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**Short Form
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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Termination</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p>C Alternative Work Concepts, Inc. P. O. Box 11452 Eugene, OR 97440-3652</p>	<p>D Employer identification number 93-0938950</p> <p>E Telephone number 541-345-3043</p> <p>F Group Exemption Number</p>
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method. Cash Accrual
Other (specify) ▶

I Website: ▶ N/A

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Tax-exempt status (check only one) — 501(c) (3) (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **357,855.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

R E V E N U E	1	Contributions, gifts, grants, and similar amounts received	1	193,226.
	2	Program service revenue including government fees and contracts	2	163,355.
	3	Membership dues and assessments	3	
	4	Investment income	4	1,274.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract in 5b from in 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	6b	Less: direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe _____)	8		
	9	Total revenue. Add lines 1, 2, 3, 4, 5a, 5b, 6c, 7c, and 8	9	357,855.
E X P E N D I T U R E S	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	352,962.
	13	Professional fees and other payments to independent contractors	13	3,250.
	14	Occupancy, rent, utilities, and maintenance	14	11,827.
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ <u>See Statement 1</u>)	16	15,732.
	17	Total expenses. Add lines 10 through 16	17	383,771.
A S S E T S	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-25,916.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	180,648.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	154,732.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

			(A)	Beginning of year		(B)
				End of year		
22	Cash, savings, and investments	175,376.	22	148,138.		
23	Land and buildings	3,125.	23	1,566.		
24	Other assets (describe ▶ <u>See Statement 2</u>)	31,128.	24	35,825.		
25	Total assets	209,629.	25	185,529.		
26	Total liabilities (describe ▶ <u>See Statement 3</u>)	28,981.	26	30,797.		
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	180,648.	27	154,732.		

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

Form 990-EZ (2009)

SCANNED DEC 15 2009

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Part III Statement of Program Service Accomplishments (See the instructions.)		Expenses	
What is the organization's primary exempt purpose? <u>Vocational training and support</u>		(Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts, optional for others)	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title			
28	<u>Alternative Work Concepts, Inc. provides vocational training and support to persons with mental and physical disabilities.</u>		
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a	287,443.
29	-----		
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a	
30	-----		
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a	
31	Other program services (attach schedule)		
	(Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a	
32	Total program service expenses (add lines 28a through 31a)	32	287,443.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instrs.)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
<u>Martin Sheehan</u> <u>2550 Chula Vista</u> <u>Eugene, OR 97403</u>	President 1.00	0.	0.	0.
<u>Cosette Rees</u> <u>37901 Shenandoah Loop</u> <u>Springfield, OR 97478</u>	Director 1.00	0.	0.	0.
<u>Jim Leinen</u> <u>1268 University of Oreogn</u> <u>Eugene, OR 97401</u>	Director 1.00	0.	0.	0.
<u>Gary Gillespie</u> <u>2644 Kincaid St</u> <u>Eugene, OR 97405</u>	Director 1.00	0.	0.	0.
<u>Cathy Cooper</u> <u>5524 Donohoe Ave</u> <u>Eugene, OR 97402</u>	Director 1.00	0.	0.	0.
<u>Dayna Davis</u> <u>P. O. Box 333</u> <u>Elmira, OR 97437</u>	Director 1.00	0.	0.	0.
<u>Judy Cerkoney</u> <u>345 Lone Oak</u> <u>Eugene, OR 97404</u>	Director 1.00	0.	0.	0.
<u>Liz Fox</u> <u>P. O. Box 11452</u> <u>Eugene, OR 97440</u>	Executive Direc 40.00	59,339.	0.	4,905.
<u>Kerry Rassmusson</u> <u>3699 Berkshire</u> <u>Eugene, OR 97401</u>	Director 1.00	0.	0.	0.
<u>Susan Parks, SSD</u> <u>525 Mill Street</u> <u>Springfield, OR 97477</u>	Director 1.00	0.	0.	0.
<u>Pete Theophanes</u> <u>Territorial Rd</u> <u>Junction City, OR 97448</u>	Director 1.00	0.	0.	0.

Part V Other Information (Note the statement requirements in the instrs for Part V.) See Statement 4

Table with columns for question number, question text, and Yes/No columns. Rows include questions 33 through 41 regarding organizational activities, tax reporting, and financial details.

42a The organization's books are in care of The Corporation Telephone no 541-345-3043 Located at P. O. Box 11452, Eugene, OR ZIP + 4 97440

Table with columns for question number, question text, and Yes/No columns. Rows include questions 42b and 42c regarding foreign financial accounts.

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year

Table with columns for question number, question text, and Yes/No columns. Rows include questions 44 and 45 regarding donor advised funds and controlled entities.

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- 46 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
- 47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
b If 'Yes,' was the related organization a section 527 organization?

	Yes	No
46		X
47		X
48		X
49a		X
49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

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.

Sign Here
 Signature of officer: Gary L Gillespie Date: 11-15-10
 Type or print name and title: Gary L Gillespie Vice-President

Paid Preparer's Use Only
 Preparer's signature: Teresa Nohrenberg Date: 11/9/10 Check if self employed:
 Firm's name (or yours if self employed), address, and ZIP + 4: TERESA NOHRENBURG, CPA, LLC
806 A ST STE B
SPRINGFIELD, OR 97477-4710
 EIN: 27-0306165
 Phone no: (541) 762-1003

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No

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 Alternative Work Concepts, Inc.	Employer identification number 93-0938950
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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?

- (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
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organizations

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
Total									

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'.)	205,609.	198,813.	200,602.	216,640.	193,226.	1,014,890.
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 Total. Add lines 1-through 3	205,609.	198,813.	200,602.	216,640.	193,226.	1,014,890.
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 Public support. Subtract line 5 from line 4						1,014,890.

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	205,609.	198,813.	200,602.	216,640.	193,226.	1,014,890.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,520.	3,466.	4,610.	2,738.	1,274.	15,608.
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.)						0.
11 Total support. Add lines 7 through 10						1,030,498.
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	98.5%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	98.5%

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.

BAA

Schedule A (Form 990 or 990-EZ) 2009

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.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (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
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (add lns 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

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	%

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

b 33-1/3 support tests – 2008. 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

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

Client 682

Alternative Work Concepts, Inc.

93-0938950

11/09/10

03:22PM

Statement 1
Form 990-EZ, Part I, Line 16
Other Expenses

Contract services	\$	858.
Depreciation		884.
Insurance		4,223.
Miscellaneous		2,082.
Office Expenses		2,502.
Program supplies		724.
Travel		4,459.
Total	\$	<u>15,732.</u>

Statement 2
Form 990-EZ, Part II, Line 24
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Accounts Receivable	\$ 26,632.	\$ 31,383.
Prepaid Expenses and Deferred Charges	4,496.	4,442.
Total	\$ <u>31,128.</u>	\$ <u>35,825.</u>

Statement 3
Form 990-EZ, Part II, Line 26
Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses	\$ 28,981.	\$ 30,797.
Total	\$ <u>28,981.</u>	\$ <u>30,797.</u>

Statement 4
Form 990-EZ, Part V
Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	No