



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

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

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

2009

Open to Public Inspection

For the 2009 calendar year, or tax year beginning 7/01, 2009, and ending 6/30, 2010

B	Check if applicable	C	D
<input type="checkbox"/> Address change	Please use IRS label or print or type. See specific instructions.	COMMUNITY LIVING, INC. 620 B RESEARCH DRIVE FREDERICK, MD 21703	Employer Identification Number 52-1158064
<input type="checkbox"/> Name change			E Telephone number 301-663-8811
<input type="checkbox"/> Initial return			
<input type="checkbox"/> Termination			
<input type="checkbox"/> Amended return			
<input type="checkbox"/> Application pending			G Gross receipts \$ 5,781,354.
F Name and address of principal officer SAME AS C ABOVE		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list (see instructions)	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) (insert no) 4947(a)(1) or 527		H(c) Group exemption number ►	
J Website: ► N/A			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of Formation 1979 M State of legal domicile MD	

## Part I Summary

1 Briefly describe the organization's mission or most significant activities TO PROVIDE RESIDENTIAL FACILITIES AND SUPPORTIVE SERVICES FOR THE DEVELOPMENTALLY DISABLED

Activities &amp; Governance

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

3 Number of voting members of the governing body (Part VI, line 1a)

3 14

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 13

5 Total number of employees (Part V, line 2a)

5 193

6 Total number of volunteers (estimate if necessary)

6 0

7a Total gross unrelated business revenue from Part VIII, column (C), line 12

7a 0.

b Net unrelated business taxable income from Form 990-T line 34

7b 0.

Revenue

8 Contributions and grants (Part VIII, line 1h)

4,679,982. 4,982,190.

9 Program service revenue (Part VIII, line 2g)

668,138. 770,017.

10 Investment income (Part VIII, column (A), lines 4, and 7d)

-21,082. 2,907.

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

39,686. 26,240.

12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (C), line 12)

5,366,724. 5,781,354.

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

4,405,603. 4,725,906.

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ► 13,555.

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)

1,024,658. 1,033,869.

18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)

5,430,261. 5,759,775.

19 Revenue less expenses Subtract line 18 from line 12

-63,537. 21,579.

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

Beginning of Year 4,567,697. End of Year 3,033,450.

21 Total liabilities (Part X, line 26)

3,658,803. 2,102,975.

22 Net assets or fund balances Subtract line 21 from line 20

908,894. 930,475.

Part II

## Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

► Susan B Holton

11/10/10

Signature of officer

► Susan B. Holton - CEO

Date

Type or print name and title

Paid Preparer's Use Only

Preparer's signature

Barbara Roman

Date

11/9/10

Check if self-employed ► 

Preparer's identifying number (see instructions)

N/A

Firm's name (or yours if self-employed), address, and ZIP + 4

LINTON SHAFER WARFIELD & GARRETT, P.A., CPA'S  
201 THOMAS JOHNSON DRIVE  
FREDERICK, MD 21702

EIN ► N/A

Phone no ► (301) 662-9200

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

X Yes No

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

TEEA0113L 12/29/09 Form 990 (2009)

G17

**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission:

TO PROVIDE RESIDENTIAL FACILITIES AND SUPPORTIVE SERVICES FOR THE DEVELOPMENTALLY DISABLED

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 \$ 4,993,325 including grants of \$                   ) (Revenue \$ 5,725,299)  
RESIDENTIAL FACILITIES AND SUPPORTIVE SERVICES FOR THE DEVELOPMENTALLY DISABLED4b (Code       ) (Expenses \$                    including grants of \$                   ) (Revenue \$                   )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 ► 4,993,325.

## Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	3 X	
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	4 X	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations, Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8 X	
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV	9 X	
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V	10 X	
11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11 X	
• Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		
• Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		
• Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		
• Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If 'Yes,' complete Schedule D, Part X		
12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	12 X	
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional	12 A X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III	16 X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III	19 X	
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H	20 X	

**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	21	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	22	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	23	X
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, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K If 'No,' go to line 25	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a	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	25b	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	26	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	27	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)	28a	X
a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28b	X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28c	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	29	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	30	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	31	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	32	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	33	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	34	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	35	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	36	X
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	37	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	38	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O		

BAA

Form 990 (2009)

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

		Yes	No
1a	16		
1b	0		
1c	X		
2a	193		
2b	X		
3a		X	
3b			
4a	X		
5a	X		
5b	X		
5c			
6a	X		
6b			
7a	X		
7b			
7c	X		
7d			
7e	X		
7f	X		
7g			
7h			
8			
9a			
9b			
10a			
10b			
11a			
11b			
12a			
12b			

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

1b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable

c 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

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?

b 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)?

b If 'Yes,' enter the name of the foreign country ► See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?

b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?

c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?

6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?

b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?

**7 Organizations that may receive deductible contributions under section 170(c).**

a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?

b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?

c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?

d If 'Yes,' indicate the number of Forms 8282 filed during the year

e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?

h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?

**8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?

**9 Sponsoring organizations maintaining donor advised funds.**

a Did the organization make any taxable distributions under section 4966?

b Did the organization make any distribution to a donor, donor advisor, or related person?

**10 Section 501(c)(7) organizations.** Enter

a Initiation fees and capital contributions included on Part VIII, line 12

b Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities

**11 Section 501(c)(12) organizations.** Enter

a Gross income from other members or shareholders

b 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?

b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year

**Part VI 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

	Yes	No
1a Enter the number of voting members of the governing body	14	
b Enter the number of voting members that are independent	13	
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?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following.		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 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		X

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

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?		X
b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?		
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12a Does the organization have a written conflict of interest policy? If 'No,' go to line 13		
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done SEE SCHEDULE O		
13 Does the organization have a written whistleblower policy?		
14 Does the organization have a written document retention and destruction policy?		
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	X	
b Other officers of key employees of the organization SEE SCHEDULE O	X	
If 'Yes' to line 15a or 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?		
b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		
16b		X

### Section C. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed ► NONE

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. SEE SCHEDULE O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
► BONNIE FAIR 620 B RESEARCH DRIVE FREDERICK, MD 21703 301-663-8811

## **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 employees.'
- 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.

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

**1 b Total**

152,694.

0.

0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► 0	Yes	No
3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If 'Yes,' complete Schedule J for such person	5	X

---

**Section B. Independent Contractors**

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

## 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				
	b Membership dues	1b				
	c Fundraising events	1c 26,908.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 4,866,130.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 89,152.				
	g Noncash contribns included in lns 1a-1f	\$				
	h Total. Add lines 1a-1f	► 4,982,190.				
PROGRAM SERVICE REVENUE		Business Code				
	2a PROGRAM SERVICE FEES		480,798.	480,798.		
	b TENANT RENTS		168,910.	168,910.		
	c MANAGEMENT AND SERVICE		120,309.	120,309.		
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	► 770,017.				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)	►	2,907.		2,907.	
	4 Income from investment of tax-exempt bond proceeds	►				
	5 Royalties	►				
	6a Gross Rents	(i) Real	(ii) Personal			
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)	►				
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less: cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)	►					
8a Gross income from fundraising events (not including \$ 26,908. of contributions reported on line 1c)						
See Part IV, line 18	a					
b Less direct expenses	b					
c Net income or (loss) from fundraising events	►					
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	►					
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	►					
Miscellaneous Revenue	Business Code					
11a MISCELLANEOUS		19,203.			19,203.	
b MARYLAND FUEL TAX CREDIT		4,274.			4,274.	
c FEDERAL FUEL TAX REFUND		2,763.			2,763.	
d All other revenue						
e Total. Add lines 11a-11d.	► 26,240.					
12 Total revenue. See instructions	► 5,781,354.	770,017.	0.	29,147.		

**Part IX Statement of Functional Expenses**

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	85,454.	85,454.	0.	0.
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.	0.	0.	0.
7 Other salaries and wages	3,778,872.	3,371,008.	407,864.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	382,561.	328,558.	54,003.	
10 Payroll taxes	479,019.	411,401.	67,618.	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	7,654.	7,654.		
d Lobbying				
e Prof fundraising svcs. See Part IV, In 17				
f Investment management fees				
g Other	1,250.	1,250.		
12 Advertising and promotion	2,118.	2,118.		
13 Office expenses	35,461.	12,553.	22,908.	
14 Information technology				
15 Royalties				
16 Occupancy	92,616.	35,616.	57,000.	
17 Travel	97,739.	97,739.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	105,713.	94,298.	11,415.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	164,386.	143,548.	20,838.	
23 Insurance	61,678.		61,678.	
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 FOOD	111,553.	111,553.		
b REPAIRS AND MAINTENANCE	68,516.	58,170.	10,346.	
c STAFF DEVELOPMENT	45,476.	45,476.		
d MEDICAL/SPECIAL PROGRAMS	45,080.	41,502.	3,578.	
e UTILITIES	37,464.	37,464.		
f All other expenses	157,165.	107,963.	35,647.	13,555.
25 Total functional expenses. Add lines 1 through 24f	5,759,775.	4,993,325.	752,895.	13,555.
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	1,583,737.	1	25,708.
	2 Savings and temporary cash investments	278,591.	2	269,857.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	18,880.	4	13,357.
	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		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	62,298.	9	43,796.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	3,666,867.		
	b Less accumulated depreciation	10b 1,583,524.	10c 2,034,191.	2,083,343.
	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	
LIABILITIES	15 Other assets See Part IV, line 11	590,000.	15	597,389.
	16 Total assets Add lines 1 through 15 (must equal line 34)	4,567,697.	16	3,033,450.
	17 Accounts payable and accrued expenses	166,650.	17	159,853.
	18 Grants payable		18	
	19 Deferred revenue	1,509,698.	19	18,825.
	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	1,659,769.	23	1,602,580.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities Complete Part X of Schedule D	322,686.	25	321,717.
	26 Total liabilities Add lines 17 through 25	3,658,803.	26	2,102,975.
	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	908,894.	27	930,475.
	28 Temporarily restricted net assets		28	
NET ASSETS OR FUND BALANCES	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, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances..	908,894.	33	930,475.
	34 Total liabilities and net assets/fund balances.	4,567,697.	34	3,033,450.

BAA

Form 990 (2009)

**Part XI Financial Statements and Reporting**

	<b>Yes</b>	<b>No</b>
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?	2a	X
b Were the organization's financial statements audited by an independent accountant?	2b	X
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?	2c	X
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.		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> 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?	3a	X
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.	3b	X

**BAA**

Form 990 (2009)

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

## 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.**

2009

**Open to Public  
Inspection**

**Department of the Treasury  
Internal Revenue Service**

**Name of the organization**

## COMMUNITY LIVING, INC.

**Employer identification number**

52-1158064

**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 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 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 is a Type I, Type II or Type III supporting organization, check this box   
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

Yes	No

**h** Provide the following information about the supported organizations

Total

**BAA 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**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')	4,349,531.	4,369,669.	4,598,077.	4,679,982.	4,982,190.	22,979,449.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge						0.
4 <b>Total.</b> Add lines 1-through 3	4,349,531.	4,369,669.	4,598,077.	4,679,982.	4,982,190.	22,979,449.
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)						0.
6 <b>Public support.</b> Subtract line 5 from line 4						22,979,449.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	4,349,531.	4,369,669.	4,598,077.	4,679,982.	4,982,190.	22,979,449.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	27,051.	43,185.	38,799.	39,686.	26,240.	174,961.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) SEE PART IV	35,410.	17,357.	34,971.	6,420.	1,063.	95,221.
11 <b>Total support.</b> Add lines 7 through 10						23,249,631.
12 Gross receipts from related activities, etc (see instructions)					12	0.

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 2009 (line 6, column (f) divided by line 11, column (f))	14	98.8 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	98.6 %

16a **33-1/3 support test – 2009.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ► b **33-1/3 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 ► b **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**

Calendar year (or fiscal yr beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a 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						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

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

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

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

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

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%
<b>19a 33-1/3 support tests – 2009.</b> If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>b 33-1/3 support tests – 2008.</b> If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

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

**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 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:

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

	Amount
1c	
1d	
1e	
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  
 (ii) related organizations

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land	459,482.			459,482.
b Buildings	2,270,381.		788,141.	1,482,240.
c Leasehold improvements				
d Equipment	760,025.		626,318.	133,707.
e Other	176,979.		169,065.	7,914.

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

► 2,083,343.

BAA

Schedule D (Form 990) 2009

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

(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		
Closely-held equity interests		
Other		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		
-----		

**Total.** (Column (b) must equal Form 990 Part X, col. (B) line 12.)

**Part VIII Investments—Program Related** (See Form 990, Part X, line 13) **N/A**

Total. (Column (b) must equal Form 990, Part X, Col. (B) line 13.)

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

(a) Description	(b) Book value
DEFERRED LOAN COSTS	12,120.
DEPOSITS	9,910.
INVESTMENT IN CLARC PROPERTIES	570,359.
INVESTMENT IN SPAN	5,000.
<b>Total</b> (Column (b) must equal Form 200, Part X, col (B), line 15)	<b>597,380</b>

**Total. (Column (b) must equal Form 990, Part X, col.(B), line 15)**

**Part X Other Liabilities (See Form 990, Part X, line 25)**

(a) Description of Liability	(b) Amount
Federal Income Taxes	
ACCRUED EXPENSES	4,374.
ACCRUED VACATION	120,596.
SECURITY DEPOSITS	196,747.

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25) ► 321,717.

**2. FIN 48 Footnote** 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)	5,781,354.
2 Total expenses (Form 990, Part IX, column (A), line 25)	5,759,775.
3 Excess or (deficit) for the year Subtract line 2 from line 1	21,579.
4 Net unrealized gains (losses) on investments	
5 Donated services and use of facilities	
6 Investment expenses	
7 Prior period adjustments	
8 Other (Describe in Part XIV)	
9 Total adjustments (net) Add lines 4 through 8	
10 Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	21,579.

## 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	5,781,354.
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	5,781,354.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a Investments 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 must equal Form 990, Part I, line 12)	5	5,781,354.

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

1	Total expenses and losses per audited financial statements	1	5,759,775.
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	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	5,759,775.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments 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 must equal Form 990, Part I, line 18)	5	5,759,775.

**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.

**Part XIV Supplemental Information (continued)**



**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.

REVENUE		(a) Event #1 OCTOBERFEST (event type)	(b) Event #2 SNOWFLAKE CAMP (event type)	(c) Other Events (total number)	(d) Total Events (Add col. (a) through col. (c))
		11,720.	11,520.		23,240.
	1 Gross receipts				
	2 Less Charitable contributions	11,720.	11,520.		23,240.
	3 Gross income (line 1 minus line 2)				
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4- through 9 in column (d)				
	11 Net income summary Combine lines 3, column (d) and line 10				

**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.

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

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

YES	NO
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?

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?

11
12

13 Indicate the percentage of gaming activity operated in:

- a The organization's facility
- b An outside facility

	YES	NO
13a	%	
13b	%	

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

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

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

- b If 'Yes,' enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_
- c If 'Yes,' enter name and address of the third party

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

16 Gaming manager information

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions

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

- 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 ► \$ \_\_\_\_\_

15a		
17a		

**SCHEDULE J**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

► Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.  
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

COMMUNITY LIVING, INC.

Employer identification number  
52-1158064

**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.

First-class or charter travel  
 Travel for companions  
 Tax indemnification and gross-up payments  
 Discretionary spending account

Housing allowance or residence for personal use  
 Payments for business use of personal residence  
 Health or social club dues or initiation fees  
 Personal services (e.g., maid, chauffeur, chef)

	Yes	No
1a		
1b		
2		
3		
4a	X	
4b	X	
4c	X	
5a	X	
5b	X	
6a	X	
6b	X	
7	X	
8	X	
9	X	

**b** If any of the boxes on line 1a are 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

Compensation committee  
 Independent compensation consultant  
 Form 990 of other organizations

Written employment contract  
 Compensation survey or study  
 Approval by the board or compensation committee

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

**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 section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**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 person 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

If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

Schedule J (Form 990) 2009

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

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

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

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
(i)							
(ii)							
(iii)							
(iv)							
(v)							
(vi)							
(vii)							
(viii)							
(ix)							
(x)							
(xi)							
(xii)							
(xiii)							
(xiv)							
(xv)							
(xvi)							
(xvii)							
(xviii)							
(xix)							
(xx)							
(xxi)							
(xxii)							
(xxiii)							
(xxiv)							
(xxv)							
(xxvi)							
(xxvii)							
(xxviii)							
(xxix)							
(xxx)							
(xxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(xxxiv)							
(xxxv)							
(xxxvi)							
(xxxvii)							
(xxxviii)							
(xxxix)							
(xxxxi)							
(xxxii)							
(xxxiii)							
(							

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

OMB No 1545 0047

**2009**

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

Open to Public  
Inspection

Name of the organization

COMMUNITY LIVING, INC.

Employer identification number

52-1158064

**FORM 990, PART VI, LINE 11 - FORM 990 REVIEW PROCESS**

A DRAFT COPY OF THE FORM 990 IS PROVIDED TO THE BOARD AND REVIEWED PRIOR TO FILING.

THE BOARD REVIEWS AND A VOTE OF ACCEPTANCE IS DOCUMENTED. ANY CHANGES OR QUESTIONS

ARE ADDRESSED PRIOR TO THE FINAL FORM BEING PREPARED. THE CHANGES, IF ANY, ARE THEN

REVIEWED.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

ANNUAL QUESTIONNAIRES ARE PROVIDED TO THE MEMBERS OF THE BOARD. ANY CONFLICTS ARE

DISCLOSED AND DOCUMENTED AT THAT TIME. ANY ISSUE THAT MAY INVOLVE A CONFLICT OF

INTEREST ARE REVIEWED BI-MONTHLY AT THE BOARD OF DIRECTORS MEETING.

**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEE**

BOARD OF DIRECTORS REVIEWS ACCOMPLISHMENTS OF THE EXECUTIVE DIRECTOR, OBTAINS

CURRENT RATES OF COMPARABLE POSITIONS AND MAKES A RECOMMENDATION BASED ON THESE

CRITERIA ALONG WITH ANY ANTICIPATED ORGANIZATION CHANGES. THE COMPENSATION LEVEL IS

THEN APPROVED AND DOCUMENTED BY THE FULL BOARD.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

AUDITED FINANCIAL STATEMENTS ARE PROVIDED BY REQUEST.

Name of the organization

COMMUNITY LIVING, INC.

Employer identification number

52-1158064

## Related Organizations and Unrelated Partnerships

- Complete if the organization answered 'Yes' to Form 990, Part IV, lines 33, 34, 35, 36, or 37.  
► Attach to Form 990. ► See separate instructions.

COMMUNITY LIVING, INC.

**Part I Identification of Disregarded Entities** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

- Complete if the organization answered 'Yes' to Form 990, Part IV, lines 33, 34, 35, 36, or 37.  
► Attach to Form 990. ► See separate instructions.

卷之三

COMMUNITY LIVING, INC.

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
COLLINS WAY, INC. 620B RESEARCH DRIVE					
FREDERICK, MD 21702 52-1864119	HUD HOUSING PROJECT	MD	501C3	7	N/A
THOMAS CONTENTMENT, INC. 620 B RESEARCH DR.					
FREDERICK, MD 21702 52-1959450	HUD HOUSING PROJECT	MD	501C3	7	N/A
SERGENT'S WAY 620 B RESEARCH DRIVE					
FREDERICK, MD 21702 52-1731155	HUD HOUSING PROJECT	MD	501C3	7	N/A

## **Part III Identification of Related Organizations Tax**

**Part V** **Partnership** (Complete if the organization answered 'Yes' to Form 990, Part V, line 34  
ons treated as a partnership during the tax year.)

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered 'Yes' to Form 990, Part IV, 'Identify related organizations taxable as a corporation or trust')

**Part V Transactions With Related Organizations** (Complete if the organization answered 'Yes' to 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

- 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	(B) Transaction type (a-r)	(C) Amount involved
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		

## Part VI Unrelated Organizations Taxable as a Partnership

(Complete if the organization answered 'Yes' to Form 990, Part IV, line 37.)

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

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
CLARC PROPERTIES 620 B RESEARCH DR.					
FREDERICK, MD 21702 52-1968090	LESSOR	MD	501C25		N/A

2009

**SCHEDULE A, PART IV - SUPPLEMENTAL INFORMATION PAGE 5**

COMMUNITY LIVING, INC.

52-1158064

**PART II, LINE 10 - OTHER INCOME**

<u>NATURE AND SOURCE</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
INTEREST INCOME	1,063.	6,420.	34,971.	17,357.	35,410.
TOTAL	<u>\$ 1,063.</u>	<u>\$ 6,420.</u>	<u>\$ 34,971.</u>	<u>\$ 17,357.</u>	<u>\$ 35,410.</u>