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## Return of Organization Exempt From Income Tax

2008

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue ServiceUnder 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 2008 calendar year, or tax year beginning

7/1/2008

, and ending

6/30/2009

B Check if applicable

Address change  
 Name change  
 Initial return  
 Termination  
 Amended return  
 Application pending

Please use IRS  
label or  
print or  
type  
See  
Specific  
Instruc-  
tions

C Name of organization Centro Las Americas, Inc.

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

Room/suite

11 Sycamore Street

City or town, state or country, and ZIP + 4

Worcester

MA

01608

D Employer identification number

04-2714991

E Telephone number

(508) 798-1900

G Gross receipts \$

1,126,871

I Tax-exempt status  501(c) ( 3 ) ▶ (Insert no)  4947(a)(1) or  527

J Website: ► www.centrolasamericas.org

H(a) Is this a group return for affiliates?  Yes  NoH(b) Are all affiliates included?  Yes  No

If "No," attach a list (see instructions)

H(c) Group exemption number ►

K Type of organization  Corporation  Trust  Association  Other ►

L Year of formation 1977

M State of legal domicile MA

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities. To provide strength and unity within the Latino community of Worcester, Massachusetts through services that address the social, economic, cultural, recreational, educational and political problems within the city.		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	16
	5 Total number of employees (Part V, line 2a)	5	33
	6 Total number of volunteers (estimate if necessary)	6	15
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	106,803	74,193
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	893,710	917,256
	11 Other revenue (Part VIII, column (A), lines 5-6d, 8c, 9c, 10c, and 11e)	1,502	1,565
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	25,841	31,762
		1,027,856	1,024,776
Net Assets or Fund Balances	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	711,098	730,699
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ► 3,989		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	307,990	273,516
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,019,088	1,004,215
	19 Revenue less expenses Subtract line 18 from line 12	8,768	20,561
		Beginning of Year	End of Year
		393,132	414,510
		182,258	183,075
		210,874	231,435

## Part II Signature Block

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

Signature of officer

5/3/10

Date

Type or print name and title

Paid  
Preparer's  
Use Only

Preparer's  
signature

Marg L. L. CPA

Date

5-13-10

Check if  
self-  
employed► Preparer's identifying number  
(see instructions)

P00516264

Firm's name (or yours  
if self-employed),  
address, and ZIP + 4Love, Jarominski, Raymond, LLP  
397 Grove Street, Worcester, MA 01605

EIN

►

Phone no ► 508-797-5200

May the IRS discuss this return with the preparer shown above? (see instructions)

X Yes  No

**Part III Statement of Program Service Accomplishments (see instructions)**

1 Briefly describe the organization's mission

A multi-service, Latino organization whose primary purpose is to serve, empower, and advocate in the Greater Worcester Community

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes  No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code ..... ) (Expenses \$ 786,809 including grants of \$ 0 ) (Revenue \$ 917,256 )

Family and community services - Programs include family service programs that provide child protection case management, family skill building, and support to families with members who are developmentally disabled, community service programs that include a food program and social, economic, educational, health and advocacy programs, a workforce development program designed to help individuals in the community with job placement and entrepreneurial skills including training and technical assistance, an ESL program designed to prepare unemployed and underemployed people who are hampered by limited English proficiency for entry into the workplace by focusing on basic speaking, reading, writing, and job specific vocabulary.

4b (Code ..... ) (Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

4c (Code ..... ) (Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

4d Other program services (Describe in Schedule O )

(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

4e Total program service expenses ► \$ 786,809 (Must equal Part IX, Line 25, column (B))

**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

5 **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the U.S?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S? If "Yes," complete Schedule F, Part I

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III

17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I

18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?

c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

25a **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I

b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I

26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III

	Yes	No
1	X	
2	X	
3		X
4		X
5		
6		X
7		X
8		X
9		X
10		X
11	X	
12	X	
13		X
14a		X
14b		X
15		X
16		X
17		X
18	X	
19		X
20		X
21		X
22		X
23		X
24a		X
24b		
24c		
24d		
25a		X
25b		X
26		X
27		X

## Part IV Checklist of Required Schedules (continued)

28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee

- a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV
- b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV
- c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

	Yes	No
28a		X
28b		X
28c		X
29		X
30		X
31		X
32		X
33		X
34		X
35		X
36		X
37		X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable	1a	33
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	33
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)</i>	2b	X
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No," provide an explanation in Schedule O</i>	3b	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	
<b>b</b>	If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts	5a	X
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5b	X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5c	
<b>c</b>	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	6a	X
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible?	6b	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	7a	X
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7b	
<b>a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7c	X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7d	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7e	X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	7f	
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7g	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7h	
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	8	
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	9a	
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9b	
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>	10a	
<b>a</b>	Did the organization make any taxable distributions under section 4966?	10b	
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	11a	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter	11b	
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	12a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them )		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code )

**Section A. Governing Body and Management**

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions

1a Enter the number of voting members of the governing body      16  
 1b Enter the number of voting members that are independent      16

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?      2 X

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?      3 X

4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?      4 X

5 Did the organization become aware during the year of a material diversion of the organization's assets?      5 X

6 Does the organization have members or stockholders?      6 X

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?      7a X

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?      7b X

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body?      8a X

b Each committee with authority to act on behalf of the governing body?      8b X

9a Does the organization have local chapters, branches, or affiliates?      9a X

b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?      9b

10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990      10 X

11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O      11 X

**Section B. Policies**

12a Does the organization have a written conflict of interest policy? If "No," go to line 13.      12a X

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?      12b X

c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done      12c X

13 Does the organization have a written whistleblower policy?      13 X

14 Does the organization have a written document retention and destruction policy?      14 X

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision

a The organization's CEO, Executive Director, or top management official?      15a X

b Other officers or key employees of the organization?      15b X

Describe the process in Schedule O (see instructions).

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?      16a X

b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?      16b X

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed ► MA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply

Own website       Another's website       Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► Juan Gomez (508) 798-1900

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
Juan Gomez Executive Director	40	X			X	X	65,204	0	0
Richard Rafferty, Jr President	2	X		X			0	0	0
Samuel Rosario Vice President	2	X		X			0	0	0
Thomas Zidelis Treasurer	2	X		X			0	0	0
Jose Rosario Director	2	X					0	0	0
Heriberto Salas Director	2	X					0	0	0
Ezequiel Diaz Director	2	X					0	0	0
Randy Feldman Director	2	X					0	0	0
Margarita Perez Director	2	X					0	0	0
Patricia Robitaille Asst Treasurer	2	X		X			0	0	0
Deborah Gonzalez Director	2	X					0	0	0
Ronal Madnick Director	2	X					0	0	0
Jose Ramirez Director	2	X					0	0	0
Maria Rivera Director	2	X					0	0	0
Izaira Gonzalez Director	2	X					0	0	0
Sergio Paez Director	2	X					0	0	0
Maria Frias Director	2	X					0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

2 Total n

10

65,200

4

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 0

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

## **Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0
2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ►	0	

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . . . . . b Membership dues . . . . . c Fundraising events . . . . . d Related organizations . . . . . e Government grants (contributions) . . . . . f All other contributions, gifts, grants, and similar amounts not included above . . . . . g Noncash contributions included in lines 1a-1f \$ . . . . . h Total. Add lines 1a-1f . . . . .	1a 1b 1c 1d 1e 1f 0	0 0 10,000 0 0 64,193 ►			
Program Service Revenue	2a Program Revenue . . . . . b . . . . . c . . . . . d . . . . . e . . . . . f All other program service revenue . . . . . g Total. Add lines 2a-2f . . . . .	Business Code 624100	917,256 0 0 0 0 0 ►	917,256		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . . 4 Income from investment of tax-exempt bond proceeds . . . . . 5 Royalties . . . . . 6a Gross Rents . . . . . b Less: rental expenses . . . . . c Rental income or (loss) . . . . . d Net rental income or (loss) . . . . . 7a Gross amount from sales of assets other than inventory . . . . . b Less cost or other basis and sales expenses . . . . . c Gain or (loss) . . . . . d Net gain or (loss) . . . . . 8a Gross income from fundraising events (not including \$ . . . . . 10,000 of contributions reported on line 1c). See Part IV, line 18 . . . . . b Less direct expenses . . . . . c Net income or (loss) from fundraising events . . . . . 9a Gross income from gaming activities See Part IV, line 19. b Less direct expenses . . . . . c Net income or (loss) from gaming activities . . . . . 10a Gross sales of inventory, less returns and allowances . . . . . b Less cost of goods sold . . . . . c Net income or (loss) from sales of inventory . . . . . Miscellaneous Revenue	(i) Real 0 0 0 0 (i) Securities 0 0 0 0 a 127,714 b 102,095 ►	1,565 0 0 0 0 0 0 0 25,619 0 0 0 0 ►			
	11a Other revenue . . . . . b . . . . . c . . . . . d All other revenue . . . . . e Total. Add lines 11a-11d . . . . . 12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . .	Business Code 900099	6,143 0 0 0 ►	6,143	0	0
			1,024,776	0	0	0

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	0			
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	65,204		65,204	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	570,774	531,425	39,349	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0			
9 Other employee benefits	19,822	16,509	3,313	
10 Payroll taxes	74,899	66,826	8,073	
11 Fees for services (non-employees)				
a Management	0			
b Legal	0			
c Accounting	11,500		11,500	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	0			
g Other	55,335	25,246	30,089	
12 Advertising and promotion	1,794	1,494	300	
13 Office expenses	2,824	2,109	715	
14 Information technology	0			
15 Royalties	0			
16 Occupancy	37,920	31,806	6,114	
17 Travel	16,119	14,885	1,234	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	32,402	5,336	27,066	
20 Interest	4,369		4,369	
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	20,404	18,516	1,888	0
23 Insurance	10,737	8,495	2,242	
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a Supplies	30,583	29,440	694	449
b Telephone	18,653	15,818	2,835	
c Printing and publications	2,370	2,071	134	165
d Uncollectible accounts	6,075	1,000	2,000	3,075
e Dues and fees	4,108	1,593	2,515	
f All other expenses Other expenses	18,323	14,240	3,783	300
<b>25 Total functional expenses.</b> Add lines 1 through 24f	<b>1,004,215</b>	<b>786,809</b>	<b>213,417</b>	<b>3,989</b>
<b>26 Joint Costs.</b> Check here <input checked="" type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing .	65,496	1	21,052
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	10,000	3	9,375
	4 Accounts receivable, net	53,984	4	63,673
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L .	0	5	0
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L .		0	
	7 Notes and loans receivable, net		6	0
	8 Inventories for sale or use	0	7	0
	9 Prepaid expenses and deferred charges .		8	
	10a Land, buildings, and equipment. cost basis	13,402	9	13,674
	b Less accumulated depreciation Complete Part VI of Schedule D	784,382		
	10b	512,194	217,267	10c 272,188
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities See Part IV, line 11	32,983	12	34,548
	13 Investments—program-related See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	0	15	0
	16 Total assets. Add lines 1 through 15 (must equal line 34)	393,132	16	414,510
Liabilities	17 Accounts payable and accrued expenses .	52,820	17	71,830
	18 Grants payable		18	
	19 Deferred revenue	48,100	19	34,200
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow account liability Complete Part IV of Schedule D .		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L .	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	49,086	23	44,793
	24 Unsecured notes and loans payable	0	24	0
	25 Other liabilities. Complete Part X of Schedule D	32,252	25	32,252
	26 Total liabilities. Add lines 17 through 25 .	182,258	26	183,075
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	193,896	27	194,457
	28 Temporarily restricted net assets	16,978	28	36,978
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund .		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances .	210,874	33	231,435
	34 Total liabilities and net assets/fund balances .	393,132	34	414,510

**Part XI Financial Statements and Reporting**

1 Accounting method used to prepare the Form 990.  Cash  Accrual  Other

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)  
nonexempt charitable trusts.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

**2008**

**Open to Public  
Inspection**

Name of the organization

Centro Las Americas, Inc

Employer identification number

04-2714991

**Part I Reason for Public Charity Status** (All organizations must complete this part) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization)

1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.  
 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )  
 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H )  
 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:  
 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )  
 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.  
 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )  
 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II )  
 9  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 exempt 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)**. (Complete Part III )  
 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)  
 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h

a  Type I      b  Type II      c  Type III—Functionally integrated      d  Type III—Other

e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?  
 (ii) A family member of a person described in (i) above?  
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports

(I) Name of supported organization	(II) EIN	(III) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(IV) Is the organization in col (I) listed in your governing document?		(V) Did you notify the organization in col (I) of your support?		(VI) Is the organization in col (I) organized in the U.S?		(VII) Amount of support
			Yes	No	Yes	No	Yes	No	
									0
									0
									0
									0
									0
<b>Total</b>									0

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I)
**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	98,785	121,726	153,762	106,803	74,193	555,269
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
<b>4 Total</b> Add lines 1-3	<b>98,785</b>	<b>121,726</b>	<b>153,762</b>	<b>106,803</b>	<b>74,193</b>	<b>555,269</b>
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						<b>555,269</b>

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	98,785	121,726	153,762	106,803	74,193	555,269
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	526	203	1,424	1,502	1,565	5,220
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	1,910	8,259	3,272	1,170	6,143	20,754
<b>11 Total support.</b> Add lines 7 through 10						<b>581,243</b>
12 Gross receipts from related activities, etc (see instructions)					<b>12</b>	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b>						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	95.53%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	<b>15</b>	92.81%
<b>16a 33 1/3% support test-2008.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test-2007.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances-test-2008.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test-2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a ,or 17b, check this box and see instructions		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

## Calendar year (or fiscal year beginning in) ►

	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	0	0	0			0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0	0	0			0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
6 Total. Add lines 1-5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						0

**Section B. Total Support**

## Calendar year (or fiscal year beginning in) ►

	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0	0	0			0
13 Total support. (Add lines 9, 10c, 11, and 12.)						0
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	0.00%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.00%
19a 33 1/3% support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3% support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly-supported organization ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

## Part IV

**Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10, Part II, line 17a or 17b, or Part III, line 12. Provide any other additional information. (see instructions)

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

OMB No. 1545-0047

**2008**

Open to Public  
Inspection

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

Centro Las Americas, Inc.

Employer identification number

04-2714991

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of certified historic structure  
 Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ►  Yes  No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items.

a Revenues included in Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other
c <input type="checkbox"/> Preservation for future generations	

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Trust, Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
1c	
1d	
1e	
1f	0

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV

**Part V Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0				

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Term endowment ► %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Yes	No
3a(i)	
3a(ii)	
3b	

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10

	Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		0	99,172		99,172
b Buildings		0	483,109	349,910	133,199
c Leasehold improvements		0	0	0	0
d Equipment		0	202,101	162,284	39,817
e Other		0	0	0	0

Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c)) ►

272,188

**Part VII Investments—Other Securities. See Form 990, Part X, line 12.**

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products	0	
Closely-held equity interests	0	
Other <u>Certificate of deposit</u>	34,548	F
	0	
	0	
	0	
	0	
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**Part VIII Investments—Program Related. See Form 990, Part X, line 13.**

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
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**Part IX** **Other Assets.** See Form 990, Part X, line 15.

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**Part X Other Liabilities. See Form 990, Part X, line 25**

(a) Description of liability	(b) Amount	
Federal income taxes	0	
Amounts held on behalf of others	0	
Other Liabilities	32,252	
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<b>Total</b> (Column (b) should equal Form 990, Part X, col. (B) line 25 ) ►	<b>32,252</b>	

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,024,776
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,004,215
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	20,561
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4-8	9	0
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	20,561

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	1,147,302
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	39,793
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	82,733
e	Add lines 2a through 2d	2e	122,526
3	Subtract line 2e from line 1	3	1,024,776
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	1,024,776

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	1,126,741
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	39,793
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	82,733
e	Add lines 2a through 2d	2e	122,526
3	Subtract line 2e from line 1	3	1,004,215
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	1,004,215

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Part XII Line d \$82,733 of special event expenses were not applied against special event revenue on the financial statements

Part XIII Line d \$82,733 of special event expenses were included in expenses on the financial statements

**Part XIV** **Supplemental Information (continued)**

**SCHEDULE G**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

OMB No 1545-0047

**2008**

Open To Public  
Inspection

Name of the organization

Centro Las Americas, Inc

Employer identification number

04-2714991

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input checked="" type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No		
				0	0
				0	0
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				0	0
<b>Total</b>				<b>0</b>	<b>0</b>

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

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**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000

	(a) Event #1 Film Festival (event type)	(b) Event #2 Latino Festival (event type)	(c) Other Events 2 (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts . . .	15,298	88,660	27,793 131,751
	2 Less. Charitable contributions . . .	7,000	3,000	0 10,000
	3 Gross revenue (line 1 minus line 2) . . .	8,298	85,660	27,793 121,751
Direct Expenses	4 Cash prizes	0	0	0
	5 Non-cash prizes	0	0	0
	6 Rent/facility costs	0	0	15,298 15,298
	7 Other direct expenses . . .	4,226	76,406	4,064 84,696
	8 Direct expense summary. Add lines 4 through 7 in column (d) . . .			► ( 99,994)
	9 Net income summary. Combine lines 3 and 8 in column (d) . . .			► 21,757

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue			0
Direct Expenses	2 Cash prizes . . .			0
	3 Non-cash prizes			0
	4 Rent/facility costs . . .			0
	5 Other direct expenses			0
	6 Volunteer labor	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No
	7 Direct expense summary Add lines 2 through 5 in column (d) . . .			► ( 0)
	8 Net gaming income summary Combine lines 1 and 7 in column (d) . . .			► 0

9 Enter the state(s) in which the organization operates gaming activities:  
 a Is the organization licensed to operate gaming activities in each of these states?  
 b If "No," Explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  
 b If "Yes," Explain

11 Does the organization operate gaming activities with nonmembers?  
 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

9a		
10a		
11		
12		

13 Indicate the percentage of gaming activity operated in.

	Yes	No
13a	%	
13b	%	

a The organization's facility  
 b An outside facility

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ► Juan Gomez

Address ► 11 Sycamore Street Worcester, MA 01608

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ ..... and the amount of gaming revenue retained by the third party ► \$ .....

c If "Yes," enter name and address

Name ►

Address ►

16 Gaming manager information:

Name ►

Gaming manager compensation ► \$ ..... 0

Description of services provided ►

Director/officer

Employee

Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

**SCHEDULE O  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990**

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

**2008**Open to Public  
Inspection

Name of the organization

Centro Las Americas, Inc

Employer Identification number

04-2714991

Form 990 Part VI Section A Line 6 - The Organization has members.

Form 990 Part VI Section A Line 7 - While the Organization is made up of members, its governing body is its Board of Directors.

Form 990 Part VI Section A Line 10 - The 990 is presented to the Organization's Executive Director and Board of Directors before it is filed

Form 990 Part VI Section B Line 12c - Each member of the board is well apprised of the Organization's conflict of interest policy

New members are made aware of it through various new member orientation procedures. All members are required to inform the Organization of changes in their own conflict of interest status.

Form 990 Part VI Section B Line 15a - All compensation matters for key management and executive positions are handled by an adhoc personnel committee or, in its absence, the Executive Committee of the Organization

Form 990 Part VI Section C Line 19 - By virtue of a copy of the Federal Form 990 having to accompany MA Form PC submitted to the Attorney General, Division of Public Charities, which is a public document, such matters as a conflict of interest policy and the like are in turn readily available to the public

**Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment**

Category or Item	Land	Buildings	Leasehold Improvements	Equipment	Other	Check if Investment Asset	Check if Asset Disposed	Cost/Other Basis	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Disposals/Adjustments	Beginning Balance	Ending Balance			
												784,382	491,790	512,194	0	217,267
1 Land								99,172	0				99,172	99,172		
2 Building		X						483,109	343,014	349,910			94,108	133,199		
3 Computer equipment				X				73,494	53,176	58,845			11,583	14,649		
4 Computer equipment in-kind				X				20,395	18,545	19,285			1,850	1,110		
5 Other equipment				X				34,573	27,641	29,981			6,932	4,592		
6 Furniture and equipment				X				73,639	49,414	54,173			3,622	19,466		
7									0				0	0		
8									0	0			0	0		
9									0	0			0	0		
10									0	0			0	0		
11									0	0			0	0		
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13									0	0			0	0		
14									0	0			0	0		
15									0	0			0	0		
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19									0	0			0	0		
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Part II (Sch G (990/990EZ)) - Events

**Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment**

Category or Item		Land	Buildings	Leasehold Improvements	Equipment	Other		Check if Investment Asset		Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Disposals/ Adjustments	Beginning Balance		Ending Balance			
1	Land	X	X							99,172	0		99,172		99,172			
2	Building									483,109	343,014	349,910	94,108		133,199			
3	Computer equipment					X				73,494	53,176	58,845	11,583		14,649			
4	Computer equipment in-kind					X				20,395	18,545	19,285	1,850		1,110			
5	Other equipment					X				34,573	27,641	29,981	6,932		4,592			
6	Furniture and equipment					X				73,639	49,414	54,173	3,622		19,466			
7						X					0	0	0	0		0		
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