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Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

**2008**

**Open to Public Inspection**

**A For the 2008 calendar year, or tax year beginning 09-01-2008 and ending 08-31-2009**

**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 Instructions.**

**C** Name of organization
ACTION FOR BOSTON COMMUNITY DEVELOPMENT INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
178 TREMONT STREET

City or town, state or country, and ZIP + 4
BOSTON, MA 02111

**D Employer identification number**
04-2304133

**E Telephone number**
(617) 348-6376

**G Gross receipts** $ 143,528,520

**F** Name and address of Principal Officer
JOHN J DREW
178 TREMONT STREET
BOSTON, MA 02111

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

**H(b)** Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instructions )

**H(c)** Group Exemption Number ▶

**I** Tax-exempt status ☑ 501(c) ( 3 ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

**J Web site:** ▶ www bostonabcd org

**K** Type of organization ☑ Corporation ☐ trust ☐ association ☐ other ▶

**L** Year of Formation 1962

**M** State of legal domicile MA

## Part I Summary

1 Briefly describe the organization's mission or most significant activities

Action for Boston Community Development's mission is to combat poverty by promoting self-help for low-income people and neighborhoods It implements this mandate through a decentralized, neighborhood

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 48 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 48 |
| 5 | Total number of employees (Part V, line 2a) | 5 | 2,136 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 1,765 |
| 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 | |

| | | Prior Year | Current Year |
|---|---|---|---|
| 8 | Contributions and grants (Part VIII, line 1h) | 125,564,645 | 139,342,466 |
| 9 | Program service revenue (Part VIII, line 2g) | 3,920,265 | 3,792,758 |
| 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 216,194 | 88,553 |
| 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 485,607 | 237,607 |
| 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 130,186,711 | 143,461,384 |
| 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 |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 40,077,201 | 42,815,099 |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| b | (Total fundraising expenses, Part IX, column (D), line 25 67,136) | | |
| 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) | 89,517,397 | 100,390,642 |
| 18 | Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A)) | 129,594,598 | 143,205,741 |
| 19 | Revenue less expenses Subtract line 18 from line 12 | 592,113 | 255,643 |

| | | Beginning of Year | End of Year |
|---|---|---|---|
| 20 | Total assets (Part X, line 16) | 15,447,199 | 19,382,325 |
| 21 | Total liabilities (Part X, line 26) | 8,732,701 | 12,345,046 |
| 22 | Net assets or fund balances Subtract line 21 from line 20 | 6,714,498 | 7,037,279 |

## 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

**Please Sign Here**

****** | 2010-07-13
Signature of officer | Date

john drew president
Type or print name and title

**Paid Preparer's Use Only**

| | | | |
|---|---|---|---|
| Preparer's signature | | Check if self-empolyed ▶ ☐ | Preparer's PTIN (See Gen Inst ) |
| Firm's name (or yours if self-employed), address, and ZIP + 4 | KPMG LLP<br>60 South Street<br>Boston, MA 02111 | | EIN ▶<br>Phone no ▶ (617) 988-1000 |

May the IRS discuss this return with the preparer shown above? (See instructions) ☐ Yes ☐ No

## Part III Statement of Program Service Accomplishments (See the instructions.)

**1** Briefly describe the organization's mission

See Additional Data Table

**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 (4) organizations and 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 $ 56,375,521 including grants of $ 56,061,793 ) (Revenue $ 56,074,384 )

ABCD's child care resource and referral program's core functions include accountability for all voucher payments (total over $54 million per year in state and federal funds), parent services that provide critical child care access as well as education and support to low income families transitioning off of assistance, provider services ensure timely payments to over 1100 providers and provides stability to these large and small businesses, information & referral walks low income parents through the process of securing safe, affordable day care for their children, training that is accessible to all providers and their staff is provided in 5 languages, and support services assist families and providers in caring for children with disabilities This program also connects these families to other sevices, such as, food stamps, housing assistance, fuel assistance, health services, senior services, other children and youth services, and workforce / professional development

**4b** (Code ) (Expenses $ 36,430,575 including grants of $ 33,198,743 ) (Revenue $ 36,652,098 )

ABCD's Head Start program provides low income children and their families with education, health, special education, dental, mental health, and social and nutritional services Head Start serves as a model for early education initiatives nationwide and throughout the world Early Head Start serves pregnant mothers, infants, and toddlers up to age three, providing very young children with the care and stimulation proven to aid brain development in the earliest years The decentralized ABCD Head Start program serves more than 2400 pre-kindergarten children including more than 2200 three-to-five year olds in 24 neighborhood based programs in Boston and more than 186 infants, toddlers,pregnant women and teen parents in Early Head start programs in Boston neighborhoods of Dorchester,East Boston and the South End

**4c** (Code ) (Expenses $ 29,165,680 including grants of $ 29,539,131 ) (Revenue $ 29,574,551 )

ABCD's Energy Services include fuel assistance and conservation programs ABCD Fuel Assistance helps more than 20,000 low income households in Boston, Brookline and Newton pay fuel bills during the heating season, including clients whose heat is included in their rent payment Studies show that conservation improvements typically save 25-35 percent winter heating bills ABCD's Energy programs provide significant improvements in attic and wall insulation, weather stripping, air sealing and heating system repairs that are all designed to help low income families stretch limited resources through New England's long, cold winter months ABCD also provides referral services and advocacy for eligible clients interested in reducing their utility bill arrearage/debt The major utilities serving ABCD's geographical area offer arrearage management payment plans and ABCD assists eligible clients have a portion of their debt forgiven while adhering to a structured payment plan

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
Other program services include health services,

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
housing and homelessness, and elderly services

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
Through the Community Services Block Grant, ABCD

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
provides a variety of services to low income

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
families through a network of eighteen

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
neighborhood services including job training,

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
food pantries and drop-in services

(Code ) (Expenses $ including grants of $ ) (Revenue $ )

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
Almost 40,000 individuals received health care

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
services Over 7,700 families received housing

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
counseling, landlord remediation, eviction

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
prevention, stabilization services, legal

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
assistance and permanent housing Over 4,000

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
elders were helped to maintain independent living

(Code ) (Expenses $ including grants of $ ) (Revenue $ )

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
Nearly 120,000 volunteer hours were donated by low

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
income people In-kind donations of personal

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
services, supplies and occupancy received by the

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
Head Start and Foster Grandparent programs for the

(Code ) (Expenses $ including grants of $ ) (Revenue $ )
fiscal year ended August 31, 2008 was $521,229

**4d** Other program services (Describe in Schedule O )
(Expenses $ 21,805,840 including grants of $ 20,351,516 ) (Revenue $ 21,799,362 )

**4e** Total program service expenses $ 143,777,616 *Must equal Part IX, Line 25, column (B).*

## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | Yes | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? | 2 | Yes | |
| 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* | 3 | | No |
| 4 | Section 501(c)(3) organizations Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II* | 4 | Yes | |
| 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* | 5 | | |
| 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* | 6 | | No |
| 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* | 7 | | No |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | No |
| 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* | 9 | | No |
| 10 | Did the organization hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | | No |
| 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* | 11 | Yes | |
| 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* | 12 | Yes | |
| 13 | Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | No |
| 14a | Did the organization maintain an office, employees, or agents outside of the U S ? | 14a | | No |
| 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* | 14b | | No |
| 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* | 15 | | No |
| 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* | 16 | | No |
| 17 | Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I* | 17 | | No |
| 18 | Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | Yes | |
| 19 | Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | No |
| 20 | Did the organization operate one or more hospitals? *If "Yes," complete Schedule H* | 20 | | No |
| 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* | 21 | | No |
| 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* | 22 | | No |
| 23 | Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J* | 23 | Yes | |
| 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* | 24a | | No |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| 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? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 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* | 25a | | No |
| 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* | 25b | | No |
| 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* | 26 | | No |
| 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* | 27 | | No |

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

| | | | Yes | No |
|---|---|---|---|---|
| **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* . . . . . | **28a** | | No |
| **b** | Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV* . . . . . | **28b** | | No |
| **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* . | **28c** | | No |
| **29** | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | **29** | | No |
| **30** | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* . . . . . | **30** | | No |
| **31** | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* . . . . . | **31** | | No |
| **32** | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* . . . . . | **32** | | No |
| **33** | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I* . . . . . | **33** | | No |
| **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* . . . . . | **34** | Yes | |
| **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* . . . . . | **35** | | No |
| **36** | 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* . . . . . | **36** | | No |
| **37** | Did the organization conduct more than 5 percent 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* . . . . | **37** | | No |

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

| | | | | Yes | No |
|---|---|---|---|---|---|
| **1a** | 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** | 809 | | |
| **b** | Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable | **1b** | 0 | | |
| **c** | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | **1c** | Yes | |
| **2a** | 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** | 2,136 | | |
| **b** | If at least one is reported in 2a, did the organization file all required federal employment tax returns? **Note:** *If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.* | | **2b** | Yes | |
| **3a** | Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? | | **3a** | Yes | |
| **b** | If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O* | | **3b** | Yes | |
| **4a** | 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** | | No |
| **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** | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | **5a** | | No |
| **b** | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | **5b** | | No |
| **c** | If "Yes," to 5a or 5b, did the organization file Form 8886-T, *Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?* | | **5c** | | |
| **6a** | Did the organization solicit any contributions that were not tax deductible? | | **6a** | | No |
| **b** | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | **6b** | | |
| **7** | *Organizations that may receive deductible contributions under section 170(c).* | | | | |
| **a** | Did the organization provide goods or services in exchange for any quid pro quo contribution of $75 or more? | | **7a** | Yes | |
| **b** | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | **7b** | Yes | |
| **c** | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | **7c** | | No |
| **d** | If "Yes," indicate the number of Forms 8282 filed during the year | **7d** | | | |
| **e** | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | **7e** | | No |
| **f** | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | **7f** | | No |
| **g** | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? | | **7g** | | |
| **h** | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? | | **7h** | | |
| **8** | *Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | **8** | | No |
| **9** | *Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.* | | | | |
| **a** | Did the organization make any taxable distributions under section 4966? | | **9a** | | No |
| **b** | Did the organization make a distribution to a donor, donor advisor, or related person? | | **9b** | | No |
| **10** | *Section 501(c)(7) organizations.* Enter | | | | |
| **a** | Initiation fees and capital contributions included on Part VIII, line 12 | **10a** | | | |
| **b** | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | **10b** | | | |
| **11** | Section 501(c)(12) organizations Enter | | | | |
| **a** | Gross income from members or shareholders | **11a** | | | |
| **b** | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) | **11b** | | | |
| **12a** | *Section 4947(a)(1) non-exempt charitable trusts.* Is the organization filing Form 990 in lieu of Form 1041? | | **12a** | | |
| **b** | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | **12b** | | | |

## 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

| | | | Yes | No |
|---|---|---|---|---|
| | *For each "Yes" response to lines 2-7 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 . . | 1a 48 | | |
| b | Enter the number of voting members that are independent . . | 1b 48 | | |
| 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 | | No |
| 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 | | No |
| 4 | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . | 4 | | No |
| 5 | Did the organization become aware during the year of a material diversion of the organization's assets? . . | 5 | | No |
| 6 | Does the organization have members or stockholders? . . . . . | 6 | | No |
| 7a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . . | 7a | | No |
| b | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . | 7b | | No |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | | |
| a | the governing body? . . . . . | 8a | Yes | |
| b | each committee with authority to act on behalf of the governing body? . . . . . | 8b | Yes | |
| 9a | Does the organization have local chapters, branches, or affiliates? . . . . . | 9a | | No |
| 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 | | No |
| 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 | | No |

### Section B. Policies

| | | | Yes | No |
|---|---|---|---|---|
| 12a | Does the organization have a written conflict of interest policy? *If "No", go to line 13* . . | 12a | Yes | |
| b | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . . | 12b | Yes | |
| 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 | Yes | |
| 13 | Does the organization have a written whistleblower policy? . . . . . | 13 | Yes | |
| 14 | Does the organization have a written document retention and destruction policy? . . . . . | 14 | Yes | |
| 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 | Yes | |
| b | Other officers or key employees of the organization? . . . . . | 15b | Yes | |
| | Describe the process in Schedule O | | | |
| 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 | | No |
| 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 | | |

### 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 Form 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 See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

JOHN J DREW
178 TREMONT STREET
BOSTON,MA 02111
(617) 348-6376

## 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) and key employees 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, or 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-2/1099MISC) | **(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 | | | |
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**Part VII Continued**

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply) Individual Trustee or Director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
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| | | | | | | | | | | |
| **1b Total** ▶ | | | | | | | | 1,142,202 | 0 | 336,742 |

**2** Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 13

| | | | Yes | No |
|---|---|---|---|---|
| **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* | **3** | | No |
| **4** | For any individual listed online 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* | **4** | Yes | |
| **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* | **5** | | No |

## 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 |
|---|---|---|
| KPMG LLP<br>60 South Street<br>BOSTON, MA 021102371 | auditing | 225,250 |
| Ropes and Grey LLP<br>1 International Place<br>BOSTON, MA 021102624 | legal | 158,940 |
| Krokidas and Bluestein<br>600 Atlantic Avenue<br>BOSTON, MA 02110 | legal | 155,971 |
| Campbell Network Consulting<br>216 East Street Upton<br>BOSTON, MA 01568 | information Technolo | 125,700 |
| Verndale Corporation<br>320 Congress Street<br>BOSTON, MA 02110 | information Technolo | 103,618 |

**2** Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 13

**Part VIII Statement of Revenue**

| | | | (A) Total Revenue | (B) Related or Exempt Function Revenue | (C) Unrelated Business Revenue | (D) Revenue Excluded from Tax under IRC 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 127,843,040 | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above 1f 11,499,426 | | | | |
| | g | Noncash contributions included in lines 1a-1f $ | | | | |
| | h | **Total (Add lines 1a-1f)** ▶ | 139,342,466 | | | |
| Program Service Revenue | | Business Code | | | | |
| | 2a | CONTRACT RELATED FEES | 624,410 | 3,792,758 | 3,792,758 | |
| | b | | | | | |
| | c | | | | | |
| | d | | | | | |
| | e | | | | | |
| | f | All other program service revenue | | | | |
| | g | **Total. Add lines 2a-2f** ▶ $ 3,792,758 | | | | |
| | 3 | Investment income (including dividends, interest other similar amounts) ▶ | 88,553 | 88,553 | | |
| | 4 | Income from investment of tax-exempt bond proceeds ▶ | 0 | | | |
| | 5 | Royalties ▶ | 0 | | | |
| | | (i) Real / (ii) Personal | | | | |
| | 6a | Gross Rents | | | | |
| | b | Less rental expenses | | | | |
| | c | Rental income or (loss) | | | | |
| | d | Net rental income or (loss) ▶ | | | | |
| | | (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) ▶ | 0 | | | |
| Other Revenue | 8a | Gross income from fundraising events (not including $ 175,868 of contributions reported on line 1c) See Part IV, line 18 *Attach Schedule G if total exceeds $15,000* a | | | | |
| | b | Less direct expenses b 67,136 | | | | |
| | c | Net income or (loss) from fundraising events ▶ | 108,732 | 108,732 | | |
| | 9a | Gross income from gaming activities See part IV, line 19 *Complete Schedule G if total exceeds $15,000* a | | | | |
| | b | Less direct expenses b | | | | |
| | c | Net income or (loss) from gaming activities ▶ | 0 | | | |
| | 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 ▶ | 0 | | | |
| | | Miscellaneous Revenue | Business Code | | | |
| | 11a | COMMUNITY AWARDS DINNER | 900,099 | 125,919 | 125,919 | |
| | b | MISCELLANEOUS | 900,099 | 2,956 | 2,956 | |
| | c | | | | | |
| | d | All other revenue | | | | |
| | e | **Total. Add lines 11a-11d** ▶ $ 128,875 | | | | |
| | 12 | **Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶ | 143,461,384 | 4,118,918 | | |

## 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).**

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | (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 | 0 | | | |
| 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 | 481,457 | | 481,457 | |
| 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 | 32,367,149 | 29,857,108 | | 23,575 |
| 8 | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 1,939,141 | 1,717,599 | 220,051 | 1,491 |
| 9 | Other employee benefits | 4,928,650 | 4,580,740 | 345,829 | 2,081 |
| 10 | Payroll taxes | 3,098,702 | 2,860,911 | 236,447 | 1,344 |
| 11 | Fees for services (non-employees) | | | | |
| a | Management | 0 | | | |
| b | Legal | 197,359 | 80,967 | 116,392 | |
| c | Accounting | 202,250 | 159,718 | 42,532 | |
| d | Lobbying | 0 | | | |
| e | Professional fundraising *See Part IV, line 17* | 0 | | | |
| f | Investment management fees | 0 | | | |
| g | Other | 0 | | | |
| 12 | Advertising and promotion | 0 | | | |
| 13 | Office expenses | 3,023,446 | 2,874,172 | 133,778 | 15,496 |
| 14 | Information technology | 1,300,767 | 955,861 | 344,906 | |
| 15 | Royalties | 0 | | | |
| 16 | Occupancy | 5,369,402 | 5,184,665 | 184,302 | 435 |
| 17 | Travel | 332,958 | 306,452 | 26,431 | 75 |
| 18 | Payments of travel or entertainment expenses for any Federal, state or local public officials | 0 | | | |
| 19 | Conferences, conventions and meetings | 374,071 | 301,395 | 61,548 | 11,128 |
| 20 | Interest | 0 | | | |
| 21 | Payments to affiliates | 0 | | | |
| 22 | Depreciation, depletion, and amortization | 79,017 | 79,017 | | |
| 23 | Insurance | 343,423 | 323,698 | 19,725 | |
| 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 | CONSULTANTS-GENERAL | 1,336,979 | 1,243,132 | 85,526 | 8,321 |
| b | CONTRACTUAL-SERVICES | 11,843,424 | 11,778,081 | 65,331 | 12 |
| c | EQUIPMENT RENTAL & MAINT | 44,998 | 34,561 | 10,437 | |
| d | PRINTING & PUBLICATIONS | 638,018 | 569,286 | 67,950 | 782 |
| e | LICENSES AND PERMITS | 26,824 | 26,764 | 60 | |
| f | All other expenses | 75,277,706 | 75,211,676 | 63,634 | 2,396 |
| 25 | **Total functional expenses.** Add lines 1 through 24f | 143,205,741 | 138,145,803 | 4,992,802 | 67,136 |
| 26 | **Joint Costs.** Check ☐ 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 | | 5,635,690 | 1 | 8,916,139 |
| | 2 | Savings and temporary cash investments | | | 2 | |
| | 3 | Pledges and grants receivable, net | | | 3 | |
| | 4 | Accounts receivable, net | | 5,619,755 | 4 | 7,203,103 |
| | 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 | | | 7 | |
| | 8 | Inventories for sale or use | | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | | 9 | |
| | 10a | Land, buildings, and equipment cost basis | 10a 4,342,367 | | | |
| | b | Less accumulated depreciation *Complete Part VI of Schedule D* | 10b 3,726,403 | 526,846 | 10c | 615,964 |
| | 11 | Investments—publicly traded securities | | | 11 | |
| | 12 | Investments—other securities See Part IV, line 11 *Complete Part VII of Schedule D* | | | 12 | |
| | 13 | Investments—program-related See Part IV, line 11 *Complete Part VIII of Schedule D* | | | 13 | |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets See Part IV, line 11 *Complete Part IX of Schedule D* | | 3,664,908 | 15 | 2,647,119 |
| | 16 | **Total assets.** *Add lines 1 through 15 (must equal line 34)* | | 15,447,199 | 16 | 19,382,325 |
| Liabilities | 17 | Accounts payable and accrued expenses | | 5,386,257 | 17 | 7,312,896 |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | 2,789,220 | 19 | 4,289,727 |
| | 20 | Tax-exempt bond liabilities | | | 20 | |
| | 21 | Escrow account liability *Complete Part IV of Schedule D* | | | 21 | |
| | 22 | Payable 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 | | | 23 | |
| | 24 | Unsecured notes and loans payable | | | 24 | |
| | 25 | Other liabilities *Complete Part X of Schedule D* | | 557,224 | 25 | 742,423 |
| | 26 | **Total liabilities.** *Add lines 17 through 25* | | 8,732,701 | 26 | 12,345,046 |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.** | | | | |
| | 27 | Unrestricted net assets | | 6,714,498 | 27 | 7,037,279 |
| | 28 | Temporarily restricted net assets | | | 28 | |
| | 29 | Permanently restricted net assets | | | 29 | |
| | | **Organizations that do not follow SFAS 117, check here ▶ ☐ 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 | | 6,714,498 | 33 | 7,037,279 |
| | 34 | Total liabilities and net assets/fund balances | | 15,447,199 | 34 | 19,382,325 |

## Part XI Financial Statements and Reporting

| | | | | Yes | No |
|---|---|---|---|---|---|
| 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? | | 2a | | No |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | | No |
| 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 | | |
| 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 | | No |
| b | If "Yes," did the organization undergo the required audit or audits? | | 3b | | |

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# SCHEDULE A (Form 990 or 990EZ)

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**
ACTION FOR BOSTON COMMUNITY DEVELOPMENT INC

**Employer identification number**
04-2304133

## Part I Reason for Public Charity Status (to be completed by all organizations) (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 331/3% 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 331/3% 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?

| | Yes | No |
|---|---|---|
| **(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 the supported organization? **11g(i)** | | No |
| **(ii)** a family member of a person described in (i) above? **11g(ii)** | | No |
| **(iii)** a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)** | | No |

**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 | |
| | | | | | | | | | |
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| **Total** | | | | | | | | | |

**Part II** **Support Schedule for Organizations Described in IRC 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.)

## 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 ") | 109,569,019 | 116,418,736 | 117,416,212 | 125,564,645 | 139,342,466 | 608,311,078 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add line 1-3 | 109,569,019 | 116,418,736 | 117,416,212 | 125,564,645 | 139,342,466 | 608,311,078 |
| 5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f) | | | | | | 20,360,160 |
| 6 **Public Support** subtract line 5 from line 4 | | | | | | 587,950,918 |

## 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 | 109,569,019 | 216,493 | 117,416,212 | 125,564,645 | 139,342,466 | 608,311,078 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 90,761 | 216,493 | 311,552 | 216,194 | 88,553 | 923,553 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | 254,805 | 388,574 | 485,281 | 485,607 | 304,743 | 1,919,010 |
| 11 **Total Support** (Add lines 7 through 10) | | | | | | 611,153,641 |

| | | | |
|---|---|---|---|
| 12 | Gross receipts from related activities, etc (See instructions ) | 12 | 3,080,317 |

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** ☐

## Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 14 | Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f)) | 14 | **96.203 %** |
| 15 | Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f | 15 | **96.495 %** |

16a **33 1/3% 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 ☑

b **33 1/3% Test - 2007.** If the organization did not check the 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 "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 ☐

b **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 the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ☐

## Part III Support Schedule for Organizations Described in IRC 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 ") | | | | | | |
| 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 | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total** Add lines 1-5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| 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 | | | | | | |
| c Total of lines 7a and 7b | | | | | | |
| 8 **Public Support** (Substract line 7c from line 6) | | | | | | |

### 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 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975 | | | | | | |
| c 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 501(c)(3) organization, check this box and **stop here** ☐

### Computation of Public Support Percentage

| | | |
|---|---|---|
| 15 | Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f)) | 15 |
| 16 | Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g | 16 |

### Computation of Investment Income Percentage

| | | |
|---|---|---|
| 17 | Investment Income Percentage for **2008** (line 10c column (f) divided by line 13 column (f)) | 17 |
| 18 | Investment Income Percentage from **2007** Schedule A, Part IV-A, line 27h | 18 |

19a **33 1/3% 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% 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 ☐

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

| Facts and Circumstances Test |
| --- |
| |

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

Department of the Treasury
Internal Revenue Service

# Political Campaign and Lobbying Activities

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

**To be completed by organizations described below. Attach to Form 990 or Form 990-EZ**

OMB No 1545-0047

**2008**

**Open to Public Inspection**

**If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)**

- Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations complete Part I-A only

**If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

**If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax)**

- Section 501(c)(4), (5), or (6) organizations complete Part III

| Name of the organization | Employer identification number |
|---|---|
| ACTION FOR BOSTON COMMUNITY DEVELOPMENT INC | 04-2304133 |

## Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations. (See the instructions for Schedule C for details.)

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures $ _____

3 Volunteer hours _____

## Part I-B To be completed by all organizations exempt under section 501(c)(3). (See the instructions for Schedule C for details.)

1 Enter the amount of any excise tax incurred by the organization under section 4955 $ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 $ _____

3 If the organization incurred in a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

## Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3). (See the instructions for Schedule C for details.)

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities $ _____

2 Enter the amount of the filing organization's internal funds contributed to other organizations for section 527 exempt funtion activities $ _____

3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b $ _____

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which payments were made Enter the amount paid and indicate if the amount was paid from the filing organization's own internal funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

| **(a)** Name | **(b)** Address | **(c)** EIN | **(d)** Amount paid from filing organization's internal funds If none, enter -0- | **(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0- |
|---|---|---|---|---|
| | | | | |
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**Part II-A** **To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

**A** Check ☐ if the filing organization belongs to an affiliated group
**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply

| Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.) | | (a) Filing Organization's Totals | (b) Affiliated Group Totals |
|---|---|---|---|
| 1a | Total lobbying expenditures to influence public opinion (grass roots lobbying) | | |
| b | Total lobbying expenditures to influence a legislative body (direct lobbying) | | |
| c | Total lobbying expenditures (add lines 1a and 1b) | | |
| d | Other exempt purpose expenditures | | |
| e | Total exempt purpose expenditures (add lines 1c and 1d) | | |
| f | Lobbying nontaxable amount Enter the amount from the following table in both columns— | | |

| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: |
|---|---|
| Not over $500,000 | 20% of the amount on line 1e |
| Over $500,000 but not over $1,000,000 | $100,000 plus 15% of the excess over $500,000 |
| Over $1,000,000 but not over $1,500,000 | $175,000 plus 10% of the excess over $1,000,000 |
| Over $1,500,000 but not over $17,000,000 | $225,000 plus 5% of the excess over $1,500,000 |
| Over $17,000,000 | $1,000,000 |

| | | | |
|---|---|---|---|
| g | Grassroots nontaxable amount (enter 25% of line 1f) | | |
| h | Subtract line 1g from line 1a Enter -0- if line g is more than line a | | |
| i | Subtract line 1f from line 1c Enter -0- if line f is more than line c | | |

**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☑ **No**

## 4-Year Averaging Period Under Section 501(h)
**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 1a through 1f of the instructions.)**

### Lobbying Expenditures During 4-Year Averaging Period

| Calendar year (or fiscal year beginning in) | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) Total |
|---|---|---|---|---|---|
| 2a Lobbying non-taxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots non-taxable amount | | | | | |
| e Grassroots ceiling amount (150% of line d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

**Part II-B** **To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

| | | (a) Yes | (a) No | (b) Amount |
|---|---|---|---|---|
| 1 | During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of | | | |
| a | Volunteers? | Yes | | |
| b | Paid staff or management (include compensation in expenses reported on lines c through i)? | | No | |
| c | Media advertisements? | | No | |
| d | Mailings to members, legislators, or the public? | | No | |
| e | Publications, or published or broadcast statements? | | No | |
| f | Grants to other organizations for lobbying purposes? | | No | |
| g | Direct contact with legislators, their staffs, government officials, or a legislative body? | Yes | | |
| h | Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means? | | No | |
| i | Other activities If "Yes," describe in Part IV | | No | |
| j | Total lines 1c through 1i | | | |
| 2a | Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | No | |
| b | If "Yes" enter the amount of any tax incurred under section 4912 | | | |
| c | If "Yes" enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d | If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | No | |

**Part III-A** **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).** (See the instructions for Schedule C for details.)

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Were substantially all (90% or more) dues received nondeductible by members? | 1 | | |
| 2 | Did the organization make only in-house lobbying expenditures of $2,000 or less? | 2 | | |
| 3 | Did the organization agree to carryover lobbying and political expenditures from the prior year? | 3 | | |

**Part III-B** **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes."** (See the instructions for Schedule C for details.)

| | | |
|---|---|---|
| 1 | Dues, assessments and similar amounts from members | 1 $ |
| 2 | Section 162(e) non-deductible lobbying and political expenditures ***(do not include amounts of political expenses for which the section 527(f) tax was paid).*** | |
| a | Current Year | 2a $ |
| b | Carryover from last year | 2b $ |
| c | Total | 2c $ |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 $ |
| 4 | If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 $ |
| 5 | Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4) | 5 $ |

**Part IV** **Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

| Identifier | Return Reference | Explanation |
|---|---|---|
| Supplemental Information | | Action for Boston Community Development, Inc (ABCD) employees have contact with local, state, and federal elected officials and their staff regarding specific legislation and appropriations of concern to ABCD and the programs and individuals our organization serves |
| | | |
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## Part IV Supplemental Information

| Identifier | Return Reference | Explanation |
|---|---|---|
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**SCHEDULE D** (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

▶ **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.**

OMB No 1545-0047

**2008**

**Open to Public Inspection**

**Name of the organization**
ACTION FOR BOSTON COMMUNITY DEVELOPMENT INC

**Employer identification number**
04-2304133

## 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? ☐ Yes ☐ 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? ☐ Yes ☐ 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 importantly 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 |
|---|---|---|---|
| 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 the 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 why 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 the 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 | | | | |
| b Buildings | | | | |
| c Leasehold improvements | 1,778,902 | 0 | 1,266,809 | 512,093 |
| d Equipment | 2,563,465 | 0 | 2,459,594 | 103,871 |
| e Other | | | | |
| **Total.** Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 615,964 |

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

| (a) Description of security or cateory (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| Financial derivatives and other financial products | | |
| Closely-held equity interests | | |
| Other | | |
| | | |
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| | | |
| **Total.** *(Column (b) should equal Form 990, Part X, col (B) line 12 )* ▶ | | |

**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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| **Total.** *(Column (b) should equal Form 990, Part X, col (B) line 13 )* ▶ | | |

**Part IX Other Assets.** See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|---|
| DUE FROM ABCD REAL ESTATE COMP | 2,361,662 |
| DEPOSITS | 285,457 |
| | |
| | |
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| | |
| **Total.** *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶ | 2,647,119 |

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

| (a) Description of Liability | (b) Amount |
|---|---|
| Federal Income Taxes | |
| FUNDS HELD FOR OTHERS | 742,423 |
| | |
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| | |
| **Total.** *(Column (b) should equal Form 990, Part X, col (B) line 25 )* ▶ | 742,423 |

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 | 143,461,384 |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 143,205,741 |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | 255,643 |
| 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 | 67,136 |
| 9 | Total adjustments (net) Add lines 4 - 8 | 9 | 67,136 |
| 10 | Excess or (deficit) for the year per financial statements Combine lines 3 and 9 | 10 | 322,779 |

## 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 | 144,100,396 |
| 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 | 571,876 | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIV) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | 571,876 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 143,528,520 |
| 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 | -67,136 | | |
| c | Add lines **4a** and **4b** | | | 4c | -67,136 |
| 5 | Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12 ) | | | 5 | 143,461,384 |

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

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 143,777,615 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | | | |
| a | Donated services and use of facilities | 2a | 571,876 | | |
| b | Prior year adjustments | 2b | | | |
| c | Losses reported on Form 990, Part IX, line 25 | 2c | | | |
| d | Other (Describe in Part XIV) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | 571,876 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 143,205,739 |
| 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 | |
| 5 | Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18 ) | | | 5 | 143,205,739 |

## 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 XIV, 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

| Identifier | Return Reference | Explanation |
|---|---|---|
| Part XI, Line 8 | | Fundraising costs excluded from revenue on Part XI, Line 1 |
| | | |
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**SCHEDULE G (Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

▶ **Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.**

OMB No 1545-0047

**2008**

**Open to Public Inspection**

Name of the organization
ACTION FOR BOSTON COMMUNITY DEVELOPMENT INC

**Employer identification number**
04-2304133

**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** ☐ Mail solicitations
- **b** ☐ Email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

**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 activities? ☐ **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? Yes | No | **(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 |
|---|---|---|---|---|---|---|
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| **Total** | | | ▶ | | | |

**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

**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 Community Event (event type) | (b) Event #2 Auction (event type) | (c) Other Events 1 (total number) | (d) Total Events (Add col (a) through col (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | 154,425 | 12,920 | 8,523 | 175,868 |
| | 2 Less Charitable contributions | | | | |
| | 3 Gross revenue (line 1 minus line 2) | 154,425 | 12,920 | 8,523 | 175,868 |
| Direct Expenses | 4 Cash Prizes | | | | |
| | 5 Non-cash Prizes | | | | |
| | 6 Rent/Facility costs | 10,000 | | | 10,000 |
| | 7 Other direct expenses | 52,405 | 3,354 | 1,377 | 57,136 |
| | 8 Direct expense summary Add lines 4 through 7 in column (d) ▶ | | | | 67,136 |
| | 9 Net income summary Combine lines 3 and 8 in column (d) ▶ | | | | 108,732 |

**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 |
|---|---|---|---|
| **13** | Indicate the percentage of gaming activity operated in | | |
| **a** | The organization's facility . . . . . **13a** | | |
| **b** | An outside facility . . . . . **13b** | | |
| **14** | Provide the name and address of the person who prepares the organization's gaming/special events books and records | | |
| | Name ▶ _____ | | |
| | Address ▶ _____ | | |
| **15a** | Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . **15a** | | |
| **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 ▶ $ _____ | | |
| | 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? . . . . . **17a** | | |
| **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 ▶ $ | | |

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**Schedule J** (Form 990)

Department of the Treasury
Internal Revenue Service

# Compensation Information

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.**

OMB No 1545-0047

**2008**

**Open to Public Inspection**

**Name of the organization**
ACTION FOR BOSTON COMMUNITY DEVELOPMENT INC

**Employer identification number**
04-2304133

## Part I Questions Regarding Compensation

| | | | Yes | No |
|---|---|---|---|---|
| **1a** | Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items<br>☐ First class or charter travel ☐ Housing allowance or residence for personal use<br>☐ Travel for companions ☐ Payments for business use of personal residence<br>☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees<br>☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef) | | | |
| **b** | If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain | **1b** | | |
| **2** | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? | **2** | | |
| **3** | Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply<br>☐ Compensation committee ☐ Written employment contract<br>☑ Independent compensation consultant ☑ Compensation survey or study<br>☐ Form 990 of other organizations ☑ Approval by the board or compensation committee | | | |
| **4** | During the year, did any person listed in Form 990, Part VII, Section A, line 1a | | | |
| **a** | Receive a severance payment or change of control payment? | **4a** | | No |
| **b** | Participate in, or receive payment from, a supplemental nonqualified retirement plan? | **4b** | | No |
| **c** | Participate in, or receive payment from, an equity-based compensation arrangement? | **4c** | | No |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III | | | |
| | **501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.** | | | |
| **5** | For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of | | | |
| **a** | The organization? | **5a** | | No |
| **b** | Any related organization? | **5b** | | No |
| | If "Yes," to line 5a or 5b, describe in Part III | | | |
| **6** | For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of | | | |
| **a** | The organization? | **6a** | | No |
| **b** | Any related organization? | **6b** | | No |
| | If "Yes," to line 6a or 6b, describe in Part III | | | |
| **7** | For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III | **7** | | No |
| **8** | Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III | **8** | | No |

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

| (A) Name | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported in prior Form 990 or Form 990-EZ |
|---|---|---|---|---|---|---|---|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other compensation | | | | |
| Robert M Coard | (i) | 209,126 | 0 | 0 | 0 | 44,782 | 253,908 | 169,271 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| John Drew | (i) | 186,646 | 0 | 0 | 0 | 48,214 | 234,860 | 156,573 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Anita Lichtblau | (i) | 141,767 | 0 | 0 | 0 | 49,391 | 191,158 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Harold Mezoff | (i) | 127,881 | 0 | 0 | 0 | 51,937 | 179,818 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| John Wells | (i) | 120,058 | 0 | 0 | 0 | 37,280 | 157,338 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mark Isenberg | (i) | 122,873 | 0 | 0 | 0 | 27,951 | 150,824 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sharon Scott Chandler | (i) | 118,148 | 0 | 0 | 0 | 45,605 | 163,753 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

## Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

| Identifier | Return Reference | Explanation |
|---|---|---|
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# 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**
ACTION FOR BOSTON COMMUNITY DEVELOPMENT INC

**Employer identification number**
04-2304133

| Identifier | Return Reference | Explanation |
|---|---|---|
| Part IX Statement of Functional Expenses | Line 43 Other expenses not covered above (itemize) | Expense (A) Total (B) Program (C)Manage (D)Fundraising Services & General ---------- ---------- Consultants-general 1,336,979 1,243,132 85,526 8,321 Contractual services 11,843,424 11,778,081 65,331 12 Equip Rental & Maint 44,998 34,561 10,437 Print & publications 638,018 569,286 67,950 782 Licenses and permits 26,824 26,764 60 Food costs 1,014,821 1,014,064 557 200 Recruitment 114,075 99,405 14,190 480 Tuition 26,664 26,664 Training 272,142 272,142 6,770 150 Dues & Membership 62,610 41,986 20,064 560 Postage 320,122 299,571 20,497 53 Euipment repairs 1,360 1,360 Parent activity fund 32,070 32,070 Burner repairs 1,957,540 1,957,540 Bank service charges 28,714 28,714 Day care vouchers 53,922,191 53,922,191 Fuel vendors 16,590,635 16,590,635 Exchange Check Disb 39,881 39,881 Subcontractors expense 876,718 876,718 Miscellaneous 18,164 15,655 1,556 953 |

| Identifier | Return Reference | Explanation |
|---|---|---|
| Part III Statement of Program Service Accomplishments | - Other program services | Other program services include health services, housing and homelessness, summer youth and other employment programs, asset development and elderly services Through the Community Services Block grant, ABCD provides a variety of services tolow income families through a netw ork of eighteen neighborhood service centers, including job training, food pantriesand drop-in services More than 40,0000 individuals received health care services Over 3200 families received housing counseling, landlord mediation, eviction prevention, stablization services, legal assistance and permanent housing Over 2000 seniors w ere helped to maintain independent living situations, 492 seniors participated in w ellness classes, 650 received benefit enrollment services, and more than 800 seniors received hot meals and brow n bag lunches and dinners ABCD's Youth Exploration programs focuses on the needs of at-risk and economically disadvataged young people and provides opportunities to learn and achieve success in school and in life Over 2,000 youth participated in summer jobs and career exploration programs Over four hundred unemployed persons obtained jobs, 601 individuals received job counseling and another 661 w ere referred to job resources ABCD's educational and w ork support programs helped 118 individuals receive their GED or high school diploma, w hile 171 received Associates Degrees or Certificates, 598 individuals received ABE/ESOL services and 977 individuals gained job-readiness skills ABCD's asset development programs provided 5,055 households w ith free tax assistance helping to return $8,279,952 to Boston w orking poor in tax credits and refunds Nearly 300 individuals received credit advising and financial counseling services and 373 individuals completed financial education classes |

| Identifier | Return Reference | Explanation |
|---|---|---|
| Part VI Governance, Management, and Disclosure / Section B Policies | | 12c The members of ABCD's Board of Directors and senior management staff are provide w ith the conflict of interest policy and disclosure statement annually The statements are filled out by these individuals and returned to the Board liaison w ho review s the forms for any conflicts of interest The Finance / Audit Committee receives the forms w ith any conflicts for their review After meeting and discussing the individuals concerned, the Committee gives its recommendations to the full Board for final disposition |

| Identifier | Return Reference | Explanation |
|---|---|---|
| Form 990 - Part XI Financial Statements and Reporting - Questions 2-3 - | | Because Action for Boston Community Development (ABCD) consolidates its financial statements for ABCD and ABCD Real Estate, it must answ er no to questions 2 and 3 How ever, the consolidated financial statements are audited by the audit firm of KPMG KPMG also performs the required A-133 audit for ABCD The Finance Committee of the Board of Directors also serves as the Audit Committee and is responsible for oversight of the audit of the A-133 and financial audits |

| Identifier | Return Reference | Explanation |
|---|---|---|
| Part VI, Question 10 - | | The Form 990 is first review ed by the Exempt Organization Tax Manager at the audit firm KPMG, LLP after being completed by ABCD's Director of Finance After KPMG's review , recommended changes are discussed w ith senior management and incorporated into the return as appropriate It is then given to the President and Treasurer for their careful review Any questions or concerns the President and Treasurer have are anw ered by KPMG and/or the director of finance and are incorporated into the return as appropriate Once all involved parties are satisfied that the return is complete and accurate, the Treasurer is authorized to file the Form 990 |

| Identifier | Return Reference | Explanation |
|---|---|---|
| Part VI, Question 15b - | | ABCD utilizes an outside firm to compile and review comparability data to determine the compensation for its President / CEO and key personnel The results of the firm's findings are brought to the combined meeting of the Personnel and Finance Committees for their review , discussion and approval of the appropriate compensation amount as recommended by the outside consulting firm |

| Identifier | Return Reference | Explanation |
|---|---|---|
| Part VI, Question 19 - | | Currently ABCD does not make its governing documents and conflict of interest policy available to the general public Financial statements are include on the agency's w ebsite in its Annual Report and are also available on the GuideStar w ebsite |

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# SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

## Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
▶ See separate instructions.

OMB No 1545-0047

**2008**

**Open to Public Inspection**

**Name of the organization**
ACTION FOR BOSTON COMMUNITY DEVELOPMENT INC

**Employer identification number**
04-2304133

## Part I Identification of Disregarded Entities

| (A) Name, address, and EIN of disregarded entity | (B) Primary activity | (C) Legal domicile (state or foreign country) | (D) Total income | (E) End-of-year assets | (F) Direct controlling entity |
|---|---|---|---|---|---|
| | | | | | |
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## Part II Identification of Related Tax-Exempt Organizations

| (A) Name, address, and EIN of related organization | (B) Primary activity | (C) Legal domicile (state or foreign country) | (D) Exempt Code section | (E) Public charity status (if section 501(c)(3)) | (F) Direct controlling entity |
|---|---|---|---|---|---|
| | | | | | |
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## Part III Identification of Related Organizations Taxable as a Partnership

| (A) Name, address, and EIN of related organization | (B) Primary activity | (C) Legal domicile (state or foreign country) | (D) Direct controlling entity | (E) Predominant income(related, investment, unrelated) | (F) Share of total income | (G) Share of end-of-year assets | (H) Disproprtionate allocations? Yes | (H) Disproprtionate allocations? No | (I) Code V—UBI amount on Box 20 of K-1 | (J) General or managing partner? Yes | (J) General or managing partner? No |
|---|---|---|---|---|---|---|---|---|---|---|---|
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## Part IV Identification of Related Organizations Taxable as a Corporation or Trust

| (A) Name, address, and EIN of related organization | (B) Primary activity | (C) Legal domicile (state or foreign country) | (D) Direct controlling entity | (E) Type of entity (C corp, S corp, or trust) | (F) Share of total income | (G) Share of end-of-year assets | (H) Percentage ownership |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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## Part V Transactions with Related Organizations

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

| | | Yes | No |
|---|---|---|---|
| **1** | During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | |
| **a** | Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity | **1a** | | |
| **b** | Gift, grant, or capital contribution to other organization(s) | **1b** | | |
| **c** | Gift, grant, or capital contribution from other organization(s) | **1c** | | |
| **d** | Loans or loan guarantees to or for other organization(s) | **1d** | | |
| **e** | Loans or loan guarantees by other organization(s) | **1e** | | |
| **f** | Sale of assets to other organization(s) | **1f** | | |
| **g** | Purchase of assets from other organization(s) | **1g** | | |
| **h** | Exchange of assets | **1h** | | |
| **i** | Lease of facilities, equipment, or other assets to other organization(s) | **1i** | | |
| **j** | Lease of facilities, equipment, or other assets from other organization(s) | **1j** | | |
| **k** | Performance of services or membership or fundraising solicitations for other organization(s) | **1k** | | |
| **l** | Performance of services or membership or fundraising solicitations by other organization(s) | **1l** | | |
| **m** | Sharing of facilities, equipment, mailing lists, or other assets | **1m** | | |
| **n** | Sharing of paid employees | **1n** | | |
| **o** | Reimbursement paid to other organization for expenses | **1o** | | |
| **p** | Reimbursement paid by other organization for expenses | **1p** | | |
| **q** | Other transfer of cash or property to other organization(s) | **1q** | | |
| **r** | Other transfer of cash or property from other organization(s) | **1r** | | |

**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) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

## Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

| (A) Name, address, and EIN of entity | (B) Primary activity | (C) Legal domicile (state or foreign country) | (D) Are all partners section 501(c)(3) organizations? | | (E) Share of end-of-year assets | (F) Disproprtionate allocations? | | (G) Code V—UBI amount on Box 20 of K-1 | (H) General or managing partner? | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Yes | No | | Yes | No | | Yes | No |
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Form **4562**
Department of the Treasury
Internal Revenue Service

# Depreciation and Amortization
## (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

**2008**

Attachment Sequence No **67**

| Name(s) shown on return | Business or activity to which this form relates | Identifying number |
|---|---|---|
| ACTION FOR BOSTON COMMUNITY DEVELOPMENT INC | GENERAL DEPRECIATION | 04-2304133 |

**Part I** **Election To Expense Certain Property Under Section 179**

***Note:*** *If you have any listed property, complete Part V before you complete Part I.*

| | | |
|---|---|---|
| 1 Maximum amount See the instructions for a higher limit for certain businesses | 1 | $ 250,000 |
| 2 Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | $ 800,000 |
| 4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0- | 4 | |
| 5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions | 5 | |

| (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
|---|---|---|
| 6 | | |
| | | |

| | | |
|---|---|---|
| 7 Listed property Enter the amount from line 29 | 7 | |
| 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 Tentative deduction Enter the **smaller** of line 5 or line 8 | 9 | |
| 10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562 | 10 | |
| 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12 ▶ | 13 | |

**Note:** *Do not use Part II or Part III below for listed property. Instead, use Part V.*

**Part II** **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions )

| | | |
|---|---|---|
| 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 Property subject to section 168(f)(1) election | 15 | |
| 16 Other depreciation (including ACRS) | 16 | 3,726,403 |

**Part III** **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

**Section A**

| | | |
|---|---|---|
| 17 MACRS deductions for assets placed in service in tax years beginning before 2008 | 17 | |
| 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐ | | |

**Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|---|---|---|---|---|---|---|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs | | S/L | |
| h Residential rental property | | | 27 5 yrs | MM | S/L | |
| | | | 27 5 yrs | MM | S/L | |
| i Nonresidential real property | | | 39 yrs | MM | S/L | |
| | | | | MM | S/L | |

**Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System**

| | | | | | | |
|---|---|---|---|---|---|---|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs | | S/L | |
| c 40-year | | | 40 yrs | MM | S/L | |

**Part IV** **Summary** (See instructions)

| | | |
|---|---|---|
| 21 Listed property Enter amount from line 28 | 21 | |
| 22 **Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr | 22 | 3,726,403 |
| 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

**Part V** **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

***Note:*** *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

**Section A—Depreciation and Other Information (Caution:** *See the instructions for limits for passenger automobiles.***)**

**24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/ investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/ Convention | (h) Depreciation/ deduction | (i) Elected section 179 cost |
|---|---|---|---|---|---|---|---|---|
| **25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) | | | | | | **25** | | |
| **26** Property used more than 50% in a qualified business use | | | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| **27** Property used 50% or less in a qualified business use | | | | | | | | |
| | | % | | | | S/L - | | |
| | | % | | | | S/L - | | |
| | | % | | | | S/L - | | |
| **28** Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 | | | | | | **28** | | |
| **29** Add amounts in column (i), line 26 Enter here and on line 7, page 1 | | | | | | **29** | | |

## Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

| | (a) Vehicle 1 | | (b) Vehicle 2 | | (c) Vehicle 3 | | (d) Vehicle 4 | | (e) Vehicle 5 | | (f) Vehicle 6 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **30** Total business/investment miles driven during the year (**do not** include commuting miles) | | | | | | | | | | | | |
| **31** Total commuting miles driven during the year | | | | | | | | | | | | |
| **32** Total other personal(noncommuting) miles driven | | | | | | | | | | | | |
| **33** Total miles driven during the year Add lines 30 through 32 | | | | | | | | | | | | |
| | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** | **Yes** | **No** |
| **34** Was the vehicle available for personal use during off-duty hours? | | | | | | | | | | | | |
| **35** Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| **36** Is another vehicle available for personal use? | | | | | | | | | | | | |

## Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

| | **Yes** | **No** |
|---|---|---|
| **37** Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | | |
| **38** Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| **39** Do you treat all use of vehicles by employees as personal use? | | |
| **40** Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| **41** Do you meet the requirements concerning qualified automobile demonstration use? (See instructions ) | | |
| **Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles | | |

**Part VI** **Amortization**

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|---|---|---|---|---|---|
| **42** Amortization of costs that begins during your 2008 tax year (see instructions) | | | | | |
| | | | | | |
| | | | | | |
| **43** Amortization of costs that began before your 2008 tax year | | | | **43** | |
| **44 Total.** Add amounts in column (f) See the instructions for where to report | | | | **44** | |

## Additional Data

**Software ID:**
**Software Version:**
**EIN:** 04-2304133
**Name:** ACTION FOR BOSTON COMMUNITY DEVELOPMENT INC

### Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

**Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 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.**

| | | | |
|---|---|---|---|
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| Other program services include health services, | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| housing and homelessness, and elderly services | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| Through the Community Services Block Grant, ABCD | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| provides a variety of services to low income | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| families through a network of eighteen | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| neighborhood services including job training, | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| food pantries and drop-in services | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| Almost 40,000 individuals received health care | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| services Over 7,700 families received housing | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| counseling, landlord remediation, eviction | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| prevention, stabilization services, legal | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| assistance and permanent housing Over 4,000 | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| elders were helped to maintain independent living | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| Nearly 120,000 volunteer hours were donated by low | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| income people In-kind donations of personal | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| services, supplies and occupancy received by the | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| Head Start and Foster Grandparent programs for the | | | |
| (Code ) (Expenses $ | including grants of $ | ) (Revenue $ | ) |
| fiscal year ended August 31, 2008 was $521,229 | | | |

### Form 990, Part VII - Section Aaa

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099MISC) | (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 | | | |
| JULIETTE MAYERS , Board Chair | 10 | X | | X | | | | 0 | 0 | 0 |
| Jean Babcock , Treasurer | 10 | X | | X | | | | 0 | 0 | 0 |
| Mark Nuccio Esq , Clerk | 10 | X | | X | | | | 0 | 0 | 0 |
| Thelma Burns , Vice Chair | 10 | X | | | | | | 0 | 0 | 0 |
| James Owens Jr , Vice Chair | 10 | X | | | | | | 0 | 0 | 0 |
| Johnette West Netter , Vice Chair | 10 | X | | | | | | 0 | 0 | 0 |
| Ruth Ann Moriarty , Vice Chair | 10 | X | | | | | | 0 | 0 | 0 |
| Kathleen Flynn , Vice Chair | 10 | X | | | | | | 0 | 0 | 0 |
| Alexander Morgan , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Alida Morales , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Andres Molina , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Bede Onyeagoro , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Bethania Ciprian , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Carolyn Parker , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Charles Wilbiralske , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Davis Isberg , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Edna Smallwood , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Edward Katz , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Jeannette Boone , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Joan Jackson Shivers , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| John McGahan , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Karin Mathiesen , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Leah Randolpg , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Linda Burnett , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Lorraine Fowlkes , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Marie Greig , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Marjorie Coleman , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Mary Chin , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Mary VanGordon , Board Member | 10 | X | | | | | | 0 | 0 | 0 |
| Monica Roberts , Board Member | 10 | X | | | | | | 0 | 0 | 0 |

## Form 990, Part VII - Section Aaa

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099MISC) | (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 | | | |
| Matalie Carithers , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Patricia Powers , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Philip Carver , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Rachel Green , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Ra Shaun Nails , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Reginald Nunnally , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Richard Giordano , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Stanley williams , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Susana Segat , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Syvalia Hyman III , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Thomas Webb , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Tony Ippolito , Board Member | 1 0 | X | | | | | | 0 | 0 | 0 |
| Yvonne Jones , Board Member | | X | | | | | | 0 | 0 | 0 |
| Robert M Coard , President / CEO | 35 0 | | | X | | | | 209,126 | 0 | 44,782 |
| Anita Lichtblau , Gen Counsel/Assistant Clerk | 35 0 | | | X | | | | 141,767 | 0 | 49,391 |
| John Drew , Executive Vice President | 35 0 | | | | X | | | 186,646 | 0 | 48,214 |
| Harold Mezoff , VP Human Resources | 35 0 | | | | | X | | 127,881 | 0 | 51,937 |
| John Wells , VP Real Estate & Energy | 35 0 | | | | | X | | 120,058 | 0 | 37,319 |
| Mark Isenberg , VP IT & Workforce Development | 35 0 | | | | | X | | 122,873 | 0 | 27,951 |
| Michael Vance , VP Field Operations | 35 0 | | | | | X | | 115,703 | 0 | 31,643 |
| Sharon Scott Chandler , VP Head Start & Children's Svc | 35 0 | | | | | X | | 118,148 | 0 | 45,505 |

**Form 990, Part III, Line 1 - Briefly describe the organization's mission:**

based structure and process that provides innovative,practical and timely programs.Action for Boston Community Development's (ABCD) mission is to combat poverty by promoting self-help for low-incomep eople and neighborhoods. It implements this mandate through a decentralized, neighborhood-based structure and processthat provides innovative, practical and timely programs and services.See Schedule O.