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Return of Organization Exempt From Income Tax

2009

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

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 2009 calendar year, or tax year beginning 07/01, 2009, and ending 06/30, 2010

Form 990 header section containing organization name (COMMUNITY ENTERPRISES, INC.), EIN (51-0178661), address (441 PLEASANT STREET, NORTHAMPTON, MA 01060), and principal officer (RICHARD W. VENNE).

Part I Summary

Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Includes rows for mission statement, revenue (Total: 15,983,828), expenses (Total: 15,947,675), and net assets (End of Year: 4,488,120).

Part II Signature Block

Signature block containing the signature of Richard W. Venne, President, dated 1/10/11.

Preparer information section including signature of Lester Halpern & Company P.C., EIN 04-2653334, and address 14 BOBALA ROAD HOLYOKE, MA 01040.

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.* Form 990 (2009)

SCANNED FEB 04 2011

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission
TO SUPPORT SELF-DETERMINATION FOR INDIVIDUALS WITH DISABILITY AND/OR
OTHER CHALLENGES TO ACTIVELY LIVE, LEARN AND WORK IN THE COMMUNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code _____) (Expenses \$ 9,778,952 including grants of \$ 0) (Revenue \$ 10,637,825)
ATTACHMENT 3

4b (Code _____) (Expenses \$ 4,564,552 including grants of \$ 0) (Revenue \$ 5,077,311)
ATTACHMENT 4

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

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

4e Total program service expenses ► 14,343,504.

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-20 with various questions about organizational activities and financial reporting.

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---|-----|----|
| 21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II. | | X |
| 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III. | | X |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J | | X |
| 24 a 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 lines 24b through 24d and complete Schedule K. If "No," go to question 25 | | X |
| 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? | | |
| 25 a 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 | | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | | X |
| 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 | | X |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III | | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | |
| a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | | X |
| b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | | X |
| c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | | X |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II | | X |
| 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 | | X |
| 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 | X | |
| 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 | X | |
| 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 | | X |
| 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 | | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O | X | |

Part V Statements Regarding Other IRS Filings and Tax Compliance

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a through 12b regarding IRS filings and tax compliance.

Part VII Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

Section A. Governing Body and Management

Table with 4 columns: Question, Yes, No. Rows include: 1a (12), 1b (12), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9a.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 4 columns: Question, Yes, No. Rows include: 10a, 10b, 11, 11A, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CT, MA,
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
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

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 Report compensation for the calendar year ending with or within the organization's tax year Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

Check this box if the organization did not compensate any current officer, director, or trustee

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|------------------------------------|-------------------------------|--|-----------------------|---------|--------------|------------------------------|----------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| APRIL ESTIS-CLARK DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| MATTHEW GEFFIN DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| DEBRA HUTCHINS DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| JOSEPH APRIL DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| ALBERT J. LOGNIN DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| DONALD MINER DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| DAVID STEIN DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| DONALD TRELLA DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| KATE LAMAY-MILLER CHAIR | 2.00 | X | | X | | | 0. | 0. | 0. | |
| WILLIAM DONOHUE VICE-CHAIR | 2.00 | X | | X | | | 0. | 0. | 0. | |
| JOANNE CARLISLE SECRETARY/CLERK | 2.00 | X | | X | | | 0. | 0. | 0. | |
| CRAIG GREENBERG TREASURER | 2.00 | X | | X | | | 0. | 0. | 0. | |
| RICHARD W. VENNE PRESIDENT | 37.50 | | | X | X | | 130,661. | 0. | 10,579. | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

Part VIII Statement of Revenue

51-0178661

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 | |
|---|---|--|----------------------|----------------------|--|---|---|--|
| Contributions, gifts, grants and other similar amounts | 1a Federated campaigns | 1a | | | | | | |
| | b Membership dues | 1b | | | | | | |
| | c Fundraising events | 1c | | | | | | |
| | d Related organizations | 1d | | | | | | |
| | e Government grants (contributions) | 1e | | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 24,531 | | | | | |
| | g Noncash contributions included in lines 1a-1f \$ | | | | | | | |
| | h Total. Add lines 1a-1f | | | 24,531 | | | | |
| Program Service Revenue | 2a PROGRAM SERV FEES | Business Code | | 13,151,751 | 13,151,751 | | | |
| | b SALES-CLIENT SERV | | | 1,861,762 | 1,861,762 | | | |
| | c OTHER PROGRAM INC | | | 64,539 | 64,539 | | | |
| | d RENTAL INCOME | | | 16,685 | 16,685 | | | |
| | e INTERDEPT CHGS | | | 861,081 | 861,081 | | | |
| | f All other program service revenue | | | | | | | |
| | g Total. Add lines 2a-2f | | | 15,955,818 | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | ATTACHMENT 5 | | 2,469 | | | 2,469 | |
| | 4 Income from investment of tax-exempt bond proceeds | | | 0 | | | | |
| | 5 Royalties | | | 0 | | | | |
| | 6a Gross Rents | (i) Real | (ii) Personal | | | | | |
| | | | | 9,240 | | | | |
| | | b Less rental expenses | | 19,152 | | | | |
| | | c Rental income or (loss) | | -9,912 | | | | |
| | d Net rental income or (loss) | | | -9,912 | | -9,912 | | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | | |
| | | | | | | | | |
| | | b Less cost or other basis and sales expenses | | | | | | |
| | | c Gain or (loss) | | | | | | |
| d Net gain or (loss) | | | 0 | | | | | |
| 8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 | a | | 27,695 | | | | | |
| | b Less direct expenses | b | 16,773 | | | | | |
| | c Net income or (loss) from fundraising events | ATCH. 6. | | 10,922 | | | | |
| 9a Gross income from gaming activities See Part IV, line 19 | a | | | | | | | |
| | b Less direct expenses | b | | | | | | |
| | c Net income or (loss) from gaming activities | | | 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 _____ | | | | | | | | |
| | b _____ | | | | | | | |
| | c _____ | | | | | | | |
| | d All other revenue | | | | | | | |
| e Total. Add lines 11a-11d | | | 0 | | | | | |
| 12 Total Revenue See instructions | | | 15,983,828 | 15,955,818 | -9,912 | 2,469 | | |

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 | 145,254. | | 145,254. | |
| 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 | 9,139,315. | 8,451,187. | 688,128. | |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | 267,359. | 240,955. | 26,404. | |
| 9 Other employee benefits | 1,045,727. | 926,422. | 119,305. | |
| 10 Payroll taxes | 1,217,295. | 1,129,828. | 87,467. | |
| 11 Fees for services (non-employees) | 0. | | | |
| a Management | | | | |
| b Legal | 15,001. | 602. | 14,399. | |
| c Accounting | 50,873. | | 50,873. | |
| d Lobbying | 0. | | | |
| e Professional fundraising services See Part IV, line 17 | 0. | | | |
| f Investment management fees | 0. | | | |
| g Other | 1,236,264. | 1,179,720. | 56,544. | |
| 12 Advertising and promotion | 29,050. | 27,295. | 1,755. | |
| 13 Office expenses | 380,267. | 297,522. | 82,044. | 701. |
| 14 Information technology | 0. | | | |
| 15 Royalties | 0. | | | |
| 16 Occupancy | 776,719. | 625,928. | 149,541. | 1,250. |
| 17 Travel | 253,282. | 248,172. | 5,110. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | 0. | | | |
| 19 Conferences, conventions, and meetings | 24,092. | 12,423. | 11,435. | 234. |
| 20 Interest | 37,001. | 15,066. | 21,935. | |
| 21 Payments to affiliates | 0. | | | |
| 22 Depreciation, depletion, and amortization | 190,137. | 123,965. | 65,410. | 762. |
| 23 Insurance | 129,930. | 108,811. | 21,119. | |
| 24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below) | | | | |
| a CLIENT EXPENSE | 224,270. | 224,270. | | |
| b SUPPLIES | 102,107. | 91,687. | 8,560. | 1,860. |
| c COST OF GOODS SOLD | 28,402. | 28,402. | | |
| d INTERNAL & OTHER ADMIN EXPEN | 655,330. | 611,249. | 37,760. | 6,321. |
| e ----- | | | | |
| f All other expenses | | | | |
| 25 Total functional expenses Add lines 1 through 24f | 15,947,675. | 14,343,504. | 1,593,043. | 11,128. |
| 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 | 56,792. | 1 | 50,367. |
| | 2 | Savings and temporary cash investments | 842,466. | 2 | 915,950. |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | 1,358,443. | 4 | 1,602,178. |
| | 5 | Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees 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 | 88,532. | 7 | 103,532. |
| | 8 | Inventories for sale or use | 45,290. | 8 | 57,947. |
| | 9 | Prepaid expenses and deferred charges | 188,986. | 9 | 119,025. |
| | 10a | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 4,141,160. | 10a | |
| | b | Less accumulated depreciation | 2,796,196. | 10b | |
| | | | 1,365,825. | 10c | 1,344,964. |
| | 11 | Investments - publicly traded securities | | 11 | |
| | 12 | Investments - other securities See Part IV, line 11 | | 12 | |
| | 13 | Investments - program-related See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| 15 | Other assets See Part IV, line 11 | 31,444. | 15 | 294,157. | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | 3,977,778. | 16 | 4,488,120. | |
| Liabilities | 17 | Accounts payable and accrued expenses | 695,757. | 17 | 648,087. |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | 259,405. | 19 | 21,461. |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability Complete Part IV of Schedule D | | 21 | |
| | 22 | Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | 772,409. | 23 | 1,532,212. |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 | Other liabilities Complete Part X of Schedule D | | 25 | |
| | 26 | Total liabilities. Add lines 17 through 25 | 1,727,571. | 26 | 2,201,760. |
| 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 | 2,250,207. | 27 | 2,276,860. |
| | 28 | Temporarily restricted net assets | | 28 | 9,500. |
| | 29 | Permanently restricted net assets | | 29 | |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34. | | | | |
| | 30 | Capital stock or trust principal, or current funds | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| 33 | Total net assets or fund balances | 2,250,207. | 33 | 2,286,360. | |
| 34 | Total liabilities and net assets/fund balances | 3,977,778. | 34 | 4,488,120. | |

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990 Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 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 line 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?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis
- 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? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: **COMMUNITY ENTERPRISES, INC.** Employer identification number: **51-0178661**

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 (For lines 1 through 11, check only one box.)

- 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)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

h Provide the following information about the supported organization(s)

| (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 US? | | (vii) Amount of support |
|------------------------------------|----------|---|--|----|---|----|--|----|-------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

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

Table with 7 columns: (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc (see instructions); 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

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) 80.13%; 15 Public support percentage from 2008 Schedule A, Part II, line 14 99.77%; 16a 33 1/3% support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization [X]; 16b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization []; 17a 10%-facts-and-circumstances test - 2009. 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 []; 17b 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization []; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions [].

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

Table with 7 columns: (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 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 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2005, (b) 2006, (c) 2007, (d) 2008, (e) 2009, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on; 12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV); 13 Total support. (Add lines 9, 10c, 11, and 12); 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Row 15: Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2008 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Description, and Percentage. Row 17: Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2008 Schedule A, Part III, line 17.

- 19a 33 1/3% support tests - 2009. 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.
19b 33 1/3% support tests - 2008. 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 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.

ATTACHMENT 1

SCHEDULE A, PART II - OTHER INCOME

| DESCRIPTION | 2005 | 2006 | 2007 | 2008 | 2009 | TOTAL |
|---------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| PROGRAM SERVICE FEES, ETC | 1,345,544 | 1,193,242 | 2,163,401 | 3,553,492 | 5,239,070 | 13,494,749 |
| TOTALS | <u>1,345,544</u> | <u>1,193,242</u> | <u>2,163,401</u> | <u>3,553,492</u> | <u>5,239,070</u> | <u>13,494,749</u> |

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2009



Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization

COMMUNITY ENTERPRISES, INC.

Employer identification number

51-0178661

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year, and two questions about donor informed consent.

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

Form with multiple sections: Purpose(s) of conservation easements, Total number of conservation easements, Total acreage restricted, Number of conservation easements on a certified historic structure, Number of conservation easements included in (c) acquired after 8/17/06, Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, Number of states where property subject to conservation easement is located, Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 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)?, 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

Form with multiple sections: 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; 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; 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.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2009

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

- 3 Using the organization's acquisition, 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 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 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 Net investment earnings, gains, and 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

| | | |
|--------------|-----|----|
| | Yes | No |
| 3a(i) | | |
 - (ii) related organizations

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

| | | |
|-----------|-----|----|
| | Yes | No |
| 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) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | 199,300. | | | 199,300. |
| b Buildings | 1,714,002. | | 906,819. | 807,183. |
| c Leasehold improvements | 75,188. | | 61,684. | 13,504. |
| d Equipment | 1,502,914. | | 1,416,227. | 86,687. |
| e Other | 649,756. | | 411,466. | 238,290. |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)). ▶ | | | | 1,344,964. |

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

| | | | |
|----|---|----|-------------|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 1 | 15,983,828. |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 15,947,675. |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | 36,153. |
| 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 | -31,114. |
| 9 | Total adjustments (net) Add lines 4 through 8 | 9 | -31,114. |
| 10 | Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9 | 10 | 5,039. |

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 | 15,338,715. |
| 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 | 44,421. |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIV) | 2d | 37,996. |
| e | Add lines 2a through 2d | 2e | 82,417. |
| 3 | Subtract line 2e from line 1 | 3 | 15,256,298. |
| 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 | 727,530. |
| c | Add lines 4a and 4b | 4c | 727,530. |
| 5 | Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) | 5 | 15,983,828. |

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

| | | | |
|---|--|----|-------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 15,333,676. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | |
| a | Donated services and use of facilities | 2a | 44,421. |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIV) | 2d | 100,666. |
| e | Add lines 2a through 2d | 2e | 145,087. |
| 3 | Subtract line 2e from line 1 | 3 | 15,188,589. |
| 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 | 759,086. |
| c | Add lines 4a and 4b | 4c | 759,086. |
| 5 | Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) | 5 | 15,947,675. |

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, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Part XIV Supplemental Information (continued)

FORM 990, SCHEDULE D

PAGE 4, PART XI, LINE 8

SUBSIDIARYS' NET LOSS \$ (31,114)

FORM 990, SCHEDULE D

PAGE 4, PART XII, LINE 2D

SUBSIDIARYS' INCOME \$ 37,996

FORM 990, SCHEDULE D

PAGE 4, PART XII, LINE 4B

| | |
|------------------------|------------|
| INTERNAL INCOME | \$763,455 |
| RENT EXPENSE | \$(19,152) |
| SPECIAL EVENTS EXPENSE | \$(16,773) |
| TOTAL | \$727,530 |

FORM 990, SCHEDULE D

PAGE 4, PART XIII, LINE 2D

| | |
|------------------------|-----------|
| SUBSIDIARIES EXPENSES | \$64,741 |
| RENT EXPENSE | \$19,152 |
| SPECIAL EVENTS EXPENSE | \$16,773 |
| TOTAL | \$100,666 |

Part XIV Supplemental Information (continued)

FORM 990, SCHEDULE D

PAGE 4, PART XIII, LINE 4B

INTERNAL CHARGES \$759,086

FORM 990, SCHEDULE D

PART X

COMMUNITY ENTERPRISES, INC. IS A NOT-FOR-PROFIT CORPORATION AND HAS BEEN RECOGNIZED AS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND ACCORDINGLY DOES NOT RECORD A PROVISION FOR INCOME TAXES ON IT'S EARNINGS. IN JUNE 2006, A NEW ACCOUNTING INTERPRETATION WAS ISSUED REGARDING ACCOUNTING FOR UNCERTAINTY OF INCOME TAXES WHICH PRESCRIBES HOW AN ENTITY SHOULD MEASURE, RECOGNIZE AND DISCLOSE POSITIONS THAT THEY HAVE TAKEN OR EXPECT TO TAKE ON THEIR TAX OR INFORMATION RETURNS. COMMUNITY ENTERPRISES, INC ADOPTED THE GUIDANCE EFFECTIVE JULY, 1 2009.

COMMUNITY ENTERPRISES, INC. IS SUBJECT TO VARIOUS FEDERAL AND STATE TAX EXAMINATIONS FOR THE YEARS 2006 THROUGH 2009. PENALTIES AND INTEREST, IF ANY, ASSESSED BY TAX AUTHORITIES WILL BE INCLUDED IN OPERATING EXPENSES. THE ORGANIZATION BELIEVES THAT IN THE EVENT OF AN EXAMINATION BY TAXING AUTHORITIES, ITS POSITION WOULD PREVAIL BASED UPON THE TECHNICAL MERIT OF SUCH POSITIONS. THEREFORE, COMMUNITY ENTERPRISES, INC. HAS CONCLUDED THAT NO TAX BENEFITS OR LIABILITIES ARE REQUIRED TO BE RECOGNIZED.

Schedule D (Form 990) 2009

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

| | | (a) Event #1 | (b) Event #2 | (c) Other Events | (d) Total events |
|-----------------|--|--|----------------------|---------------------|-------------------------------|
| | | GOLF TOURNAMENT (event type) | NONE (event type) | 0 (total number) | (add col (a) through col (c)) |
| Revenue | 1 | Gross receipts | 27,695. | | 27,695. |
| | 2 | Less Charitable contributions | | | |
| | 3 | Gross income (line 1 minus line 2) | 27,695. | | 27,695. |
| Direct Expenses | 4 | Cash prizes | | | |
| | 5 | Noncash prizes | | | |
| | 6 | Rent/facility costs | | | |
| | 7 | Food and beverages | | | |
| | 8 | Entertainment | | | |
| | 9 | Other direct expenses | 16,773. | | 16,773. |
| | 10 | Direct expense summary Add lines 4 through 9 in column (d) | | | (16,773.) |
| 11 | Net income summary Combine line 3, column (d), and line 10 | | | 10,922. | |

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

| | 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? b If "No," explain _____ | 9a | |
| 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? b If "Yes," explain _____ | 10a | |
| 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 | Enter the name and address of the person who prepares the organization's gaming/special events books and records | | |
| | Name ▶ _____ | | |
| | Address ▶ _____ | | |
| 15 a | 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 of the third party | | |
| | Name ▶ _____ | | |
| | Address ▶ _____ | | |
| 16 | Gaming manager information | | |
| | Name ▶ _____ | | |
| | Gaming manager compensation ▶ \$ _____ | | |
| | Description of services provided ▶ _____ | | |
| | <input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor | | |
| 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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____ | | |

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No 1545-0047

2009

**Open to Public
Inspection**

COMMUNITY ENTERPRISES, INC.

Employer identification number

51-0178661

ATTACHMENT 2

FORM 990, PART VI

SECTION B, LINE 11A

BEFORE THE FORM 990 IS FILED, EACH BOARD MEMBER IS MAILED A PACKET
CONTAINING THE ORGANIZATIONS' CONSOLIDATED FINANCIAL STATEMENTS AND THE
FORM 990. THE AUDIT AND RELATED FORMS ARE THEN PRESENTED TO THE BOARD BY
THE AGENCYS' CPA.

FORM 990, PART VI

SECTION B, LINE 12C

SEE ATTACHED PROCEDURES

FORM 990, PART VI

SECTION B, LINE 15

COMMUNITY ENTERPRISES, INC.'S SALARY STRUCTURE AND COMPENSATION IS
REVIEWED YEARLY BASED ON INFORMATION AND SALARY SURVEYS PROVIDED BY
VARIOUS ASSOCIATIONS. IF CHANGES TO THE SALARY STRUCTURE ARE WARRANTED
OR MANDATED BY THE STATE FUNDING SOURCES, THE ORGANIZATION'S HUMAN
RESOURCE DEPARTMENT DEVELOPS A COMPENSATION PLAN CONSIDERING ALL
POSITIONS, INCLUDING THE EXECUTIVE DIRECTOR/PRESIDENT AND OTHER TOP
MANAGEMENT POSITIONS. ALL RECOMMENDATIONS FOR CHANGES IN SALARY
STRUCTURE AND COMPENSATION ARE REVIEWED BY THE SENIOR MANAGEMENT TEAM.
THE BOARD OF DIRECTORS WILL THEN REVIEW AND VOTE TO ACCEPT ANY CHANGES TO
THE COMPENSATION PLAN.

Name of the organization

COMMUNITY ENTERPRISES, INC.

Employer identification number

51-0178661

ATTACHMENT 2 (CONT'D)

FORM 990, PART VI

SECTION C, LINE 19

UPON REQUEST.

FORM 990, SCHEDULE R

PAGE 1, PART II, COLUMN B

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

ATTACHMENT 34A PROGRAM SERVICE

COMMUNITY ENTERPRISES, INC. OFFERS SPECIALIZED COMMUNITY-BASED SERVICES TO PEOPLE WITH PSYCHIATRIC AND DEVELOPMENTAL DISABILITIES. COMMUNITY ENTERPRISES, INC.'S EMPLOYMENT AND TRAINING SYSTEM UTILIZES A RANGE OF CONTEMPORARY SUPPORTED EMPLOYMENT MODELS AS WELL AS MORE INNOVATIVE AND EXPERIMENTAL APPROACHES. THESE INCLUDE JOB COACHED INDIVIDUAL PLACEMENTS, TRANSITIONAL ON-THE-JOB SKILL TRAINING SITES, ENCLAVES, MOBILE CREWS, SMALL ENTREPRENEURIAL BUSINESSES AND SPECIAL COLLEGE-BASED TRAINING AND EDUCATION PROGRAMS. ALL EMPLOYMENT MODELS THAT WE USE INCORPORATE NATURAL SUPPORTS (OF COWORKERS AND SUPERVISORS) AS A PRIMARY PROGRAM COMPONENT SO INDIVIDUALS ARE MORE LIKELY TO SUSTAIN JOB PLACEMENTS AFTER THE PROGRAM SUPPORT EVENTUALLY ENDS. COMMUNITY ENTERPRISES, INC. SERVED 24 CONSUMERS IN NEW YORK, 270

Name of the organization

COMMUNITY ENTERPRISES, INC.

Employer identification number

51-0178661

FORM 990, PART III - PROGRAM SERVICESATTACHMENT 3 (CONT'D)

CONSUMERS IN CONNECTICUT, AND 965 CONSUMERS IN MASSACHUSETTS
FY2010.

ATTACHMENT 44B PROGRAM SERVICE

COMMUNITY ENTERPRISES, INC. PROVIDED RESIDENTIAL SUPPORT SERVICES TO APPROXIMATELY 256 CONSUMERS IN MASSACHUSETTS AND 39 CONSUMERS IN CONNECTICUT. THESE SERVICES FOR ADULTS WITH DISABILITIES FOCUS PRIMARILY ON SUPPORTING INDIVIDUALS IN THEIR OWN HOMES, APARTMENTS OR, IN THE CASE OF ADULT FOSTER CARE, THE HOMES OF COMMUNITY MEMBERS. ALL CONSUMERS HAVE "SUPPORTED LIVING" PLANS THAT INCLUDE GOALS THAT NOT ONLY STRIVE TO MAINTAIN THEIR PLACEMENTS IN COMMUNITY SETTINGS, BUT ALSO TO MAXIMIZE THEIR STRENGTHS AND WORK ON WEAKNESSES TO INCREASE THEIR INDEPENDENCE. FUNDING COMES FROM A NUMBER OF STATE AGENCIES INCLUDING BUT NOT LIMITED TO, THE DEPARTMENT OF MENTAL HEALTH, THE DEPARTMENT OF DEVELOPMENTAL SERVICES, THE MASSACHUSETTS REHABILITATION COMMISSION AND THE MASSACHUSETTS COMMISSION FOR THE BLIND.

ATTACHMENT 5FORM 990, PART VIII - INVESTMENT INCOME

Name of the organization

COMMUNITY ENTERPRISES, INC.

Employer identification number

51-0178661

ATTACHMENT 5 (CONT'D)FORM 990, PART VIII - INVESTMENT INCOME

| <u>DESCRIPTION</u> | (A) <u>TOTAL REVENUE</u> | (B) <u>RELATED OR EXEMPT REVENUE</u> | (C) <u>UNRELATED BUSINESS REV.</u> | (D) <u>EXCLUDED REVENUE</u> |
|--------------------|---------------------------------|---|---|------------------------------------|
| INTEREST INCOME | 2,469 | | | 2,469 |
| TOTALS | <u>2,469</u> | | | <u>2,469</u> |

ATTACHMENT 6FORM 990, PART VIII - FUNDRAISING EVENTS

| <u>DESCRIPTION</u> | <u>GROSS INCOME</u> | <u>DIRECT EXPENSES</u> | <u>NET INCOME</u> |
|--------------------|-------------------------|----------------------------|-----------------------|
| GOLF TOURNAMENTS | 27,695. | 16,773. | 10,922. |
| TOTALS | <u>27,695.</u> | <u>16,773.</u> | <u>10,922.</u> |

ATTACHMENT 7FORM 990, PART X - NOTES AND LOANS RECEIVABLE

BORROWER: PLEASANT PITTSFIELD, INC.

| | |
|--|-----------------|
| BEGINNING BALANCE DUE | 88,532. |
| ENDING BALANCE DUE | <u>103,532.</u> |
| TOTAL BEGINNING NOTES AND LOANS RECEIVABLE | <u>88,532.</u> |
| TOTAL ENDING NOTES AND LOANS RECEIVABLES | <u>103,532.</u> |

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36)

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

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 or (iv) rent from a controlled entity | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b Gift, grant, or capital contribution to other organization(s) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c Gift, grant, or capital contribution from other organization(s) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d Loans or loan guarantees to or for other organization(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| e Loans or loan guarantees by other organization(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| f Sale of assets to other organization(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| g Purchase of assets from other organization(s) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| h Exchange of assets | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| i Lease of facilities, equipment, or other assets to other organization(s) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| j Lease of facilities, equipment, or other assets from other organization(s) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| k Performance of services or membership or fundraising solicitations for other organization(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| l Performance of services or membership or fundraising solicitations by other organization(s) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| m Sharing of facilities, equipment, mailing lists, or other assets | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| n Sharing of paid employees | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| o Reimbursement paid to other organization for expenses | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| p Reimbursement paid by other organization for expenses | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| q Other transfer of cash or property to other organization(s) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| r Other transfer of cash or property from other organization(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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 | (b) Transaction type (a-r) | (c) Amount involved |
|-----|-----------------------------------|-------------------------------|------------------------|
| (1) | PLEASANT PITTSFIELD, INC | D-LOAN | 103,532. |
| (2) | PLEASANT PITTSFIELD, INC | D-GUARANT. | 77,139. |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME

| | |
|---------------|---------------|
| RENTAL INCOME | 9,240. |
| | <u>9,240.</u> |

OTHER DEDUCTIONS

| | |
|-----------|----------------|
| INSURANCE | 1,090. |
| TAXES | 4,516. |
| UTILITIES | 10,387. |
| | <u>15,993.</u> |

RENT AND ROYALTY SUMMARY

| <u>PROPERTY</u> | <u>TOTAL INCOME</u> | <u>DEPLETION/ DEPRECIATION</u> | <u>OTHER EXPENSES</u> | <u>ALLOWABLE NET INCOME</u> |
|----------------------|-------------------------|------------------------------------|---------------------------|-------------------------------------|
| NONRESIDENTIAL RENTA | 9,240. | 3,159. | 15,993. | -9,912. |
| NONRESIDENTIAL RENTA | | | | |
| TOTALS | <u>9,240.</u> | <u>3,159.</u> | <u>15,993.</u> | <u>-9,912.</u> |

Page 11, Part X, Line 23- Secured Mortgages & Notes Payable:

| | <u>2010</u> | <u>2009</u> |
|---|-------------|-------------|
| Mortgage payable to bank, secured by real estate owned by Community Enterprises, Inc., monthly payments of \$519 including interest at 5.0% beginning January, 2010 (rate was 5.0% prior to January, 2010), 5.0% rate will be effective for a four year period and adjusted thereafter equal to the bank's base rate for each subsequent five year period, matures December, 2019 | \$ 50,695 | \$ 54,928 |
| Note payable to Community Economic Development Assistance Corporation, secured by real estate owned by Community Enterprises, Inc., no interest will accrue on the unpaid balance. Annually, the borrower will perform a calculation to determine the amount, if any, by which cash receipts of the project exceed cash disbursements by more than 105%. Any such excess must be paid to the lender and applied to principal. Final payment of principal is due March 7, 2027. The lender may extend the maturity date for an additional ten years. For the years ended June 30, 2010 and 2009, cash receipts did not exceed cash disbursements by more than 105% | 77,139 | 77,139 |
| Mortgage payable to bank, secured by all assets of Community Enterprises, Inc., monthly payments of \$4,177 including interest of 5.75% (previously 6.75%), beginning March, 2009 through November, 2012, (rate to be adjusted thereafter equal to the bank's base rate plus .25%), matures November, 2017 | 301,192 | 332,749 |
| Mortgage payable to bank, secured by all assets of Community Enterprises, Inc., monthly payments of \$845 including interest at 3.50% (previously 7.50%), beginning October, 2009, for a three year period (rate to be adjusted thereafter equal to the bank's base rate plus .25%), matures August, 2021 | 93,304 | 99,721 |
| Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$284 including interest at 6.25%, matures September, 2013 | 9,974 | |
| Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$378 including interest at 6.25%, matures September, 2013 | 13,298 | |
| Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$420 including interest at 6.25%, matures December, 2013 | 15,792 | |
| Note payable to bank, secured by vehicles owned by Community Enterprises, Inc., monthly payments of \$284 including interest at 6.25%, matures May, 2012 | 6,130 | 9,045 |

Community Enterprises, Inc
441 Pleasant Street
Northampton, MA 01060

51-0178661
Form 990
June 30, 2010

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

| | | |
|---|--------|---------|
| Note payable to bank, secured by vehicles owned by Community Enterprises, Inc , monthly payments of \$367 including interest at 6.25%, matures November, 2010 | 1,806 | 5,951 |
| Note payable to bank, secured by vehicle owned by Community Enterprises, Inc , monthly payments of \$410 including interest at 6.25%, matures April, 2014 | 16,684 | |
| Note payable to bank, secured by vehicle owned by Community Enterprises, Inc , monthly payments of \$468 including interest at 5.70%, matures February, 2011 | 3,662 | 8,896 |
| Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$282 including interest at 5.99%, matures June, 2011 | 3,279 | 6,364 |
| Note payable to Ford Credit, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$371 with no interest, matures August, 2012 | 9,651 | 14,106 |
| Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$692 including interest at 4.99%, matured December, 2009 | | 4,387 |
| Note payable to Motorlease Corp, secured by vehicle owned by Community Enterprises, Inc , monthly payments of \$398 including interest at 9.45%, matures June, 2014 | 15,854 | |
| Mortgage payable to bank, secured by real estate owned by Community Enterprises, Inc., monthly payments of \$1,147 including interest at 3.50% (previously 7.50%), beginning August, 2009, for three years (rate to be adjusted thereafter equal to the bank's base rate plus .50% for each subsequent three year period), matures August, 2018 | 97,411 | 107,201 |
| Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$376 including interest at 6.25%, matures June, 2012 | 8,456 | 12,300 |
| Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$397 including interest at 6.25%, matures December, 2012 | 10,976 | 14,903 |
| Note payable to bank, secured by vehicle owned by Community Enterprises, Inc., monthly payments of \$396 including interest at 6.25%, matures January, 2013 | 11,294 | 15,193 |

Community Enterprises, Inc
441 Pleasant Street
Northampton, MA 01060

51-0178661
Form 990
June 30, 2010

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

Note payable to bank, secured by vehicle owned by Community Enterprises,
Inc., monthly payments of \$367 including interest at 6.25%, matures
October, 2011

| | |
|--------------|--------------|
| <u>5,615</u> | <u>9,526</u> |
| 752,212 | 772,409 |

5. Notes Payable:

Community Enterprises, Inc. has a line of credit with a bank to a maximum of \$1,250,000. As of June 30, 2010 and 2009 the Corporation had borrowed \$780,000 and \$-0-, respectively, against this line of credit. The loan is payable on demand and bears interest at .50% above the bank's prime rate. This agreement remains open until further notice and is secured by all assets of the Corporation. In conjunction with this line of credit, CE has agreed to comply with several covenants. As of June 30, 2010, CE is not aware of any violations of the covenants.

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

I. Application of Policy

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

II. Conflict of Interest

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

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

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

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

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

Examples include where:

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

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

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

III. Disclosure of Potential Conflicts of Interest

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

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

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

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

IV. Procedures for Review of Potential Conflicts

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

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

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

V. Procedures for Addressing Conflicts of Interest

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

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

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

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

VI. Documentation

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

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

VII. Violations of Conflict of Interest Policy

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

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

**Community Enterprises. Inc.
Conflict of Interest
Disclosure Questionnaire**

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

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

| | | | |
|----|---|-----------------------------|--------|
| 0 | | | |
| 1. | Has Community Enterprises proposed to contract or contracted to purchase or lease goods, services, or property from you or from any of your relatives or associates? | <input type="checkbox"/> ON | Yes No |
| | | <input type="checkbox"/> ON | |
| 2. | Has Community Enterprises offered employment to you (not applicable to existing staff) or to any of your relatives or associates? | <input type="checkbox"/> ON | Yes No |
| | | <input type="checkbox"/> ON | |
| 3. | Have you, or any of your relatives or associates, been provided with a gift, gratuity or favor of a substantial nature from a person or entity that does business or seeks to do business with Community Enterprises? | <input type="checkbox"/> ON | Yes No |
| | | <input type="checkbox"/> ON | |
| 4. | Have you or any of your relatives or associates been gratuitously provided use of the facilities, property, or services of Community Enterprises? | <input type="checkbox"/> ON | Yes No |
| | | <input type="checkbox"/> ON | |
| 5. | Have you, a relative or an associate in a position to benefit financially from an action, policy or transaction made by Community Enterprises? | <input type="checkbox"/> ON | Yes No |
| | | <input type="checkbox"/> ON | |

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

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

| | | | |
|----|--|-----------------------------|--------|
| 1 | | | |
| 1. | Did you obtain preferential treatment, promotion, recognition or a non-salaried appointment as a consequence of your association with Community Enterprises for yourself or for any of your relatives or associates? | <input type="checkbox"/> ON | Yes No |
| | | <input type="checkbox"/> ON | |
| 2. | Did you make use of confidential information obtained from Community Enterprises for your own benefit or for the benefit of a relative, associate, or other organization? | <input type="checkbox"/> ON | Yes No |
| | | <input type="checkbox"/> ON | |
| 3. | Did you take advantage of an opportunity or enable a relative, associate or other organization to take advantage of an opportunity that you had reason to believe would be of interest to Community Enterprises? | <input type="checkbox"/> ON | Yes No |
| | | <input type="checkbox"/> ON | |
| 4. | Have you, a relative or an associate in a position to benefit in a nonfinancial way from an action, policy or transaction made by Community Enterprises? | <input type="checkbox"/> ON | Yes No |
| | | <input type="checkbox"/> ON | |

Name Signature Date

APPENDIX B

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

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

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

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

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

Name (Please print)

Signature Date

Annual Review and Reaffirmation

Signature Date

Signature Date

Signature Date

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box **X**
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

| | | |
|---|---|--|
| Type or print File by the due date for filing your return See instructions | Name of Exempt Organization COMMUNITY ENTERPRISES, INC. | Employer identification number 51-0178661 |
| | Number, street, and room or suite no If a P O box, see instructions P. O. BOX 598 | 441 PLEASANT STREET |
| | City, town or post office, state, and ZIP code For a foreign address, see instructions NORTHAMPTON, MA 01060 | |

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ PAM ZAGORSKI

Telephone No ▶ 413 584-1460 FAX No ▶ 413 586-1121

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 02/15, 2011, to file the exempt organization return for the organization named above The extension is for the organization's return for

▶ calendar year _____ or

▶ tax year beginning 07/01, 2009, and ending 06/30, 2010

2 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

| | | | |
|--|----|----|----|
| 3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions | 3a | \$ | 0. |
| b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit | 3b | \$ | 0. |
| c Balance Due. Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions | 3c | \$ | 0. |

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.