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990

Form

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2008 calendar year, or tax year beginning September 1 , 2008, and ending August 31 , 20 09	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Vineyard Community Center Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 6000 Cooper Road City or town, state or country, and ZIP + 4 Westerville, Ohio 43081-8984
	D Employer identification number 75 : 3210233
	E Telephone number (614) 259-5500
	G Gross receipts \$ 1,627,223.35
	F Name and address of principal officer Will Shearer, same as C above
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: www.vineyardcommunitycenter.org	
K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation 2006 M State of legal domicile: OH

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Total attendance at the Organization's various classes/programs increased by 162% to 8,410/month. Voluntarism for the Organization increased 38% to 373 volunteers-in-service/month. Demonstrating the Organization's reputation and effectiveness, Director of Organization's after-school/summer program for kids won 2009 National Jefferson Award for community service.		
	2 Check this box <input type="checkbox"/> 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
	4	Number of independent voting members of the governing body (Part VI, line 1b)	0
	5	Total number of employees (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	1,044
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	0.00
7b	Net unrelated business taxable income from Form 990-T, line 34	0.00	
Revenue	8	Contributions and grants (Part VIII, line 1h)	953,531.08
	9	Program service revenue (Part VIII, line 2g)	520,063.47
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.00
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.00
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,473,594.55
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,627,223.35
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,679.45
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.00
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,072,691.63
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.00
	16b	Total fundraising expenses (Part IX, column (D), line 25)	19,574.78
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	385,067.91
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,459,438.99
	19	Revenue less expenses. Subtract line 18 from line 12	14,155.56
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	167,304.97
	21	Total liabilities (Part X, line 26)	46,375.36
	22	Net assets or fund balances. Subtract line 21 from line 20	120,929.61
	22	Net assets or fund balances. Subtract line 21 from line 20	57,428.32

Part II Signature Block

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
	Signature of officer William B. Shearer, Executive Director	Date Jan. 13, 2010
	Type or print name and title	

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no	

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

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Part III Statement of Program Service Accomplishments (see instructions)

- 1** Briefly describe the organization's mission:
To transform the City by love and good deeds for the glory of God, extending the truth, power, and love of God to build friendships with our City, one life at a time.
-
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **799,606.49** including grants of \$ **0.00**) (Revenue \$ **459,224.44**)
Vineyard Early Childhood Center achieved the following: (1) awarded "One Star" status through State of Ohio's "Step Up To Quality" program, which recognizes excellence in early childhood education programs ("Three Star" status is the highest level); (2) for first time, earned "fully compliant" status (i.e., no corrections/improvements required) in the State of Ohio's annual review of VECC's childcare license; (3) maintained six all-day classrooms for ages six weeks to five years (plus half-day pre-school during academic year) and, against license capacity of 104 children per day, increased average daily attendance from 90.6 to 97.8 (7.9% increase); and (4) maintained at approximately 67% the percentage of enrolled children from low- to moderate-income families (measured by eligibility for Title XX).

4b (Code:) (Expenses \$ **275,556.16** including grants of \$ **0.00**) (Revenue \$ **34,156.00**)
"The Zone" After-School and Summer Program achieved the following: (1) its Director, Kevin Brown, was awarded the 2009 National Jefferson Award for community service; (2) the program was awarded a \$28,000 grant from the City of Columbus based on The Zone's impact on children's character development, cultural enrichment, and academic performance (particularly children from low- to moderate-income families); (3) average daily attendance during academic year increased from 84.7 to 92.7 (8.6%); (4) during summer program, improved volunteer:child ratio from 9:1 to 8:1; and (5) for the second straight year, facilitated college scholarship for Zone "graduate" who had become part-time Program Assistant for The Zone following high school graduation.

4c (Code:) (Expenses \$ **150,438.68** including grants of \$ **0.00**) (Revenue \$ **0.00**)
Vineyard Free Health Clinics achieved the following: (1) at its inner-city Columbus location, treated 703 medical cases, 244 dental cases, and 174 vision cases (all patients were uninsured with income at or below 200% of the federal poverty guideline); (2) at its on-site location, treated 85 medical cases, 194 dental cases, 102 vision cases, and 270 chiropractic cases (all patients were uninsured with income at or below 200% of the federal poverty guideline); (3) launched neurology clinic at the office of volunteer neurologist; (4) increased volunteers-in-service/month by 119% from 53/month to 116/month; and (5) continued to collaborate with local government agencies and health care organizations (e.g., American Red Cross, Columbus Department of Public Health, etc.) for blood drives, community health initiatives for the poor, and disaster preparedness.

4d Other program services. (Describe in Schedule O.)
 (Expenses \$ **214,799.39** including grants of \$ **0.00**) (Revenue \$ **76,471.75**)

4e Total program service expenses ► \$ **1,440,400.72** (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	✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	✓	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		✓
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		✓
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		✓
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	✓	
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		✓
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	✓	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII		✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		✓
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I		✓
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		✓
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		✓
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		✓
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		✓
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		✓
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		✓
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		✓
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		✓
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	✓	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25.		✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		✓
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		✓
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		✓

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		✓
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		✓
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		✓
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	✓	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		✓
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		✓

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

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

Section A. Governing Body and Management

		Yes	No
For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body	1a	4
b	Enter the number of voting members that are independent	1b	0
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	✓
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	✓
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	✓
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	✓
6	Does the organization have members or stockholders?	6	✓
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	✓
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	✓
b	Each committee with authority to act on behalf of the governing body?	8b	✓
9a	Does the organization have local chapters, branches, or affiliates?	9a	✓
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	✓
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	✓

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	✓
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	✓
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	✓
13	Does the organization have a written whistleblower policy?	13	✓
14	Does the organization have a written document retention and destruction policy?	14	✓
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	✓
b	Other officers or key employees of the organization?	15b	✓
Describe the process in Schedule O. (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	✓
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 ► **Ohio**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **Marius Douglas, 6000 Cooper Road, Westerville, OH 43081-8984, (614) 890-0000**

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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

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

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

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

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

Form **990** (2008)

[illegible]

1b Total	75,459.28	198,556.88	198,480.13
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	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		✓
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	✓	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		✓

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
None		
2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ► 0		

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a	30,295.54				
	b Membership dues	1b	0.00				
	c Fundraising events	1c	0.00				
	d Related organizations	1d	566,672.25				
	e Government grants (contributions)	1e	413,315.95				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	45,866.35				
	g Noncash contributions included in lines 1a-1f \$		0.00				
	h Total. Add lines 1a-1f			1,056,150.09			
Program Service Revenue	2a Early Childhood Center	Business Code	624410	459,224.44	459,224.44	0.00	0.00
	b Sports & Exercise Programs		713990	69,779.75	69,779.75	0.00	0.00
	c After-School/Summer K-8		611710	34,156.00	34,156.00	0.00	0.00
	d Social Outreach Programs		624100	6,692.00	6,692.00	0.00	0.00
	e n/a			0.00	0.00	0.00	0.00
	f All other program service revenue			0.00	0.00	0.00	0.00
	g Total. Add lines 2a-2f			569,852.19			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			0.00	0.00	0.00
4 Income from investment of tax-exempt bond proceeds				0.00	0.00	0.00	0.00
5 Royalties				0.00	0.00	0.00	0.00
6a Gross Rents		(i) Real	(ii) Personal				
b Less: rental expenses		0.00	0.00				
c Rental income or (loss)		0.00	0.00				
d Net rental income or (loss)				0.00	0.00	0.00	0.00
7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
b Less: cost or other basis and sales expenses		0.00	0.00				
c Gain or (loss)		0.00	1,221.07				
d Net gain or (loss)				1,221.07	1,221.07	0.00	0.00
8a Gross income from fundraising events (not including \$ 0.00 of contributions reported on line 1c). See Part IV, line 18		a	0.00				
b Less: direct expenses		b	0.00				
c Net income or (loss) from fundraising events				0.00	0.00	0.00	0.00
9a Gross income from gaming activities See Part IV, line 19		a	0.00				
b Less: direct expenses		b	0.00				
c Net income or (loss) from gaming activities				0.00	0.00	0.00	0.00
10a Gross sales of inventory, less returns and allowances		a	0.00				
b Less: cost of goods sold	b	0.00					
c Net income or (loss) from sales of inventory			0.00	0.00	0.00	0.00	
Miscellaneous Revenue		Business Code					
11a n/a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			0.00				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			1,627,223.35	1,627,223.35	0.00	0.00	

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	0.00	0.00		
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	1,134.25	1,134.25		
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.00	0.00		
4	Benefits paid to or for members	0.00	0.00		
5	Compensation of current officers, directors, trustees, and key employees	157,423.75	19,839.79	137,583.96	0.00
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.00	0.00	0.00	0.00
7	Other salaries and wages	879,126.75	829,155.71	33,773.60	16,197.44
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	6,986.65	5,314.28	1,642.18	30.20
9	Other employee benefits	161,395.24	147,944.29	11,319.06	2,131.89
10	Payroll taxes	59,293.83	54,959.77	3,118.81	1,215.26
11	Fees for services (non-employees):				
a	Management	0.00	0.00	0.00	0.00
b	Legal	0.00	0.00	0.00	0.00
c	Accounting	0.00	0.00	0.00	0.00
d	Lobbying	0.00	0.00	0.00	0.00
e	Professional fundraising services See Part IV, line 17	0.00			0.00
f	Investment management fees	0.00	0.00	0.00	0.00
g	Other	134,564.17	134,564.17	0.00	0.00
12	Advertising and promotion	300.94	300.94	0.00	0.00
13	Office expenses	58,901.75	24,675.48	34,226.27	0.00
14	Information technology	8,341.30	7,696.30	645.00	0.00
15	Royalties	0.00	0.00	0.00	0.00
16	Occupancy	18,217.83	13,289.31	4,928.52	0.00
17	Travel	5,101.79	2,966.03	2,135.76	0.00
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0.00	0.00	0.00	0.00
19	Conferences, conventions, and meetings	7,064.54	5,956.41	1,108.13	0.00
20	Interest	0.00	0.00	0.00	0.00
21	Payments to affiliates	0.00	0.00	0.00	0.00
22	Depreciation, depletion, and amortization	20,134.22	20,134.22	0.00	0.00
23	Insurance	585.00	585.00	0.00	0.00
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	Supplies-After-School/Summer K-8	37,832.71	37,832.71	0.00	0.00
b	Supplies-Early Childhood Center	27,337.87	27,337.87	0.00	0.00
c	Supplies-Sports & Exercise Programs	66,174.28	66,174.28	0.00	0.00
d	Supplies-Free Health Clinics	16,650.12	16,650.12	0.00	0.00
e	Supplies-Social Outreach Programs	7,860.73	7,860.73	0.00	0.00
f	All other expenses Minor miscellaneous	16,296.92	16,029.07	267.85	0.00
25	Total functional expenses. Add lines 1 through 24f	1,690,724.64	1,440,400.72	230,749.14	19,574.78
26	Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	26,531.25	1	22,198.15
	2 Savings and temporary cash investments	0.00	2	0.00
	3 Pledges and grants receivable, net	48,676.59	3	41,347.81
	4 Accounts receivable, net	29,536.45	4	0.00
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L.	0.00	5	0.00
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L.	0.00	6	0.00
	7 Notes and loans receivable, net	0.00	7	0.00
	8 Inventories for sale or use	0.00	8	0.00
	9 Prepaid expenses and deferred charges	0.00	9	0.00
	10a Land, buildings, and equipment: cost basis	90,407.27		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	40,147.83		
		62,560.68	10c	50,259.44
	11 Investments—publicly traded securities	0.00	11	0.00
	12 Investments—other securities. See Part IV, line 11	0.00	12	0.00
	13 Investments—program-related. See Part IV, line 11	0.00	13	0.00
	14 Intangible assets	0.00	14	0.00
15 Other assets. See Part IV, line 11	0.00	15	0.00	
16 Total assets. Add lines 1 through 15 (must equal line 34)	167,304.97	16	113,805.40	
Liabilities	17 Accounts payable and accrued expenses	46,375.36	17	56,377.08
	18 Grants payable	0.00	18	0.00
	19 Deferred revenue	0.00	19	0.00
	20 Tax-exempt bond liabilities	0.00	20	0.00
	21 Escrow account liability. Complete Part IV of Schedule D	0.00	21	0.00
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.	0.00	22	0.00
	23 Secured mortgages and notes payable to unrelated third parties	0.00	23	0.00
	24 Unsecured notes and loans payable	0.00	24	0.00
	25 Other liabilities. Complete Part X of Schedule D	0.00	25	0.00
	26 Total liabilities. Add lines 17 through 25	46,375.36	26	56,377.08
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	120,929.61	27	51,289.85
	28 Temporarily restricted net assets	0.00	28	6,138.47
	29 Permanently restricted net assets	0.00	29	0.00
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	120,929.61	33	57,428.32
	34 Total liabilities and net assets/fund balances	167,304.97	34	113,805.40

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		✓
2b		✓
2c		
3a		✓
3b		

Department of the Treasury
Internal Revenue Service

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

Vineyard Community Center

Employer identification number

75

3210233

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33⅓ % 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 33⅓ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I

b ☐ Type II

c ☐ Type III—Functionally integrated

d ☐ Type III—Other

- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

h Provide the following information about the organizations the organization supports.

[illegible]

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
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 lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, 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)						
11 Total support. Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33⅓% support test—2008. If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33⅓% support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
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 <input type="checkbox"/>		
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 <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	0.00	281,532.61	945,457.42	928,741.89	1,067,040.91	3,222,772.83
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0.00	25,769.70	263,601.66	513,448.28	606,717.42	1,409,537.06
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0.00	0.00	0.00	0.00	0.00	0.00
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0.00	0.00	0.00	0.00	0.00	0.00
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0.00	0.00	0.00	0.00	0.00	0.00
6 Total. Add lines 1-5	0.00	307,302.31	1,209,059.08	1,442,190.17	1,673,758.33	4,632,309.89
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.00	0.00	0.00	0.00	0.00	0.00
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000	0.00	0.00	77,495.48	249,997.22	248,711.11	576,203.81
c Add lines 7a and 7b	0.00	0.00	77,495.48	249,997.22	248,711.11	576,203.81
8 Public support. (Subtract line 7c from line 6.)						4,056,106.08

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	0.00	307,302.31	1,209,059.08	1,442,190.17	1,673,758.33	4,632,309.89
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0.00	0.00	0.00	0.00	0.00	0.00
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0.00	0.00	0.00	0.00	0.00	0.00
c Add lines 10a and 10b	0.00	0.00	0.00	0.00	0.00	0.00
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0.00	0.00	0.00	0.00	0.00	0.00
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0.00	0.00	0.00	0.00	1,221.07	1,221.07
13 Total support. (Add lines 9, 10c, 11, and 12.)						4,633,530.96
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input checked="" type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. 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 33⅓% support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐
- b 33⅓% support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, 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 explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Schedule A, Part III, Line 12: The Organization had an obsolete piece of donated optometry equipment of which the Organization was able to dispose for a salvage value of \$1,200. In addition, the Organization operates a free dental clinic as part of Vineyard Free Health Clinics, and the service provider used by the Organization to dispose properly of dentistry metals recovered from patients' teeth (e.g., from fillings) paid the Organization a total of \$21.07 for the recovered metals.

**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

Vineyard Community Center

Employer identification number

75 3210233

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- a Board designated or quasi-endowment ► %
 b Permanent endowment ► %
 c Term endowment ► %

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

(i) unrelated organizations

(ii) related organizations

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

	Yes	No
3a(i)		
3a(ii)		
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	0.00	0.00		0.00
b Buildings	0.00	0.00	0.00	0.00
c Leasehold improvements	0.00	0.00	0.00	0.00
d Equipment	0.00	90,407.27	40,147.83	50,259.44
e Other	0.00	0.00	0.00	0.00
Total. Add lines 1a–1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				50,259.44

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
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
Total. (Column (b) should equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX **Other Assets.** See Form 990, Part X, line 15.[illegible]**Part X** **Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
Federal income taxes	
Total. (Column (b) should equal Form 990, Part X, col (B) line 25.) ▶	

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

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	
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	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	

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

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
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	
3	Subtract line 2e from line 1	3	
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	

Part XIV Supplemental Information

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

Part XIV Supplemental Information (continued)

A blank sheet of white paper with horizontal ruling lines.

**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

Vineyard Community Center

Employer identification number

75 : 3210233

Part I Questions Regarding Compensation

1a Check the appropriate 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.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> 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 of the expenses described above? If "No," complete Part III to explain

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?

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.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> 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?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations 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?

b Any related organization?

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?

b Any related organization?

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

8 Were any amounts reported in Form 990, Part VII, paid or accrued 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

Yes No

1b

✓

2

✓

4a

✓

4b

✓

4c

✓

5a

✓

5b

✓

6a

✓

6b

✓

7

✓

8

✓

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.

Schedule J, Part I, Line 1a: Housing Allowance - Each person listed on Form 990, Part VII, Section A has been ordained, licensed, or commissioned as a pastor (i.e., a "minister") by Vineyard Christian Fellowship of Columbus, an Ohio non-profit corporation d.b.a. Vineyard Church of Columbus ("Vineyard Columbus") (see Schedule O for discussion of relationship between the Organization and Vineyard Columbus). Accordingly, a portion of the annual salary of each listed person is designated as a housing allowance (in accordance and compliance with applicable IRS rules and regulations), which is not treated as taxable income. Health Club Dues - Each full-time employee of Vineyard Columbus (including those employees provided by Vineyard Columbus to the Organization to fill the Organization's staffing needs, as more fully described on Schedule O) is eligible for a benefits package that includes membership at a local health club. Each person listed on Form 990, Part VII, Section A is eligible for this benefit, which carried a dollar value of approximately \$85 for the 2008-09 tax year and was treated as taxable income for those employees who elected to receive the benefit.

Schedule J, Part I, Line 3: To establish the compensation of the Organization's top co-management officials (the Organization's Executive Director and Pastoral Director), the Organization relied on a related organization, Vineyard Columbus, which used the following methods: compensation committee and compensation surveys. For additional detail, see information responsive to Form 990, Part VI, Lines 15a and 15b set forth on Schedule O.

**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.

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Form 990, Part III, Line 4d: The Organization's Sports & Exercise Programs (expenses = \$139,333.01; revenue derived directly from activity = \$69,779.75) achieved the following: (1) full-time Director hired at beginning of year; (2) attendance increased 281% from 803/month to 3,060/month; (3) average number of programs operated/month increased 75% from eight to 14; (4) new programs launched during year increased 87.5% from eight to 15; (5) averaged 69 volunteers-in-service per month; (6) formed traveling basketball team of at-risk high school boys, who engaged in weekly life-skills classes while competing across Ohio. The Organization's Social Outreach Programs (expenses = \$75,466.38; revenue derived directly from activity = \$6,992) achieved the following: (1) average number of programs operated/month increased 36.7% from 49 to 67; (2) new programs launched during year increased 66.7% from 27 to 44; (3) attendance averaged 2,012/month; and (4) averaged 164 volunteers-in-service/month.

Form 990, Part V, Lines 1b and 2a: The Organization acknowledges that, without an explanation, confusion could result from the Organization reporting "0" on these lines while at the same time reporting compensation, salaries, wages, pension plan contributions, other employee benefits, and payroll taxes (collectively, "Personnel Expense") in Parts VII and IX. To alleviate any potential confusion, the Organization wishes to clarify that it receives contract staffing services from Vineyard Christian Fellowship of Columbus, an Ohio non-profit corporation d.b.a. Vineyard Church of Columbus ("Vineyard Columbus"), whereby Vineyard Columbus provides to the Organization, on an exclusive basis, employees of Vineyard Columbus to fill the Organization's staffing needs. Accordingly, although the Organization directly employs nobody, the Organization does reimburse Vineyard Columbus for all Personnel Expense incurred by Vineyard Columbus in connection with the employment of staff provided by Vineyard Columbus to the Organization. The Organization records such reimbursement as Personnel Expense, but Vineyard Columbus, as the direct employer of such staff, is responsible for all reports and filings required by the IRS and any other federal, state, and local authorities related to such employment.

Form 990, Part VI, Line 7a: The Organization and Vineyard Columbus are related as follows: (1) the Organization is organized and operated exclusively to carry out the purposes and mission of Vineyard Columbus; (2) the Organization is controlled and managed by its Board of Directors, the members of which must be nominated by the Senior Pastor of Vineyard Columbus and confirmed by a majority of the members of Vineyard Columbus' "senior pastoral team" (i.e., its senior management team); and (3) the Organization's officers are elected by its Board of Directors, but the Organization's President must be either the Senior Pastor or the Executive Pastor of Vineyard Columbus.

Name of the organization Vineyard Community Center	Employer identification number 75 : 3210233
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Form 990, Part VI, Line 7b: The following matters are subject to the approval of the Senior Pastor of Vineyard Columbus and a majority of the members of Vineyard Columbus' "senior pastoral team" (i.e., its senior management team): (1) amendment of the Organization's articles of incorporation; (2) amendment of the Organization's code of regulations; and (3) removal from office of the President of the Organization.

Form 990, Part VI, Line 10: The Organization's Form 990 is prepared internally by the Organization's Executive Director (who is also the Organization's Treasurer), after which the Organization's Board of Directors meets to review the prepared Form 990 prior to its filing. Prior to the board meeting, each board member is given a paper copy of the narrative portions of the prepared Form 990 to review in advance. At the board meeting: (1) each board member is given a paper copy of the prepared Form 990; (2) any questions or concerns resulting from the board members' respective reviews of the narrative portions of the Form 990 are discussed and resolved to the satisfaction of the board; (3) the Organization's Executive Director orally presents to the board a summary of the financial information presented on the Form 990 (it being the case that each board member is familiar with the Organization's financial statements and financial position in advance of the preparation of the Form 990); and (4) the Form 990 is not filed until any questions or concerns raised during the board meeting are resolved to the satisfaction of the board (even if such resolution requires subsequent meetings of the board).

Form 990, Part VI, Line 12c: Persons covered by the Organization's Conflict of Interest policy are its directors and officers, as well as its Director of "The Zone" After-School & Summer Program, Director of Vineyard Early Childhood Center, Director of Sports & Exercise Programs, and Director of Vineyard Free Health Clinics. The Executive Director of the Organization personally interviews each of these individuals annually to discuss whether or not each individual has any financial interest that could constitute a conflict of interest. The Secretary of the Organization personally interviews the Executive Director annually for the same purpose. If there arises any financial interest on the part of one of these covered persons that may constitute a conflict of interest, the person with the interest is given an opportunity to present all material facts to the Organization's Board of Directors. All disinterested board members then consider the financial interest and the material facts and determine if a conflict of interest exists. Any covered person with a conflict of interest is prohibited from participating in any deliberation or decision as to any conflict of interest transaction.

Form 990, Part VI, Lines 15a and 15b: The process for determining compensation (as described below) is undertaken annually, was last undertaken in August 2009 with respect to the Organization's tax year beginning Sept. 1, 2009, and is used for all full-time positions of Vineyard Columbus and the Organization, including the Organization's top co-management officials (the positions of Executive Director and Pastoral Director). The process is as follows: Written annual

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performance appraisals are completed by the supervisor with input from self-reviews and "360-degree" reviews by subordinates and key volunteers. All appraisals are reviewed, compared and evaluated by a Salary Review Committee (the "SRC"), which is appointed by and under the jurisdiction of the Vineyard Columbus Church Council (i.e., its Board of Directors). The SRC is made up of Vineyard Columbus church members who are financially disinterested and independent of Vineyard Columbus staff, as required by Vineyard Columbus' code of regulations. The SRC's review includes the use of multiple national comparative salary reviews for churches (which are obtained by the Vineyard Columbus human resources department and provided to the SRC), with all positions classified into comparative salary ranges. Based on a target average merit increase percentage established by the Vineyard Columbus "senior pastoral team" (i.e., its senior management team), the employee's performance, and the employee's current salary location within the predetermined salary range for the employee's position, the SRC, through a joint deliberative process that is contemporaneously substantiated, determines and recommends adjustments for each employee. The SRC's recommendations are communicated in writing in the form of a spread sheet that the SRC compiles over the course of its deliberations and gives to the Vineyard Columbus Senior Pastor, Executive Pastor, and human resources department. As required by Vineyard Columbus' code of regulations, the SRC's recommended adjustments are binding as to members of the "senior pastoral team." For all other positions (including the Organization's Executive Director and Pastoral Director), the Vineyard Columbus Senior Pastor and Executive Pastor review and approve in writing the spreadsheet provided by the SRC. Any changes to the SRC recommendations desired by the Senior Pastor or Executive Pastor do not become effective until they have been presented to the SRC and resolved by mutual agreement. All such discussions and decisions are contemporaneously substantiated.

Form 990, Part VI, Line 19: The Organization does not yet post any of its governing documents, its conflict of interest policy, or its financial statements on the Organization's website. Copies of these documents are available upon request (although, as of the date of filing of this Form 990, the Organization has received no such requests).

Form 990, Part XI, Lines 2a and 2b: The Organization's financial statements were consolidated in the financial statements of Vineyard Columbus (see above for explanation of relationship between the Organization and Vineyard Columbus). As such (and only as such), the Organization's financial statements for the tax year ended August 31, 2009 were reviewed by an independent accountant on a consolidated basis, and the Organization's financial statements for the tax year ended August 31, 2008 were audited by an independent accountant on a consolidated basis.

Related Organizations and Unrelated Partnerships

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

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Part I

[illegible]

Part II

[illegible]

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) Disproportionate allocations?		(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?
							Yes	No		
None										
.....										
.....										
.....										
.....										
.....										
.....										
.....										

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
None							
.....							
.....							
.....							
.....							
.....							
.....							
.....							

Part V Transactions With Related Organizations**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

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

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)	n/a - related organization (Vineyard Christian Fellowship of Columbus) is not a "controlled entity" and is a 501(c)(3) org.	n/a	n/a
(2)			
(3)			
(4)			
(5)			
(6)			

