,</u> and 20)		_	ſ	21	821,	697

Form **990** (2001

Page 2

Fart 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

Ε.	o not include amounts reported on line 6b, 8b 9b, 10b, or 16 of Part I		(A) Total	( <b>B)</b> Program services	(C) Management and general	( <b>D</b> ) Fundraising	
22	Grants and allocations (att sch)						
	(cash \$					,	
	non cash \$)	22			1		
23	Specific assistance to individuals (att sch)	23				્ ૯ ૧	
24	Benefits paid to or for members (att sch)	24					
25	Compensation of officers, directors, etc	25	122,267	0	122,267	0	
26	Other salaries and wages	26	461,622	461,622	0	0	
27	Pension plan contributions	27					
28	Other employee benefits	28					
29	Payroll taxes	29	45,462	35,915	9,547	0	
30	Professional fundraising fees	30					
31	Accounting fees	31	3,311	3,311	0	0	
32	Legal fees	32	5,491	4,991	500	0	
33	Supplies ,	33	785	785	0	0	
34	Telephone	34	3,731	3,731	0	0	
35	Postage and shipping	35	4,154	4,154	0	0	
36	Occupancy	36	206,189	206,189	0	0	
37	Equipment rental and maintenance	37	0	0	0	0	
38	Printing and publications	38					
39	Travel	39	9,457	9,457	0	0	
40	Conferences, conventions, and meetings	40		-,			
41	Interest	41	894	894	0	0	
42	Depreciation, depletion etc (attach schedule)	42	25,607	25,607	0	0	
	Other expenses not covered above (itemize)		25,00,	23,00	<del></del>	<del></del>	
	ADVERTISING	43a	86,437	86,437	0	0	
	CURRICULUM COSTS	43b	145,352	145,352	0		
		43c	8,318	8,318	0	0	
	DUES & LICENSES	_	12,480	0,510	<del>0</del>	12,480	
	FUNDRAISING EXPENSES	43d	156,217	156,217	0	12,480	
44	See Other Expenses Strnt	43e	136,21/				
***	Total functional expenses (add lines 22 43) Organizations completing columns (B) (D), carry these totals to lines 13 - 15	44	1,297,774	1,152,980	132,314	12,480	
	Costs Check ► if you are following:						
Are a	ny joint costs from a combined educationa	l camp	oaign and fundraising sol			► Yes X No	
lf 'Ye	s,' enter (i) the aggregate amount of these	•			nount allocated to progra		
<b>\$</b> _	, (iii) the amount all	ocated	to management and ger	neral 🔰	, and (iv) the	e amount allocated	
	ndraising \$					<u> </u>	
	据 Statement of Program Serv	ice /					
What	is the organization's primary exempt purpo	ose? •	PRIVATE SCI	<u> 100L </u>	, -,	Program Service Expenses (Required for 501(c)(3) and	
All or	ganizations must describe their exempt pus s served, publications issued, etc. Discuss ns & section 4947(a)(1) nonexempt charita	rpose achiev	achievements in a clear : /ements that are not mea	and concise manner. Sta esurable. (Section 501(c)	ite the number of (3) & (4) organ	(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)	
zatio	ns & section 4947(a)(1) nonexempt charita	ble tru	ists must also enter the	amount of grants & alloc	ations to others)		
	Delphi Academy of		ton, Inc.,	<u>a Massachus</u>		•	
		-	ized exclus		educational	and	
	charitable purposes.			g its exempt	purpose du	ring	
	2001, the organizati	on -	operate@rants and	d allocations \$	0 )	1,152, <u>980</u>	
	a day school in M	ilt	on, Massachı	usetts (the	L .	demy	
	on Boston). To fu	lfi	II its exem	pt purpose	in the fut	ıre,	
	the organization wil	$1^{-}$	oncentrate o	n the expans	ion and qua	lity	
	of its K-8 grant edu						
c					<del>′</del>		
•	<b></b>						
	<b></b>						
			(Crante and	d allocations			
_	(Grants and allocations \$ )						
c	g						
			<b></b>	<b>-</b>			
		- <del>-</del> -					
				d allocations \$	··		
	Other program services		(Grants an	d allocations \$		1 152 000	
	Other program services Total of Program Service Expenses (sho	uld eq	(Grants an	d allocations \$ program services)	) 	1,152,980 Form <b>990</b> (2001)	

Part IV Balance Sheets (See instructions) **(B)** End of year (A) Where required attached schedules and amounts within the description Beginning of year column should be for end of-year amounts only 43,967 45 3.075 Cash - non interest bearing 458,247 238,338 46 46 Savings and temporary cash investments 47 a 5.255 47 a Accounts receivable 1,698 47 c 5.255 b Less allowance for doubtful accounts 47 b 48 a 48a Pledges receivable 48b 48 c b Less allowance for doubtful accounts 49 49 Grants receivable Receivables from officers, directors, trustees, and key 50 employees (attach schedule) 51 a 51 a Other notes & loans receivable (attach sch) 51b 51 c **b** Less allowance for doubtful accounts 52 52 Inventories for sale or use 53 53 Prepaid expenses and deterred charges 54 ► Cost FMV 54 Investments - securities (attach schedule) 55 a 55a Investments - land, buildings, & equipment basis **b** Less accumulated depreciation 55 b 55 c (attach schedule) 203,043 56 191,473 L-56 Stmt 56 Investments — other (attach schedule) 587,993 57a Land, buildings, and equipment basis 57 a **b** Less accumulated depreciation 282,318 57 c 328,114 L-57 Stmt 57 b 259,879 (attach schedule) 58 58 Other assets (describe ► 986, 164 769,364 59 Total assets (add lines 45 through 58) (must equal line 74) 7.049 60 9.613 Accounts payable and accrued expenses 61 61 Grants payable 109,111 62 154.854 62 Deferred revenue 63 63 Loans from officers, directors, trustees, and key employees (attach schedule) 64 a 64a Tax exempt bond liabilities (attach schedule) **b** Mortgages and other notes payable (attach schedule) 64 b 65 65 Other liabilities (describe ► 116,160 66 164.467 66 Total liabilities (add lines 60 through 65) Organizations that follow SFAS 117, check here X and complete lines 67 N E T through 69 and lines 73 and 74 653,204 821,697 67 67 Unrestricted 68 68 Temporarily restricted 69 69 Permanently restricted Organizations that do not follow SFAS 117, check here and complete lines R 70 through 74 FUND 70 70 Capital stock, trust principal, or current funds 71 71 Paid in or capital surplus, or land, building, and equipment fund BALANCES 72 72 Retained earnings, endowment, accumulated income, or other funds

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.

653,204

769.364

73

74

821,697

986.164

Total net assets or fund balances (add lines 67 through 69 or lines 70 through

72, column (A) must equal line 19 and column (B) must equal line 21) 74 Total liabilities and net assets/fund balances (add lines 66 and 73)

Pai	1 IV-A	Recon	ciliation of Reven ial Statements wi turn (See Instruct	ue th I	per Audited Revenue	Pa	rt IV-B Reconcili Fınancial per Retur	Statements with	es	per Audited
a	Total reve	enue, gains, ed financial	and other support statements	а	1,491,278		Total expenses and financial statements	losses per audited		1,297,774
b		ts include line 12, Fo	d on line <b>a</b> but orm 990		,	ь	Amounts included o	n line <b>a</b> but not	<u> </u>	1,231,114
(1)	Net unregains or investment	n	s			, C	1) Donated serv ices and use of facilities			
(2)	Donated ices and of facilit	d use	\$			,	2) Prior year adjust ments reported on line 20, Form 990			
(3)	Recoveries year grant		\$	·			3) Losses reported on line 20, Form 990	· · · · · · · · · · · · · · · · · · ·		
(4)	Other (s					(4	4) Other (specify)	· <del></del>	ŀ	
		<del>-</del>	ς .			4	<sub>•</sub>	•		
	Add amou	ints on lines	(1) through (4)	ь		]	Add amounts on lines (1)	through (4)	Ь	
c	Line a n	ninus line	ь ►	c	1,491,278	c	Line a minus line b	<b>►</b>	c	1,297,774
d			d on line 12, t on line <b>a</b> *			d	Amounts included or Form 990 but not on	n line 17, Fine <b>a:</b>		
(1)	Investmen not includ 6b Form 9	ed on line	<b>\$</b> -25,011			<u> </u>	I) Investment expenses not included on line			
(2)	Other (s		-23,011			(2	6b, Form 990 <b>\$</b> 2 <b>)</b> Other (specify)			
			\$				~s			
	Add am	ounts on	lines (1) and (2)	d	-25,0 <u>11</u>	_	Add amounts on line	es (1) and (2)	d	
e	Total rev 990 (line	venue per e c plus la	r line 12, Form	e	1,466,267	e	Total expenses per l 990 (line c plus line	line 17, Form	e	1,297,774
Part				Tr	istees, and Key E	mple	yees (List each one	even if not compen	sate	d, see instructions)
			and address	(E	Title and average he per week devoted to position	ours	(C) Compensation (if not paid, enter -0-)	(D) Contributions employee benefi plans and deferre compensation	to t	(E) Expense account and other allowances
		RRISON							_	
DOR	<u>HCESTI</u>	ER, MA	02124	PF	RESIDENT	47	60,315		0	0
	CFT5 T	NUCCIO , MA	- <b></b>	٦_ إ	REASURER	40	28 052			0
		PERKIN	S	<del> ''</del>	VENJONEK	40	28,053		<u> </u>	0
DOR	CHEST	ER, MA		]vi	SECRETARY A	46	33,899	'	0	0
		PERKIN		-	_					
		ER, MA RRISON		V	Р 4	46	0		0	0
		ER, MA		-  D 1	RECTOR 4	47	0		0	
		ERKIN		Ι.		*/			_	<u> </u>
		ER, MA		D:	IRECTOR 4	46	. 0	<u></u>	0	_ 0
		NDCC10		┨		ا۔				-
KAN	DOLPH,	, MA		D:	RECTOR	40	0		0	0
			<del>-</del>							
				-						
			<b></b>	<del> </del>	··				Ť	
	• .							<del></del>		
75	than \$	100,000 fi	director, trustee, or ke rom your organization ovided by the related o	and	all related organization	egate ons, of	compensation of more f which more than	,	<b>-</b> [	]Yes 💢 No

If 'Yes,' attach schedule - see instructions

▶ 92

and enter the amount of tax exempt interest received or accrued during the tax year

Latt All	Analysis of Income-Produc		business income		ction 512, 513, or 514	
<b>Note</b> Ente	er gross amounts unless indicated	(A) Business code	(B) Amount	(C) Exclusion code	( <b>D</b> ) Amount	(E) Related or exempt function income
<b>93</b> Pro	ogram service revenue					
	JITION & FEES					1,299,044
<b>b</b> B0	OOK_SALES	611110		03		1,528
c						
d						<u> </u>
е						
f Me	dicare/Medicaid payments					
-	s & contracts from government agencies					
	mbership dues and assessments					2.22
	rest on savings & temporary cash invmnts					24,868
	ridends & interest from securities					
	rental income or (loss) from real estate					
	ot financed property		<del>-</del>		<del></del>	
	debt financed property			<del></del>	<del></del>	
	rental income or (loss) from pers prop					-25,011
	ner investment income in or (loss) from sales of assets					-25,011
	ir or (1055) from sales of assets ier than inventory					
<b>101</b> Net	income or (loss) from special events					
102 Gro	ss profit or (loss) from sales of inventory					
<b>103</b> Oth	ner revenue a		· · · · · · · · · · · · · · · · · · ·			
с						
d						
е						
	ototal (add columns (B) (D), and (E))					1,300,429
	tal (add line 104, columns (B), (D), a		- 1 - 10 F 4/		<u> </u>	1,300,429
	105 plus line 1d Part I should equ					
	Relationship of Activities to					
Line No ▼	Explain how each activity for which of the organization's exempt purpo	h income is reposes (other tha	ported in column (E) in by providing funds	of Part VII contribution for such purposes	ited importantly to the	accomplishment
93a	THE EXEMPT ORGANIZATI				S	
	EXEMPT PURPOSE BY PRO	VINDING I	NSTRUCTION &	TRAINING TO		
	INDIVIDUAL STUDENTS					
	See Relationship of Activities to th	e Accomplishr	nent of Exempt Purp	oses Statement		
Part IX	Information Regarding Tax	able Subsid	liaries and Disre	garded Entities	(See instructions)	N/A
	(A)	(B)	-	(C)	(D)	(E)
Name	, address, and EIN of corporation,	Percentage	-4	of activities	Total	End of year
	rtnership, or disregarded entity	ownership int		or activities	ıncome	assets
			%			
			%			
			%			
			%			1
Part X	Information Regarding Tra				<del></del> -	
a Did th	ie organization, during the year, receive any fu	nds directly or inc	lirectly, to pay premiums (	on a personal benefit cor	ntract7	Yes X No
	he organization, during the year, pa			on a personal bene	fit contract?	Yes X No
Note	If Yes' to <b>(b),</b> file Form 8870 <b>and</b> Fo					
	Under penalties of perjury. I declare that I ha true correct and complete Declaration of p	ive examined this r	eturn including accompany officer) is based on all info	ying schedules and stater	ments, and to the best of my	knowledge and belief it is
Please	- Alles 4 19	644104	5	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	124	4 2002
riease Sign	Signature of Officer	yask	<del></del>	<del></del>	Date / 3 7 /	ray sas
Here	E//20 /	Care	isan	PRES 15		
	Type or Print Name and Title	Gar	(SOI)	12011	101	
	/			Date	O Prana	rer's SSN or PTIN (see
Paid	Preparer s Signature		- 100			rer's SSN or PTIN (see ral Instruction W)
Pre-		M CDA-	. 417.	[04/29/02	employed X 020	<del>-38-2400</del>
parer's Use	Firm's name (or SN BROW yours it	•	0.304		loa 3010-	005
Only	self employed)  and address and ZIP + 4  Braintree		e 304 MA 1	12184-2504	EIN ►  04-28183	848-0636

### Schedule A (Form 990 or 990-EZ)

### 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)

2001

OMB No 1545 0047

Supplementary Information — (see separate instructions)

Department of the Treasury Internal Revenue Service Must be completed by the above organizations and attached to their Form 990 or 990-EZ Name of the Organization Employer Identification Number 04-2699036 DELPHI ACADEMY OF BOSTON, INC Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See instructions List each one If there are none, enter None.) (d) Contributions to employee benefit plans & deferred (c) Compensation (a) Name and address of each (b) Title and average (e) Expense employee paid more than \$50,000 account and other hours per week devoted to position allowances compensation NONE Total number of other employees paid NONE over \$50,000 Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services (See instructions List each one (whether individuals or firms) If there are none, enter 'None') (a) Name and address of each independent contractor paid more than \$50,000 (b) Type of service (c) Compensation NONE

Total number of others receiving over

NONE

Sche	dule	A (Form 990 or 990 EZ) 2001 DELPHI ACADEMY OF BOSTON, INC 04-2699036	5	F	age 2
Pái	t III	Statements About Activities (See instructions )		Yes	No
1	Dur to ir	ing the year, has the organization attempted to influence national, state, or local legislation, including any attempt influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid			
		ncurred in connection with the lobbying activities			۱
	(Mu	st equal amounts on line 38, Part VI-A, or line i of Part VI-B)	1		X
	org	anizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A. Other anizations checking 'Yes, must complete Part VI B <b>and</b> attach a statement giving a detailed description of the bying activities.		•	
2	sub	ing the year, has the organization, either directly or indirectly, engaged in any of the following acts with any stantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any able organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal eficiary? (If the answer to any question is Yes attach a detailed statement explaining the transactions)			
,	Sal	e, exchange, or leasing of property?	2a		X
	<b>)</b> Ler	ding of money or other extension of credit?	2b		Х
	- Fur	nishing of goods, services, or facilities?	2c		Х
	<b>L</b> i ui	See Pt V, Fm 990			
	d Day	ment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2 d	Х	1
	uray	ment of compensation (or payment of reintbarsoment of expenses in more than \$1,000)			†
	. Tra	nsfer of any part of its income or assets?	2 e		X
	er ii a	inster of any part of its income or assets	<del>  </del>		<u> </u>
2	Do	es the organization make grants for scholarships, fellowships, student loans, etc? (See <b>Note</b> below )	3		X
3		you have a section 403(b) annuity plan for your employees?	4		X
. 4			<del></del>		<del> </del>
<b>Not</b> grai	e Att	ach a statement to explain how the organization determines that individuals or organizations receiving loans from it in furtherance of its charitable programs qualify to receive payments			
Pa	rt IV	Reason for Non-Private Foundation Status (See instructions )			-
The	orga	nization is not a private foundation because it is (please check only <b>One</b> applicable box)			
5		A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)			
6	X	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 tederal, 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 (Also complete the <b>Support Schedule</b> in Part IV A.)	170(b)	(1)(A)	)(IV)
11	a	An organization that normally receives a substantial part of its support from a governmental unit or from the general p Section $170(b)(1)(A)(v)$ (Also complete the <b>Support Schedule</b> in Part IV A)	ublic		
11	b 🗌	A community trust Section 170(b)(1)(A)(vi) (Also complete the <b>Support Schedule</b> in Part IV A.)			
12		An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and from activities related to its charitable, etc. functions — subject to certain exceptions, and (2) no more than 33-1/3% of from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired organization after June 30—1975. See section 509(a)(2)—(Also complete the Support Schedule in Part IV A.)	its su	oport	pts
13		An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organization (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 section 509(a)(3))	anizatio ) (See	ns	
		Provide the following information about the supported organizations (See instructions)			
		(a) Name(s) of supported organization(s)	(b) Li	ne nu n abo	
					-
_14		An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)			

	You may use the worksheet in the					ccounting	7 N/A
	ndar year (or fiscal year nning in)	<b>(a)</b> 2000	<b>(b)</b> 1999	<b>(c)</b> 1998	<b>(d)</b> 1997		(e) Total
15	Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)						
16	Membership fees received			··-			
17	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose						
18	Gross income from interest, dividends amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975						
19	Net income from unrelated business activities not included in line 18						
20	Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
21	The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						
22	Other income Attach a schedule Do not include gain or (loss) from sale of capital assets						
	Total of lines 15 through 22						
24	Line 23 minus line 17						
	Enter 1% of line 23	1					
	Organizations described on line		ter 2% of amount in co	* *		26a	
t	Prepare a list for your records to show the supported organization) whose total gifts return. Enter the total of all these excess.	for 1997 through 2000 exces	ibuted by each person (othe ided the amount shown in li	r than a governmental u ne 26a <b>Do not file this</b>	nit or publicly list with your	26b	
c	: Total support for Section 509(a)(	1) test. Enter line 24,	column (e)		•	26 c	
C	Add Amounts from column (e) f			19			
	D. I.I	<b>22</b>	• • • • • • • • • • • • • • • • • • • •	26 в			
	Public support (line 26c minus lir Public support percentage (line )	•	ad bu lina 26a (danam	mator))		26 e 26 f	%
	Organizations described on line		ed by line 200 (denoin	illatol))		201	/0
	For amounts included in lines 15 name of, and total amounts rece such amounts for each year	, 16, and 17 that were ived in each year from	n, each 'disqualified p	erson <b>' Do not file</b> t	this list with your	<b>return</b> Er	iter the sum of
	(2000)	(1999)	(1998) _		(1997)		
ļ	For any amount included in line show the name of, and amount r \$5,000 (Include in the list organ computing the difference betwee (the excess amounts) for each y	eceived for each year izations described in I n the amount receive ear	, that was more than ines 5 through 11, as d and the larger amou	the <b>larger</b> of (1) the well as individuals int described in (1)	e amount on line 2 ) <b>Do not file this l</b> i or <b>(2),</b> enter the s	25 for the your st with you um of thes	year or <b>(2)</b> bur return After se differences
	(2000)	(1999)	(1998) _		<sup>(1997)</sup>		
(	: Add Amounts from column (e) f	or lines 15		16			
		20 _	nd line 27b total			27 c	
	i Add Line 27a total Public support (line 27c total mir		nd line Z/D (otal		<b>;</b>	27 e	
	Total support for section 509(a)(	· ·	from line 23, column a	(e) ► 27f		-/-	<del></del>
	Public support percentage (line			· · · · · · · · · · · · · · · · · · ·	•	27 g	%
	n Investment income percentage (				or)) <b>&gt;</b>		%
	Unusual Grants For an organiza	ation described in line	10 11 or 12 that rec	eived any unusual	grants during 1997	7 through	2000, prepare a
	list for your records to show, for nature of the grant <b>Do not file the</b>	eacn year, the name nis list with your retur	or the contributor, the <b>'n</b> Do not include thes	e grants in line 15	or the grant, and a	a priet des	scription of the

Schedule A (Form 990 or 990 EZ) 2001 DELPHI ACADEMY OF BOSTON, INC

Part V Private School Questionnaire (See instructions)

(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?	29	Х	
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?	30	Χ	**
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?	31	Х	
	If 'Yes, please describe, if No, please explain (If you need more space, attach a separate statement)  THE SCHOOL PUBLISHES THEIR NONDISCRIMINATION POLICY  YEARLY IN THE LOCAL NEWSPAPERS			
32	Does the organization maintain the following <b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?	32 a	X	
	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	Х	
	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32 c	X	
	d Copies of all material used by the organization or on its behalf to solicit contributions?	32 d	X	
	If you answered No to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
	a Students' rights or privileges?	33a		Х
	<b>b</b> Admissions policies?	33b		X
	c Employment of faculty or administrative staff?	33 c		X
	d Scholarships or other financial assistance?	33d		X
	e Educational policies?	33e		Х
	f Use of facilities?	33f		Х
	g Athletic programs?	33g		X
	h Other extracurricular activities?	33h		X
	If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement)	-		
34	a Does the organization receive any financial aid or assistance from a governmental agency?	34 a		X
	<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	34 b		X
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	X	

### Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)

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

Chec	k ► a	If the organization belongs	to an affiliated group	Check ► b		ıf you che	cke	d 'a' and 'limited contr	rol' provisions apply
			bbying Expenditue means amounts paid o					(a) Affiliated group totals	(b) To be completed for all electing organizations
36	Total lo	obying expenditures to influen	ce public opinion (grassi	roots lobbying)		3	6		0
37	Total lo	obying expenditures to influen	ce a legislative body (dir	rect lobbying)		3.	7 🗌		-
38	Total lo	bbying expenditures (add lines	36 and 37)			3:	8		0
39	Other e	xempt purpose expenditures				3:	9	<del>.</del>	
40	Total ex	empt purpose expenditures (a	idd lines 38 and 39)			4	0	<u> </u>	0
41	Lobbyin	g nontaxable amount. Enter th	e amount from the follo	wing table –			$\top$		
	If the ar	nount on line 40 is	The lobbying nont	axable amount is	; —				
	Not ove	r \$500,000	20% of the amount	t on line 40	_	7			
	Over \$500	,000 but not over \$1,000,000	\$100,000 plus 15% of t	the excess over \$500,0	00		-		
	Over \$1,0	00,000 but not over \$1,500 000	\$175 000 plus 10% of t	the excess over \$1,000	,000	) <del> </del> [4	1		0
	Over \$1,56	00,000 but not over \$17 000,000	\$225,000 plus 5% of th	e excess over \$1,500,0	000				
	Over \$1	7,000,000	\$1,000,000		_	_			
42	Grassro	ots nontaxable amount (enter	25% of line 41)			4.	2		0
43	Subtrac	t line 42 from line 36. Enter 0	If line 42 is more than	line 36		4	3	·	0
44	Subtrac	t line 41 from line 38. Enter 0	if line 41 is more than	line 38		4	4		0
	Caution	If there is an amount on eith	er line 43 or line 44 you	u must file Form	472	20	T		
			4 -Year Averaging	Period Under	Sa	ction 5	71/1	•)	

(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 )

			Averaging Penod			
_	Calendar year (or fiscal year beginning in) ►	<b>(a)</b> 2001	<b>(b)</b> 2000	<b>(c)</b> 1999	<b>(d)</b> 1998	(e) Total
45	Lobbying nontaxable amount					
46	Lobbying ceiling amount (150% of line 45(e))					
<b>4</b> 7	Total lobbying expenditures					
48	Grassroots non taxable amount			- 1		
49	Grassroots ceiling amount (150% of line 48(e))					
50	Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI A) (See instructions.)

M / 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
- ${\bf h}$  Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i 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

		117.71
Yes	No	Amount
<u> </u>		
ļ		
L <u></u>		

## Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See instructions)

<b>51</b> Did the	reporting organization of	directly or and	irectly engage in any of the following	with any other organization describe g to political organizations?	ed in section	501(	<b>;</b> )
of the	Code (other than section	501(c)(3) or capization to	ganizations) or in section 527, relatin a noncharitable exempt organization	g to political organizations?	ſ	Yes	No
a iransi (i)Ca		yanızatıon to	a noncharitable exempt organization	101	51a (ı)		X
• • •	her assets				a (II)		X
<b>b</b> Other	transactions					,	
			ncharitable exempt organization		b (i)		X
	rchases of assets from a				b (II)		X
• •	ental of facilities, equipme		assets		b (IV)		x
	eimbursement arrangeme Jans or Ioan guarantees	511 <b>13</b>			b (v)		X
		membership	o or fundraising solicitations		b (vı)		X
e Sharin	a of facilities, equipment	t mailing list	s other assets, or paid employees	(1) I I I I I I I I I I I I I I I I I I I	<u>  c  </u>		<u> </u>
<b>d</b> If the a	answer to any of the abo ods, other assets, or ser	ve is 'Yes, id vices given b	complete the following schedule. Colu by the reporting organization [If the o	imn (b) should always show the fair r rganization received less than fair m ods, other assets, or services receive	narket value i	n in	
	ansaction or sharing arra (b)	ngement, sh	ow in column (d) the value of the god	(d)			<del>-</del>
(a) Line no	Amount involved	Name of	noncharitable exempt organization	Description of transfers, transactions ar	nd sharing arrai	ngemen	ts
					<del></del> ·		
_				<u> </u>			
		<del>  -</del>				-	
		<u> </u>	<del></del>				
				<del></del>			
			<u> </u>				
descr	ibed in section 501(c) of	the Code (ot	nated with, or related to, one or more her than section 501(c)(3)) or in sect	e tax exempt organizations on 527?	► [] Ye	es X	No
<b>b</b> If Yes	s, complete the following	j scriedule _	(b)	(c)			
	<b>(a)</b> Name of organization		<b>(b)</b> Type of organization	(c) Description of relat	onship		
				-			
	<del></del>	_					
					<del></del>		
		_					
		_					
				1			

# Depreciation and Amortization (Including Information on Listed Property) > See separate Instructions > Attach this form to your return

OMB No 1545 0172

2001

67

Department of the Treasury Internal Revenue Service

(99)

identifying Number

	PHI ACADEMY OF BO	STON, INC					04	-269903 <u>6</u>
	ss or Activity to Which This Form Rel							
For	m 990, p <u>age 2</u>							
Pat	Election to Exp	ense Certain any 'listed propert	<b>Tangible Property</b> y, complete Part V bef	Under Section ore you complete i	<b>179</b> Part I			
1	Maximum dollar limitation I	f an enterprise zo	one business, see instru	ictions			1	\$24,000
2	Total cost of Section 179 pr	operty placed in s	service (see instructions	5)			2	
3	Threshold cost of Section 1	79 property befor	e reduction in limitation				3	\$200,000
4	Reduction in limitation Sub	tract line 3 from I	ne 2 If zero or less, er	nter 0			4	
5	Dollar limitation for tax year separately, see instructions	Subtract line 4 t			arried fi	ling	5	;
6		Description of property		(b) Cost (business	use only)	(c) Elec	ted cost	
								_
7	Listed property Enter amou	unt from line 27			7			_
8	Total elected cost of Section		dd amounts in column i	(c), lines 6 and 7			8	
9	Tentative deduction Enter	the smaller of line	5 or line 8				9	
10	Carryover of disallowed dec	duction from 2000	(see instructions)				10	
11	Business income limitation	Enter the smalle	r of business income (n	ot less than zero)	or line	5 (see instra	s) <u>11</u>	
12	Section 179 expense deduc	tion Add lines 9	and 10, but do not ente	r more than line 1	1		12	
13	Carryover of disallowed dec				▶ 13			
Note	Do not use Part II or Part I erty used for entertainment	III below for listed	property (automobiles	certain other vehi	cles ce property	ellular teleph /	ones c <del>e</del> rta	ain computers or
Pa	MACRS Depre (Do not include list		sets Placed in Serv	ice Only Durin	ıg You	ır 2001 Ta	x Year	
		<del></del>	Section A - General A	sset Account Elec	tion			
14	If you are making the electron more general asset according	ion under Section ounts, check this t	168(i)(4) to group any box. See instructions	assets placed in s	ervice (	during the ta	x year into	one ► □
		Section B	- General Depreciation	System (GDS) (S	ee instr	ructions)		
	(a) Classification of property	(b) Month and year placed in service	(C) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	Conve		(f) Method	(g) Depreciation deduction
15	3 year property							
	5 year property		19,766	5 0 yrs	H		200DB	3,954
	7 year property		3,147	7 0 yr <u>s</u>	Н	Y 2	200DB	449
	10 year property							
	15 year property		48,490	15 0 yrs	Н	Y :	L50DB	2,425

	in service	offiy - see instructions)				
15a 3 year property						
<b>b</b> 5 year property		19,766	5 O yrs	<u> HY</u>	200DB	3,954
<b>c</b> 7 year property		3,147	7 0 yr <u>s</u>	HY	200DB	449
d 10 year property						
e 15 year property		48,490	15 0 yrs	HY	150DB	2,425
f 20 year property						
g 25 year property			25 yrs		S/L	
h Residential rental			27 5 yrs	MM	S/L	
property			27 5 yrs	MM	S/L	
ı Nonresidential real			39 yrs	MM	S/L	
property				MM	S/L	
	Section C	- Alternative Depreciati	on System (ADS) (	See instruction	ons)	
16a Class life					S/L	
<b>b</b> 12 year	_		12 yrs		S/L	
c 40 year			40 yrs	MM	S/L	
Part III Other Depre	ciation (Do not in	iclude listed property ) (9	See instructions)			
17 GDS and ADS deduction	s for assets placed	f in service in tax years	beginning before 2	001	17	18,779

Pai	till Other Depreciation (Do not include listed property ) (See instruction	is)			
17	17 GDS and ADS deductions for assets placed in service in tax years beginning before 2001		17	18,779	
	Property subject to Section 168(f)(1) election			18	
	ACRS and other depreciation			19	
Pa	t IV Summary (See instructions)		•		
20	Listed property. Enter amount from line 26			20	
21	<b>Total</b> Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here your return. Partnerships and S corporations — see instructions.	and on th	e appropriate lini	es of <b>21</b>	25,607
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs	22	<u> </u>		
					E 4ECO (000)

41

42

Amortization of costs that began before your 2001 tax year

Total Add amounts in column (f) See instructions for where to report

Form 4562 (2001) DELPHI ACADEMY OF BOSTON, INC 04-2699036 Page 2 Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement) Note For any vehicle for which you are using the standard mileage rate or deducting lease expense complete only 23a 23b columns (a) through (c) of Section A all of Section B and Section C if applicable Section A – Depreciation and Other Information (Caution) See instructions for limits for passenger automobiles 23a Do you have evidence to support the business/investment use claimed? No 23b If 'Yes, is the evidence written? Yes Yes No (b) (c) Business/ (d) (e) **(f)** (g) (h) (1) Type of property (list vehicles first) Date placed Cost or other basis Basis for depreciation Recovery period Elected Method/ Depreciation deduction investment (business/investment Convention Section 179 percentage 24 Property used more than 50% in a qualified business use (see instructions) 25 Property used 50% or less in a qualified business use (see instructions) 26 Add amounts in column (h) Enter the total here and on line 20, page 1 26 27 Add amounts in column (i) Enter the total here and on line 7, page 1 27 Section B - Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner or other more than 5% owner, or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles (a) (b) (c) (d) (e) **(f)** Total business/investment miles driven Vehicle 1 Vehicle 2 Vehicle 3 during the year (do not include commuting Vehicle 4 Vehicle 5 Vehicle 6 miles - see instructions) 29 Total commuting miles driven during the year 30 Total other personal (noncommuting) miles driven Total miles driven during the year. Add lines 28 through 30 Yes No Yes No No Yes Yes No Yes No Yes No 32 Was the vehicle available for personal use during off duty hours? Was the vehicle used primarily by a more than 5% owner or related person Is another vehicle available for personal use? Section C — Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions) Yes No 35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your 36 employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners Do you treat all use of vehicles by employees as personal use? Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) Note If your answer to 35 36 37 38 or 39 is 'Yes do not complete Section B for the covered vehicles Part VI Amortization (a) (b) (c) (d) (e) (f) Description of costs Date amortization begins Amortizable Code Amortization Amortization for this year amount Section period or percentage Amortization of costs that begins during your 2001 tax year (see instructions)

41

42

Form 990, Page 1, Line 7

### Other Investment Income Statement

Other investment income (describe)

LOSS ON INVESTMENT-UNREALIZED

<u>-2</u>5,011

Total

-25,011

Form 990, Page 2, Part II, Line 43

### Other Expenses Stmt

Other expenses not covered above (itemize)	(A) Total	(B) Program services	(C) Management and general	<b>(D)</b> Fundraising
INSURANCE JANITORIAL/MAINTENANCE LICENSE FEE STAFF TRAINING	7,516 43,809 88,594 16,298	7,516 43,809 88,594 16,298	0 0 0 0	0 0 0 0
Total	156,217	156,217	0	0

Form 990, Page 3, Part IV, Line 56

### **Investments - Other Statement**

Line 56 — Investments - Other	Beginning of Year	End of Year
NORTHEAST INVESTORS TRUST MUTUTAL FUNDS MUTUAL OF AMERICA	115,393 87,650	116,924 74,549
Total	203,043	191,473

Form 990, Page 3, Part IV, Lines 57a & 57b

### Land, Buildings and Equipment Statement

	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
FURNITURE & FIXTURES	6,429	6,429	0
MACHINERY & EQUIPMENT	13,789	13,789	0
IMPROVEMENTS	284,206	146,748	137,458
MISCELLANEOUS	14,053	14,053	0
COMPUTER EQUIPMENT	280	280	0
COMPUTER EQUIPMENT	1,180	1,180	0
COMPUTER EQUIPMENT	2,011	2,011	0
CONSTRUCTION	83,178	12,356	70,822
CONSTRUCTION	31,736	4,511	27,225
CONSTRUCTION	18,837	2,556	16,281
EQUIPMENT	1,411	1,222	189
EQUIPMENT	1,943	1,683	260
EQUIPMENT	1,061	919	142
EQUIPMENT	1,000	866	134
CARPETS	5,562	4,817	745
CARPETS	630	545	85

Form 990, Page 3, Part IV, Lines 57a & 57b Land, Buildings and Equipment Statement

Continued

	(a) Cost/Other Basis	<b>(b)</b> Accumulated Depreciation	<b>(c)</b> Book Value
FURNITURE	119	103	16
FURNITURE	1,153	999	154
FURNITURE	7,255	6,284	971
FURNITURE	586	507	79
PLAYGROUND		11,031	1,705
EQUIPMENT	60	45	15
COMPUTERS		13,566	2,834
COPIER	3,240	2,680	560
EQUIPMENT	547	389	158
IMPROVEMENTS	3.975	2,236	1,739
FURN & FIXT	3,213	1,246	1,967
IMPROVEMENTS	48,490	2,425	46,065
COMPUTERS	13,493	2,699	10,794
COPIER	6,273_	1,255	5,018
FURNITURE	941	134_	807
<u>FURNITURE</u>	2,206	315	1,891
Total	587,993_	259,879	328,114

Form 990, Page 6, Part VIII

### Relationship of Activities to the Accomplishment of Exempt Purposes Statement

Line Number ▼	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)					
<u>93b</u>	THE EXEMPT ORGANIZATION'S BOOK SALES FURTHER ITS EXEMPT					
	PURPOSE OF PROVIDING EDUCATIONAL MATERIALS TO STUDENTS					
95	THE EXEMPT ORGANIZATION'S USE OF INTEREST BEARING ACCOUNTS					
	FURTHER ITS EXEMPT PURPOSE BY PROVIDING ADDITIONAL FUNDS					
	FOR THE SCHOOL'S USE					