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Return of Organization Exempt From Income Tax

2008

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

A For the 2008 calendar year, or tax year beginning 07/01, 2008, and ending 06/30, 2009

Form header section containing B (Check if applicable), C (Name of organization), D (Employer identification number), E (Telephone number), F (Name and address of principal officer), G (Gross receipts), H (Affiliates), I (Tax-exempt status), J (Website), K (Type of organization), L (Year of formation), M (State of legal domicile).

Part I Summary

Table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include 1 (Mission), 2-7 (Governance), 8-12 (Revenue), 13-17 (Expenses), 18-22 (Net Assets or Fund Balances).

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.

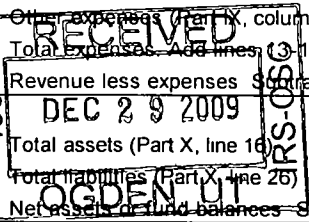
Signature of officer: Edward R Reissler, VP/CFO, dated 12/18/09.

Preparer's signature: Lester Halpern & Company P.C., dated 12/16/09. Includes EIN 04-2653334 and phone number 413-536-3970.

May the IRS discuss this return with the preparer shown above? (See instructions) X Yes

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

SCANNED JAN 07 2010



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

1 Briefly describe the organization's mission  
TO SUPPORT SELF-DETERMINATION FOR INDIVIDUALS WITH DISABILITY AND/OR  
OTHER CHALLENGES TO ACTIVELY LIVE, LEARN AND WORK IN THE 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 \$ 9,179,406. including grants of \$ NONE) (Revenue \$ 10,173,642.)  
SEE STATEMENT 1

4b (Code \_\_\_\_\_) (Expenses \$ 4,368,134. including grants of \$ NONE) (Revenue \$ 4,887,298.)  
SEE STATEMENT 1

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

4d Other program services (Describe in Schedule O)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ► \$ 13,547,540. (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Contains 27 numbered questions regarding organizational requirements and schedules.

**Part IV** Checklist of Required Schedules (continued)

		Yes	No
<b>28</b>	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
<b>a</b>	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)? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
<b>b</b>	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
<b>c</b>	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? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		X
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .		X
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .		X
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		X
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		X
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .		X
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .	X	
<b>35</b>	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	X	
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		X
<b>37</b>	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? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		X



Part VII 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, process, or changes in Schedule O See instructions

Table with 11 rows and 3 columns: Question, Yes, No. Includes questions 1a-11 regarding governing body members, relationships, and documentation.

Section B. Policies

Table with 12 rows and 3 columns: Question, Yes, No. Includes questions 12a-16b regarding conflict of interest, whistleblower, document retention, and compensation policies.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed -> CT, 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.
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 -> RICHARD VENNE, 441 PLEASANT STREET, NORTHAMPTON, MA 01060, 413-584-1460

**Part VIII 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	Former			
APRIL ESTIS-CLARK DIRECTOR	2.	X						NONE	NONE	NONE
LAURA GLOMB DIRECTOR	2.	X						NONE	NONE	NONE
CRAIG GREENBERG DIRECTOR	2.	X						NONE	NONE	NONE
DEBRA HUTCHINS DIRECTOR	2.	X						NONE	NONE	NONE
ALBERT J. LOGNIN DIRECTOR	2.	X						NONE	NONE	NONE
DONALD MINER DIRECTOR	2.	X						NONE	NONE	NONE
DAVID STEIN DIRECTOR	2.	X						NONE	NONE	NONE
DONALD TRELLA DIRECTOR	2.	X						NONE	NONE	NONE
JOSEPH E. APRIL CHAIRP	2.	X		X				NONE	NONE	NONE
KATE LAMAY-MILLER VICE-CHAIR	2.	X		X				NONE	NONE	NONE
JOANNE CARLISLE SECRETARY/CLERK	2.	X		X				NONE	NONE	NONE
WILLIAM D. DONOHUE TREASURER	2.	X		X				NONE	NONE	NONE
RICHARD W. VENNE PRESIDENT	38.					X		134,829.	NONE	NONE
NOREEN MILLER EXECUTIVE VP - MA OPERATIONS	38.					X		108,026.	NONE	NONE

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (check all that apply), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation.

1b Total . . . . . 242,855. NONE NONE

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

Table with 3 columns: Question, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

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

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation.

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization NONE

**Part VIII Statement of Revenue**

51-0178661

		(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 . . . . .	1a			
	b Membership dues . . . . .	1b			
	c Fundraising events . . . . .	1c			
	d Related organizations . . . . .	1d			
	e Government grants (contributions) . .	1e			
	f All other contributions, gifts, grants, and similar amounts not included above . .	1f	20,474.		
	g Noncash contributions included in lines 1a-1f \$				
h Total. Add lines 1a-1f . . . . .		20,474.			
Program Service Revenue	Business Code				
	2a PROGRAM SERV. FEES		13,190,231.	13,190,231.	
	b SALES-CLIENT SERV		1,371,842.	1,371,842.	
	c OTHER PROGRAM INC.		67,231.	67,231.	
	d RENTAL INCOME		18,530.	18,530.	
	e INTERDEPT. CHGS.		622,078.	622,078.	
	f All other program service revenue . . . . .				
g Total. Add lines 2a-2f . . . . .		15,269,912.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . .	STMT 2 . . ▶	19,173.		19,173.
	4 Income from investment of tax-exempt bond proceeds . . . ▶		NONE		
	5 Royalties . . . . . ▶		NONE		
		(i) Real (ii) Personal			
	6a Gross Rents . . . . .	18,639.			
	b Less rental expenses . . . . .	33,118.			
	c Rental income or (loss) . . . . .	-14,479.			
	d Net rental income or (loss) . . . . . ▶		-14,480.	-10,913.	-3,567.
		(i) Securities (ii) Other			
	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) . . . . . ▶		NONE		
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . a	44,560.			
	b Less direct expenses . . . . . b	26,130.			
c Net income or (loss) from fundraising events . STMT 6 . ▶		18,430.		18,430.	
9a Gross income from gaming activities See Part IV, line 19 . . . . . a					
b Less direct expenses . . . . . b					
c Net income or (loss) from gaming activities . . . . . ▶		NONE			
10a Gross sales of inventory, less returns and allowances . . . . . a					
b Less cost of goods sold . . . . . b					
c Net income or (loss) from sales of inventory . . . . . ▶		NONE			
Miscellaneous Revenue		Business Code			
11a RELEASE OF SELF-INSURED UNEMPLOYMENT LIA		273,915.		273,915.	
b _____					
c _____					
d All other revenue . . . . .					
e Total. Add lines 11a-11d . . . . . ▶		273,915.			
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . . ▶		15,587,424.	15,269,912.	-10,913.	307,951.

**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 . . .	NONE			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .	NONE			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .	NONE			
4 Benefits paid to or for members . . . . .	NONE			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	NONE			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	NONE			
7 Other salaries and wages . . . . .	8,735,939.	7,936,465.	799,474.	
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions) . .	251,476.	221,400.	30,076.	
9 Other employee benefits . . . . .	1,026,506.	905,870.	120,636.	
10 Payroll taxes . . . . .	1,126,974.	1,028,310.	98,664.	
11 Fees for services (non-employees)				
a Management . . . . .	NONE			
b Legal . . . . .	7,039.	3,432.	3,607.	
c Accounting . . . . .	41,765.		41,765.	
d Lobbying . . . . .	NONE			
e Professional fundraising services See Part IV, line 17	NONE			
f Investment management fees . . . . .	NONE			
g Other . . . . .	1,161,945.	1,069,424.	92,521.	
12 Advertising and promotion . . . . .	20,807.	19,392.	1,400.	15.
13 Office expenses . . . . .	362,507.	284,897.	77,341.	269.
14 Information technology . . . . .	NONE			
15 Royalties . . . . .	NONE			
16 Occupancy . . . . .	724,600.	581,769.	142,831.	
17 Travel . . . . .	279,235.	272,513.	6,683.	39.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings . . . .	27,770.	17,619.	9,939.	212.
20 Interest . . . . .	58,325.	34,861.	23,464.	
21 Payments to affiliates . . . . .	NONE			
22 Depreciation, depletion, and amortization . . . .	193,851.	117,876.	73,836.	2,139.
23 Insurance . . . . .	127,363.	109,974.	17,389.	
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 CLIENT EXPENSE -----	232,183.	232,183.		
b SUPPLIES -----	114,107.	97,820.	14,273.	2,014.
c MA SURPLUS REVENUE SETTLEMEN	101,797.	101,797.		
d INTERNAL & OTHER ADMIN EXPEN	554,741.	511,938.	37,439.	5,364.
e TRANSFER FROM RELATED PARTY	281,009.		281,009.	
f All other expenses -----				
25 Total functional expenses Add lines 1 through 24f	15,429,939.	13,547,540.	1,872,347.	10,052.
26 Joint Costs. Check here <input 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		
<b>Assets</b>	1	Cash - non-interest-bearing . . . . .	11,996.	1	56,792.	
	2	Savings and temporary cash investments . . . . .	979,901.	2	842,466.	
	3	Pledges and grants receivable, net . . . . .		3		
	4	Accounts receivable, net . . . . .	1,580,544.	4	1,403,733.	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L . . . . .		5		
	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 . . . . .		6		
	7	Notes and loans receivable, net . . . . . SFMT 7 . . . . .	468,532.	7	88,532.	
	8	Inventories for sales or use . . . . .	8,447.	8	NONE	
	9	Prepaid expenses and deferred charges . . . . .	90,350.	9	188,986.	
	10a	Land, buildings, and equipment cost basis . . . . . 10a	3,986,382.			
	b	Less accumulated depreciation Complete Part VI of Schedule D . . . . . 10b	2,620,557.	1,450,229.	10c	1,365,825.
	11	Investments - publicly traded securities . . . . .		11		
	12	Investments - other securities See Part IV, line 11 . . . . .	100.	12	NONE	
	13	Investments - program-related See Part IV, line 11 . . . . .		13		
	14	Intangible assets . . . . .		14		
	15	Other assets See Part IV, line 11 . . . . .	7,156.	15	31,444.	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	4,597,255.	16	3,977,778.		
<b>Liabilities</b>	17	Accounts payable and accrued expenses . . . . .	913,781.	17	695,757.	
	18	Grants payable . . . . .		18		
	19	Deferred revenue . . . . .	15,108.	19	259,405.	
	20	Tax-exempt bond liabilities . . . . .		20		
	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 . . . . .		22		
	23	Secured mortgages and notes payable to unrelated third parties . . . . .	1,575,644.	23	772,409.	
	24	Unsecured notes and loans payable . . . . .		24		
25	Other liabilities Complete Part X of Schedule D . . . . .		25			
26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	2,504,533.	26	1,727,571.		
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>					
	27	Unrestricted net assets . . . . .	2,092,722.	27	2,250,207.	
	28	Temporarily restricted net assets . . . . .		28		
	29	Permanently restricted net assets . . . . .		29		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>					
	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	<b>Total net assets or fund balances . . . . .</b>	2,092,722.	33	2,250,207.		
34	<b>Total liabilities and net assets/fund balances . . . . .</b>	4,597,255.	34	3,977,778.		

**Part XI Financial Statements and Reporting**

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .	2a	X
b	Were the organization's financial statements audited by an independent accountant? . . . . .	2b	X
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? . . . . .	2c	X
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? . . . . .	3a	X
b	If "Yes," did the organization undergo the required audit or audits? . . . . .	3b	



Part III 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

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished; 4 Total. Add lines 1-3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc; 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) 99.77%; 15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f 99.62%; 16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization [X]; 16b 33 1/3% support test - 2007. 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 stop here. The organization qualifies as a publicly supported organization; 17a 10%-facts-and-circumstances test - 2008. 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 "fact-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization; 17b 10%-facts-and-circumstances test - 2007. 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 stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1-5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on; 12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV); 13 Total support. (Add lines 9, 10c, 11, and 12).

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.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Amount, Percentage. Row 15: Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2007 Schedule A, Part IV-A, line 27g.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Amount, Percentage. Row 17: Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2007 Schedule A, Part IV-A, line 27h.

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.

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.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.



**SCHEDULE D  
(Form 990)**

**Supplemental Financial Statements**

OMB No 1545-0047

**2008**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **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

Employer identification number

COMMUNITY ENTERPRISES, INC.

51-0178661

**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)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> 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
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06 . . . . .	2d

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 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  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

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
c Beginning balance . . . . .	1c
d Additions during the year . . . . .	1d
e Distributions during the year . . . . .	1e
f Ending balance . . . . .	1f

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 . . . . .					

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

	Yes	No
(i) unrelated organizations . . . . .	3a(i)	
(ii) related organizations . . . . .	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .	3b	

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

**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 . . . . .	199,300.			199,300.
b Buildings . . . . .	1,682,819.		847,189.	835,630.
c Leasehold improvements . . . . .	72,472.		57,537.	14,935.
d Equipment . . . . .	1,465,751.		1,385,465.	80,286.
e Other . . . . .	566,040.		330,366.	235,674.
<b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c)) . . . . .				<b>1,365,825.</b>



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

Table with 10 rows for reconciliation of net assets. Line 1: Total revenue 15,587,424. Line 2: Total expenses 15,429,939. Line 3: Excess or (deficit) 157,485. Line 10: Excess or (deficit) for the year per financial statements 240,360.

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

Table with 5 main rows for revenue reconciliation. Line 1: Total revenue 16,296,426. Line 2: Amounts included on line 1 but not on Form 990. Line 3: Subtract line 2e from line 1. Line 5: Total revenue 15,587,424.

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

Table with 5 main rows for expense reconciliation. Line 1: Total expenses 16,056,066. Line 2: Amounts included on line 1 but not on Form 990. Line 3: Subtract line 2e from line 1. Line 5: Total expenses 15,429,939.

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

SEE PAGE 5

Series of horizontal dashed lines provided for entering supplemental information.

**Part XIV** Supplemental Information (continued)

FORM 990, SCHEDULE D

PAGE 4, PART XI, LINE 8

SUBSIDIARYS' NET INCOME

FORM 990, SCHEDULE D

PAGE 4, PART XII, LINE 2D

SUBSIDIARYS' INCOME

FORM 990, SCHEDULE D

PAGE 4, PART XII, LINE 4B

INTERNAL INCOME \$668,317

RENT EXPENSE \$(33,118)

SPECIAL EVENTS EXPENSE \$(26,130)

TOTAL \$609,069

FORM 990, SCHEDULE D

PAGE 4, PART XIII, LINE 2D

SUBSIDIARIES EXPENSES \$1,424,404

RENT EXPENSE \$33,118

SPECIAL EVENTS EXPENSE \$26,130

TOTAL \$1,483,652

**Part XIV** Supplemental Information (continued)

FORM 990, SCHEDULE D

PAGE 4, PART XIII, LINE 4B

INTERNAL CHARGES \$945,251



**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	(b) Event #2	(c) Other Events	(d) Total Events (Add col (a) through col (c))	
		GOLF TOURNAMENT (event type)	NONE (event type)	NONE (total number)		
Revenue	1	Gross receipts	44,560.		44,560.	
	2	Less Charitable contributions				
	3	Gross revenue (line 1 minus line 2)	44,560.		44,560.	
Direct Expenses	4	Cash prizes				
	5	Non-cash prizes				
	6	Rent/facility costs				
	7	Other direct expenses	26,130.		26,130.	
	8	Direct expense summary Add lines 4 through 7 in column (d)				( 26,130. )
	9	Net income summary Combine lines 3 and 8 in column (d)				18,430.

**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				
Direct Expenses	2	Cash prizes				
	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %	
	7	Direct expense summary Add lines 2 through 5 in column (d)				( )
	8	Net gaming income summary Combine lines 1 and 7 in column (d)				

	Yes	No
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? _____	9a	
b If "No," Explain _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10a	
b If "Yes," Explain _____		
11 Does the organization operate gaming activities with nonmembers? _____	11	
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? _____	12	

		Yes	No
<b>13</b>	Indicate the percentage of gaming activity operated in		
<b>a</b>	The organization's facility . . . . . <b>13a</b> %		
<b>b</b>	An outside facility . . . . . <b>13b</b> %		
<b>14</b>	Provide the name and address of the person who prepares the organization's gaming/special event books and records		
	Name ▶ _____		
	Address ▶ _____		
<b>15a</b>	Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . <b>15a</b>		
<b>b</b>	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____		
<b>c</b>	If "Yes," enter name and address		
	Name ▶ _____		
	Address ▶ _____		
<b>16</b>	Gaming manager information		
	Name ▶ _____		
	Gaming manager compensation ▶ \$ _____		
	Description of services provided ▶ _____		
	<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor		
<b>17</b>	Mandatory distributions		
<b>a</b>	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . <b>17a</b>		
<b>b</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)

Supplemental Information to Form 990

OMB No 1545-0047

2008

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

▶ 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.

Name of the organization

Employer identification number

COMMUNITY ENTERPRISES, INC.

51-0178661

FORM 990, PART VI

SECTION A, LINE 10

BEFORE THE FORM 990 IS FILED, EACH BOARD MEMBER IS MAILED A PACKET

CONTAINING THE ORGANIZATIONS' CONSOLIDATED FINANCIAL STATEMENTS AND THE

FORM 990. THE AUDIT AND RELATED FORMS ARE THEN PRESENTED TO THE BOARD BY

THE AGENCYS' CPA.

Name of the organization

Employer identification number

COMMUNITY ENTERPRISES, INC.

51-0178661

FORM 990, PART VI

SECTION B, LINE 12C

SEE ATTACHED PROCEDURES

**Community Enterprises, Inc.**  
**Board of Directors/Senior Management**  
**Conflict of Interest Policy**

**I. Application of Policy**

This policy is intended to supplement, but not replace, federal and state laws governing conflicts of interest applicable to nonprofit corporations. It applies to board members and staff with significant decision-making authority. Persons covered under this policy, as well as their relatives and associates, are hereinafter referred to as "interested parties."

**II. Conflict of Interest**

A conflict of interest may exist when the interests or concerns of an interested party may be seen as competing with the interests or concerns of Community Enterprises. There are a variety of situations that raise conflict of interest concerns including, but not limited to, the following:

**A. Financial Interests** - A conflict may exist where an interested party directly or indirectly benefits or profits as a result of a decision, policy or transaction made by Community Enterprises. Examples include situations where:

- Community Enterprises contracts to purchase or lease goods, services, or properties from an interested party.
- Community Enterprises offers employment or compensation to an interested party or an entity with which the interested party has a direct or indirect financial interest, other than a person who is already employed by Community Enterprises
- An interested party is provided with a gift, gratuity, or favor of a substantial nature from a person or entity that does business or seeks to do business with Community Enterprises.
- An interested party is gratuitously provided use of the facilities, property, or services of Community Enterprises.
- Community Enterprises adopts a policy that financially benefits an interested party.

A financial interest is not necessarily a conflict of interest. A financial conflict of interest exists only when the board decides a person with a financial interest has a conflict of interest.

**B. Other Interests** - A conflict also may exist where an interested party obtains a non-financial benefit or advantage that he/she would not have obtained absent his/her relationship with Community Enterprises.

Examples include where:

- An interested party seeks to obtain preferential treatment by Community Enterprises or recognition for himself/herself or another interested party.

- An interested party seeks to make use of confidential information obtained from Community Enterprises for his/her own benefit (not necessarily financial) or for the benefit of another interested party.
- An interested party seeks to take advantage of an opportunity or enables another interested person or other organization to take advantage of an opportunity that he/she has reason to believe would be of interest to Community Enterprises.
- Community Enterprises adopts a policy that provides a significant non-financial benefit to an interested party.

A conflict of interest exists only when the Board of Directors decides there is a conflict.

### **III. Disclosure of Potential Conflicts of Interest**

An interested party is under a continuing obligation to disclose any potential conflict of interest as soon as it is known or reasonably should be known. An interested party shall complete the Questionnaire attached as Appendix A to fully and completely disclose the material facts about any potential conflicts of interest. The disclosure statement and Affirmation of Compliance (Appendix B) shall be submitted upon his/her association with Community Enterprises, and shall be reviewed annually thereafter. An additional disclosure statement shall be filed whenever a potential conflict arises.

Disclosure statements will be submitted as follows. For board members, the disclosure statements shall be provided to the Chair of the board. The Chair's disclosure statement shall be provided to the Secretary of the board or its equivalent. Copies also shall be provided to the President/CEO of Community Enterprises.

In the case of staff with significant decision-making authority, the disclosure statements shall be provided to the President/CEO of Community Enterprises. In the case of the President/CEO, the disclosure statement shall be provided to the Chair of the Board.

In all cases, the recipient is the designated reviewing official responsible for bringing potential conflicts to the attention of the appropriate authorities. The Secretary of the Board of Directors shall file copies of all disclosure statements with the official corporate records of Community Enterprises.

### **IV. Procedures for Review of Potential Conflicts**

Whenever there is reason to believe that a potential conflict of interest exists between Community Enterprises and a Board member, the Executive Director or other interested party, the Board of Directors shall determine the appropriate response. This shall include, but not necessarily be limited to, invoking the procedures described below with respect to a specific proposed action, policy or transaction. The designated reviewing official has a responsibility to bring a potential conflict of interest to the

attention of the board promptly for action at the next regular meeting of the board or during a special meeting called specifically to review the potential conflict of interest.

Where the potential conflict involves an employee of Community Enterprises other than the President/CEO, the President/CEO shall be responsible for reviewing the matter and may take appropriate action as necessary to protect the interests of Community Enterprises. The President/CEO shall report to the Chair the results of any review and the action taken. The Chair shall determine whether any further board review or action is required.

## **V. Procedures for Addressing Conflicts of Interest**

Where a potential conflict exists between the interests of Community Enterprises and an interested party with respect to a specific proposed action, policy or transaction, the Board of Directors shall consider the matter during a meeting of the board. Community Enterprises shall refrain from acting until such time as the proposed action, policy or transaction has been approved by the disinterested members of the Board of Directors of Community Enterprises. The following procedures shall apply:

An interested party who has a potential conflict of interest with respect to a proposed action, policy or transaction of the corporation shall not participate in any way in, or be present during, the deliberations and decision-making vote of Community Enterprises with respect to such action, policy or transaction. However, the interested party shall have an opportunity to provide factual information about the proposed conflict and/or action, policy or transaction. Also, the board may request that the interested party be available to answer questions.

- The disinterested members of the Board of Directors may approve the proposed action, policy or transaction upon finding that it is in the best interests of Community Enterprises. The board shall consider whether the terms of the proposed action, transaction or policy are fair and reasonable to Community Enterprises and whether it would be possible, with reasonable effort, to find a more advantageous arrangement with a party or entity that is not an interested party.
- Approval by the disinterested members of the Board of Directors shall be by vote of a majority of directors in attendance at a meeting at which a quorum is present. An interested party shall not be counted for purposes of determining whether a quorum is present, nor for purposes of determining what constitutes a majority vote of directors in attendance.
- The minutes of the meeting shall reflect that the conflict disclosure was made to the board, the vote taken and, where applicable, the abstention from voting and participation by the interested party. Whenever possible, the minutes should frame the decision of the

board in such a way that it provides guidance for consideration of future conflict of interest situations.

## **VI. Documentation**

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussion and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

## **VII. Violations of Conflict of Interest Policy**

If the Board of Directors has reason to believe that an interested party has failed to disclose a potential conflict of interest, it shall inform the person of the basis for such belief and allow the person an opportunity to explain the alleged failure to disclose.

If the board decides that the interested party has in fact failed to disclose a possible conflict of interest, the board shall take such disciplinary and corrective action as the board shall determine.

Community Enterprises. Inc.
Conflict of Interest
Disclosure Questionnaire

Please complete the questionnaire below, indicating any potential conflicts of interest. If you answer "yes" to any of the questions, please provide a written description of the details of the specific action, policy or transaction in the space allowed. Attach additional sheets as needed.

Financial Interests - A conflict may exist where an interested party, directly or indirectly benefits or profits as a result of a decision, policy or transaction made by Community Enterprises. During the past 12 months (for each yes response, please describe on a separate page.):

- 0
1. Has Community Enterprises proposed to contract or contracted to purchase or lease goods, services, or property from you or from any of your relatives or associates?
2. Has Community Enterprises offered employment to you (not applicable to existing staff) or to any of your relatives or associates?
3. Have you, or any of your relatives or associates, been provided with a gift, gratuity or favor of a substantial nature from a person or entity that does business or seeks to do business with Community Enterprises?
4. Have you or any of your relatives or associates been gratuitously provided use of the facilities, property, or services of Community Enterprises?
5. Have you, a relative or an associate in a position to benefit financially from an action, policy or transaction made by Community Enterprises?

Other Interests - A conflict may also exist where an interested party obtains a non-financial benefit or advantage that he/she would not have obtained absent his/her relationship with Community Enterprises, or where his/her duty or responsibility owed to Community Enterprises conflicts with a duty or responsibility owed to some other organization.

Please indicate if at anytime during the past twelve months (for each yes response, please describe on a separate page.)

- 1
1. Did you obtain preferential treatment, promotion, recognition or a non-salaried appointment as a consequence of your association with Community Enterprises for yourself or for any of your relatives or associates?
2. Did you make use of confidential information obtained from Community Enterprises for your own benefit or for the benefit of a relative, associate, or other organization?
3. Did you take advantage of an opportunity or enable a relative, associate or other organization to take advantage of an opportunity that you had reason to believe would be of interest to Community Enterprises?
4. Have you, a relative or an associate in a position to benefit in a nonfinancial way from an action, policy or transaction made by Community Enterprises?

Name Signature Date

**Community Enterprises, Inc.  
Conflict of Interest  
Affirmation of Compliance**

I have received and carefully read the Conflict of Interest Policy for board members and staff with significant decision making authority of Community Enterprises and have considered not only the literal expression of the policy, but also its intent. By signing this affirmation of compliance, I hereby affirm that I understand and agree to comply with the Conflict of Interest Policy. I further understand that Community Enterprises is a nonprofit organization and that in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes without personal inurement (other than by salary) by board members or staff.

Except as otherwise indicated in the Disclosure Questionnaire and attachments below, I hereby state that I do not have any conflict of interest, financial or otherwise that may be seen as competing with the interests of Community Enterprises, nor does any relative or associate have such a potential conflict of interest. Nor shall I, any relative or associate benefit from any action, policy or transaction made by Community Enterprises in a manner that has not been previously disclosed.

If any situation should arise in the future that I think may involve me in a conflict of interest, I will promptly and fully disclose in writing the circumstances to the Chair of the Board of Directors of Community Enterprises or to the President/CEO, as applicable.

I further certify that the information set forth in the Disclosure Statement and attachments, if any, is true and correct to the best of my knowledge, information and belief.

\_\_\_\_\_  
Name (Please print)

\_\_\_\_\_  
Signature Date

**Annual Review and Reaffirmation**

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Signature Date

Name of the organization

Employer identification number

COMMUNITY ENTERPRISES, INC.

51-0178661

FORM 990, PART VI

SECTION B, LINE 15

COMMUNITY ENTERPRISES, INC.'S SALARY STRUCTURE AND COMPENSATION IS

REVIEWED YEARLY BASED ON INFORMATION AND SALARY SURVEYS PROVIDED BY

VARIOUS ASSOCIATIONS. IF CHANGES TO THE SALARY STRUCTURE ARE WARRANTED

OR MANDATED BY THE STATE FUNDING SOURCES, THE ORGANIZATION'S HUMAN

RESOURCE DEPARTMENT DEVELOPS A COMPENSATION PLAN CONSIDERING ALL

POSITIONS, INCLUDING THE EXECUTIVE DIRECTOR/PRESIDENT AND OTHER TOP

MANAGEMENT POSITIONS. ALL RECOMMENDATIONS FOR CHANGES IN SALARY

STRUCTURE AND COMPENSATION ARE REVIEWED BY THE SENIOR MANAGEMENT TEAM.

THE BOARD OF DIRECTORS WILL THEN REVIEW AND VOTE TO ACCEPT ANY CHANGES TO

THE COMPENSATION PLAN.

Name of the organization

Employer identification number

COMMUNITY ENTERPRISES, INC.

51-0178661

FORM 990, PART VI

SECTION C, LINE 19

UPON REQUEST.

Name of the organization

Employer identification number

COMMUNITY ENTERPRISES, INC.

51-0178661

FORM 990, SCHEDULE R

PAGE 1, PART II, COLUMN B

PLEASANT PITTSFIELD, INC. PROVIDES ELDERLY AND HANDICAPPED PERSONS WITH HOUSING FACILITIES, LOCATED IN PITTSFIELD, MASSACHUSETTS, AND SERVICES SPECIFICALLY DESIGNED TO MEET THEIR PHYSICAL, SOCIAL AND PSYCHOLOGICAL NEEDS.

Name of the organization

Employer identification number

COMMUNITY ENTERPRISES, INC.

51-0178661

FORM 990, SCHEDULE R

PAGE 2, PART IV COLUMN B

DEPENDABLE BUSINESS ALTERNATIVES, INC. (DBA) PROVIDED TEMPORARY

EMPLOYMENT SERVICES TO BUSINESSES IN THE NORTHAMPTON, HOLYOKE AND

GREENFIELD AREAS. ON MARCH 4, 2009, THE BOARD OF DIRECTORS OF DBA

APPROVED THE CLOSING OF DBA.





**Part V** Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV

1 During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	X	
b Gift, grant, or capital contribution to other organization(s)	X	
c Gift, grant, or capital contribution from other organization(s)	X	
d Loans or loan guarantees to or for other organization(s)	X	
e Loans or loan guarantees by other organization(s)	X	
f Sale of assets to other organization(s)		X
g Purchase of assets from other organization(s)		X
h Exchange of assets		X
i Lease of facilities, equipment, or other assets to other organization(s)	X	
j Lease of facilities, equipment, or other assets from other organization(s)		X
k Performance of services or membership or fundraising solicitations for other organization(s)	X	
l Performance of services or membership or fundraising solicitations by other organization(s)	X	
m Sharing of facilities, equipment, mailing lists, or other assets	X	
n Sharing of paid employees		X
o Reimbursement paid to other organization for expenses		X
p Reimbursement paid by other organization for expenses	X	
q Other transfer of cash or property to other organization(s)	X	
r Other transfer of cash or property from other organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1) DEPENDABLE BUSINESS ALTERNATIVES, INC.	A (I)	14,559.
(2) DEPENDABLE BUSINESS ALTERNATIVES, INC.	A (IV) & I	9,759.
(3) PLEASANT PITTSFIELD, INC.	D-LOAN	88,532.
(4) PLEASANT PITTSFIELD, INC.	D-GUARANT.	77,139.
(5) DEPENDABLE BUSINESS ALTERNATIVES, INC.	Q (NET)	281,009.
(6)		



FORM 990, PART III - PROGRAM SERVICES

4A PROGRAM SERVICE

COMMUNITY ENTERPRISES, INC. OFFERS SPECIALIZED COMMUNITY-BASED SERVICES TO PEOPLE WITH PSYCHIATRIC AND DEVELOPMENTAL DISABILITIES. COMMUNITY ENTERPRISES, INC.'S EMPLOYMENT AND TRAINING SYSTEM UTILIZES A RANGE OF CONTEMPORARY SUPPORTED EMPLOYMENT MODELS AS WELL AS MORE INNOVATIVE AND EXPERIMENTAL APPROACHES. THESE INCLUDE JOB COACHED INDIVIDUAL PLACEMENTS, TRANSITIONAL ON-THE-JOB SKILL TRAINING SITES, ENCLAVES, MOBILE CREWS, SMALL ENTREPRENEURIAL BUSINESSES AND SPECIAL COLLEGE-BASED TRAINING AND EDUCATION PROGRAMS. ALL EMPLOYMENT MODELS THAT WE USE INCORPORATE NATURAL SUPPORTS (OF COWORKERS AND SUPERVISORS) AS A PRIMARY PROGRAM COMPONENT SO INDIVIDUALS ARE MORE LIKELY TO SUSTAIN JOB PLACEMENTS AFTER THE PROGRAM SUPPORT EVENTUALLY ENDS. COMMUNITY ENTERPRISES, INC. SERVED 544 DDS/DMH CONSUMERS IN FY2009.

4B PROGRAM SERVICE

COMMUNITY ENTERPRISES, INC. PROVIDED RESIDENTIAL SUPPORT SERVICES TO APPROXIMATELY 158 CONSUMERS IN MASSACHUSETTS AND 48 CONSUMERS IN CONNECTICUT. THESE SERVICES FOR ADULTS WITH DISABILITIES FOCUS PRIMARILY ON SUPPORTING INDIVIDUALS IN THEIR OWN HOMES, APARTMENTS OR, IN THE CASE OF ADULT FOSTER CARE, THE HOMES OF COMMUNITY MEMBERS. ALL CONSUMERS HAVE "SUPPORTED LIVING" PLANS THAT INCLUDE GOALS THAT NOT ONLY STRIVE TO MAINTAIN THEIR PLACEMENTS IN COMMUNITY SETTINGS, BUT ALSO TO MAXIMIZE THEIR STRENGTHS AND WORK ON WEAKNESSES TO INCREASE THEIR INDEPENDENCE. FUNDING COMES FROM A NUMBER OF STATE AGENCIES INCLUDING BUT NOT LIMITED TO, THE DEPARTMENT OF MENTAL HEALTH, THE DEPARTMENT OF DEVELOPMENTAL SERVICES, THE MASSACHUSETTS REHABILITATION COMMISSION AND THE MASSACHUSETTS COMMISSION FOR THE BLIND.

FORM 990, PART VIII - INVESTMENT INCOME

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
INTEREST INCOME	19,173.			19,173.
TOTALS	19,173.			19,173.





RENT AND ROYALTY SUMMARY

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PROPERTY -----	TOTAL INCOME -----	DEPLETION/ DEPRECIATION -----	OTHER EXPENSES -----	ALLOWABLE NET INCOME -----
NONRESIDENTIAL RENTA	8,880.	3,159.	16,633.	-10,912.
NONRESIDENTIAL RENTA	9,759.		13,326.	-3,567.
	-----	-----	-----	-----
TOTALS	18,639.	3,159.	29,959.	-14,479.
	=====	=====	=====	=====

FORM 990, PART VIII - FUNDRAISING EVENTS

DESCRIPTION	GROSS INCOME	DIRECT EXPENSES	NET INCOME
GOLF TOURNAMENTS	44,560.	26,130.	18,430.
TOTALS	44,560.	26,130.	18,430.

FORM 990, PART X - NOTES AND LOANS RECEIVABLE

BORROWER: PLEASANT PITTSFIELD, INC.

BEGINNING BALANCE DUE .....	88,532.
ENDING BALANCE DUE .....	88,532.

BORROWER: DEPENDABLE BUSINESS ALTERNATIVES, INC.

BEGINNING BALANCE DUE .....	380,000.
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TOTAL BEGINNING NOTES AND LOANS RECEIVABLE	468,532.
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TOTAL ENDING NOTES AND LOANS RECEIVABLES	88,532.
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Page 11, Part X, Line 23 - Secured Mortgages & Notes Payable

	<u>2009</u>	<u>2008</u>
Mortgage payable to bank, secured by real estate owned by Community Enterprises, Inc., monthly payments of \$559 including interest at 5.0% beginning January, 2006 (rate was 8.5% prior to January, 2006), 5.0% rate will be effective for a four year period and adjusted thereafter equal to the bank's base rate for each subsequent five year period, matures January, 2020	\$ 54,928	\$ 58,743
Note payable to Community Economic Development Assistance Corporation, secured by real estate owned by Community Enterprises, Inc., no interest will accrue on the unpaid balance. Annually, the borrower will perform a calculation to determine the amount, if any, by which cash receipts of the project exceed cash disbursements by more than 105%. Any such excess must be paid to the lender and applied to principal. Final payment of principal is due March 7, 2027. The lender may extend the maturity date for an additional ten years For the years ended June 30, 2009 and 2008, cash receipts did not exceed cash disbursements by more than 105%	77,139	77,139
Mortgage payable to bank, secured by all assets of Community Enterprises, Inc., monthly payments of \$4,177 including interest of 5.75% (previously 6.75%), beginning March, 2009 through November, 2012, (rate to be adjusted thereafter equal to the bank's base rate plus .25%), matures November, 2017	332,749	361,418
Mortgage payable to bank, secured by all assets of Community Enterprises, Inc., monthly payments of \$1,049 including interest at 7.50% (previously 8.00%), beginning October, 2006, for a three year period (rate to be adjusted thereafter equal to the bank's base rate plus .25%), matures July, 2021	99,721	104,521
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$279 including interest at 4.99%, paid off April, 2009		6,356

Community Enterprises, Inc  
441 Pleasant Street  
Northampton, MA 01060

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Page 11, Part X, Line 23 - Secured Mortgages & Notes Payable (continued)

Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$286 including interest at 4.99%, paid off April, 2009		6,508
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$396 including interest at 4.50%, paid off April, 2009		7,978
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$432 including interest at 4.50%, paid off April, 2009		9,111
Note payable to bank, secured by vehicles owned by Community Enterprises, Inc., monthly payments of \$284 including interest at 6.25%, matures May, 2012	9,045	11,781
Note payable to bank, secured by vehicles owned by Community Enterprises, Inc., monthly payments of \$367 including interest at 6.25%, matures November, 2010	5,951	9,841
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$604 including interest at 5.49%, paid off April, 2009		10,968
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$468 including interest at 5.70%, matures February, 2011	8,896	13,837
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$282 including interest at 5.99%, matures June, 2011	6,364	9,268
Note payable to Ford Credit, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$371 with no interest, matures November, 2013	14,106	18,560
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$692 including interest at 4.99%, matures December, 2009	4,387	17,001
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$296 including interest at 5.25%, paid off April, 2009		7,771
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$322 including interest at 6.75%, paid off April, 2009		8,314

Community Enterprises, Inc  
 441 Pleasant Street  
 Northampton, MA 01060

51-0178661  
 Form 990  
 June 30, 2009

Page 11, Part X, Line 23 - Secured Mortgages & Notes Payable (continued)

Mortgage payable to bank, secured by real estate owned by Community Enterprises, Inc., monthly payments of \$1,356 including interest at 7.50% (previously 5.95%), beginning August, 2006, for three years (rate to be adjusted thereafter equal to the bank's base rate plus .50% for each subsequent three year period), matures July, 2018	107,201	114,990
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$376 including interest at 6.25%, matures June, 2012	12,300	15,908
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$274 including interest at 4.50%, matured April, 2009		2,684
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$274 including interest at 4.50%, paid off April, 2009		2,947
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$397 including interest at 6.25%, matures December, 2012	14,903	
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$396 including interest at 6.25%, matures January, 2013	15,193	
Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$367 including interest at 6.25%, matures October, 2011	9,526	

5. Notes Payable:

Community Enterprises, Inc. has a line of credit with a bank to a maximum of \$700,000. As of June 30, 2009 and 2008 the Corporation had borrowed \$0- and \$700,000, respectively, against this line of credit. The loan is payable on demand and bears interest at .50% above the bank's prime rate. This agreement remains open until further notice and is secured by all assets of the Corporation. In conjunction with this line of credit, CE has agreed to comply with several covenants. As of June 30, 2009, CE is not aware of any violations of the covenants.

\$ 772,409

\$ 1,575,644

**Community Enterprises, Inc.**  
**Board of Directors**  
**June 2009**

**Work**

**Home**

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**Community Enterprises, Inc.**  
**Board of Directors**  
**June 2009**

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**Community Enterprises, Inc.**  
**Board of Directors**  
**June 2009**

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