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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

OMB No. 1545-0047

2009Open to Public
Inspection**A** For the **2009** calendar year, or tax year beginning **OCT 1, 2009** and ending **SEP 30, 2010****B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

Please use IRS label or print or type
See Specific Instructions**C** Name of organization**ACTION FOR A BETTER COMMUNITY, INC.**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

550 EAST MAIN STREET

City or town, state or country, and ZIP + 4

ROCHESTER, NY 14604**F** Name and address of principal officer **JAMES NORMAN****550 EAST MAIN STREET, ROCHESTER, NY 14604****D** Employer identification number**16-0902835****E** Telephone number**585-325-5116****G** Gross receipts \$**25,317,931.****H(a)** Is this a group return

for affiliates?

☐ Yes ☒ No**H(b)** Are all affiliates included?☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.ABCINFO.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1965****M** State of legal domicile: **NY****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: ACTION FOR A BETTER COMMUNITY IS A COMMUNITY ACTION AGENCY THAT PROMOTES AND PROVIDES OPPORTUNITIES		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	19
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5	Total number of employees (Part V, line 2a)	5	607
	6	Total number of volunteers (estimate if necessary)	6	537
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 19,468,370.	Current Year 24,271,369.
	9	Program service revenue (Part VIII, line 2g)	825,803.	863,273.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	80,512.	183,289.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,374,685.	25,317,931.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), line 1)		
	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)	13,515,200.	14,872,666.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	7,221,420.	10,088,912.	
18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	20,736,620.	24,961,578.	
19	Revenue less expenses. Subtract line 18 from line 12	-361,935.	356,353.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 6,218,096.	End of Year 8,306,131.
	21	Total liabilities (Part X, line 26)	8,239,200.	9,971,582.
	22	Net assets or fund balances - Subtract line 21 from line 20	-2,021,104.	-1,665,451.

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.

Sign Here

Signature of officer

Date **10/12/11****JAMES NORMAN, PRESIDENT AND CEO**
Type or print name and title

Paid Preparer's Use Only

Preparer's signature

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

MENGEL, METZGER, BARR & CO. LLP
100 CHESTNUT STREET SUITE 1200
ROCHESTER, NEW YORK 14604

Date

8/11/11Check if self-employed ☐

Preparer's identifying number (see instructions)

EIN ▶

Phone no. ▶ **585-423-1860**

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

☒ Yes ☐ No

SCANNED AUG 26 2011

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

ACTION FOR A BETTER COMMUNITY IS A COMMUNITY ACTION AGENCY THAT PROMOTES AND PROVIDES OPPORTUNITIES FOR LOW-INCOME INDIVIDUALS AND FAMILIES TO BECOME SELF-SUFFICIENT.

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 \$ 14,399,383. including grants of \$) (Revenue \$ 15,344,916.)

EARLY CHILDHOOD SERVICES-A COMPREHENSIVE EARLY CHILDHOOD DEVELOPMENT PROGRAM FOR LOW-INCOME CHILDREN AND THEIR FAMILIES. ABC PROVIDES SERVICES TO OVER 1,400 CHILDREN PER DAY. THIS FEDERALLY FUNDED PROGRAM FACILITATES HEALTHY CHILD DEVELOPMENT, SUPPORTS PARENTAL ROLES, AND PROMOTES SELF-SUFFICIENCY. THIS PROGRAM RECEIVED ADDITIONAL FUNDING FROM THE NY UNIVERSAL PRE-K PROGRAM.

4b (Code) (Expenses \$ 1,671,468. including grants of \$) (Revenue \$ 1,983,091.)

COMMUNITY BASED SERVICES - PROGRAMS THAT WORK CLOSELY WITH THEIR CUSTOMERS AND WITH OTHER AGENCIES TO SERVE THE COMMUNITY'S HEALTH AND SAFETY NEEDS. STRENGTHENING THE CLIENT'S NETWORK AND SUPPORT SERVICES SO THAT ALL NECESSARY STEPS TOWARD SELF-SUFFICIENCY MAY BE TAKEN.

4c (Code) (Expenses \$ 2,865,942. including grants of \$) (Revenue \$ 3,230,648.)

WEATHERIZATION & ENERGY CONSERVATION SERVICES - SERVICES TARGETED TO LOW-INCOME HOUSEHOLDS TO REDUCE HOUSEHOLD ENERGY CONSUMPTION. PROGRAMS INCLUDE BASIC AND ENHANCED WEATHERIZATION SERVICES AND EMERGENCY HEATING OR REPLACEMENT.

4d Other program services (Describe in Schedule O)

(Expenses \$ 3,648,889. including grants of \$) (Revenue \$ 4,103,123.)

4e Total program service expenses \$ 22,585,682.

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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		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? <i>If "Yes," complete Schedule C, Part III</i>		
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? <i>If "Yes," complete Schedule D, Part I</i>		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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
• 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? <i>If "Yes," complete Schedule D, Part VII</i>		
• 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? <i>If "Yes," complete Schedule D, Part VIII.</i>		
• 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? <i>If "Yes," complete Schedule D, Part IX</i>		
• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		
• 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? <i>If "Yes," complete Schedule D, Part X.</i>		
12 Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>		X
12A Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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? <i>If "Yes," complete Schedule F, Part I</i>		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? <i>If "Yes," complete Schedule F, Part II</i>		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? <i>If "Yes," complete Schedule F, Part III</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

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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? <i>If "Yes," complete Schedule I, Parts I and II</i>		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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>	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, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
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?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		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? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.	1a 105		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a 607		
b 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).	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
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?	5c		
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?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year.	7d		
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		
8 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?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b		
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders.	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		

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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	19	
b Enter the number of voting members that are independent	19	
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?	X	
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, 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?	X	
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
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 or key employees of the organization		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?		X
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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NY**

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

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization **▶**
JAMES NORMAN - 585-325-5116
550 EAST MAIN STREET, ROCHESTER, NY 14604

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

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

• List all of the organization's **current** key employees. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

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

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

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

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
NANCY KIRBY CFO	37.50	X		X				97,536.	0.	0.
PATRICIA STEVENS BOARD MEMBER	0.50	X						0.	0.	0.
VINCENT MCINTYRE BOARD MEMBER	0.50	X						0.	0.	0.
JEROME UNDERWOOD BOARD MEMBER	0.50	X						0.	0.	0.
KIYA BROWN BOARD MEMBER	0.50	X						0.	0.	0.
DEBBIE DRAWE BOARD MEMBER	0.50	X						0.	0.	0.
VICTORIA SCOTT BOARD MEMBER	0.50	X						0.	0.	0.
LYNNETTE ROBINSON BOARD MEMBER	0.50	X						0.	0.	0.
MARYANN CONNOLLY BOARD MEMBER	0.50	X						0.	0.	0.
BRIAN ROULIN BOARD MEMBER	0.50	X						0.	0.	0.
DANA MILLER BOARD MEMBER	0.50	X						0.	0.	0.
RANDY HENDERSON BOARD MEMBER	0.50	X						0.	0.	0.
BRAD RYE BOARD MEMBER	0.50	X						0.	0.	0.
GLORIA GAINES BOARD MEMBER	0.50	X						0.	0.	0.
LASHANA BOOSE BOARD MEMBER	0.50	X						0.	0.	0.
SHARLENE BANKS BOARD MEMBER	0.50	X						0.	0.	0.
CATHERINE WILSON BOARD MEMBER	0.50	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
CYNTHIA KALEH BOARD MEMBER	0.50	X						0.	0.	0.
MARY SUTTON BOARD MEMBER	0.50	X						0.	0.	0.
RONALD HOUSE BOARD MEMBER	0.50	X						0.	0.	0.
JAMES NORMAN PRESIDENT & CEO	37.50			X	X			156,121.	0.	0.
1b Total								253,657.	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 **1**

- 3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 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
- 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

	Yes	No
3		X
4	X	
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 **NONE**

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization 0		

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	24005221.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	266,148.				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f			24271369.			
Program Service Revenue	2 a <u>SERVICE FEES</u>	Business Code	900099	863,273.	863,273.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			863,273.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a 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)						
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18						
	b Less: direct expenses						
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities See Part IV, line 19						
	b Less: direct expenses						
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances						
	b Less: cost of goods sold						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code						
11 a <u>MISCELLANEOUS</u>		900099	183,289.	183,289.			
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			183,289.				
12 Total revenue See instructions.			25317931.	1,046,562.	0.	0.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
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	231,570.		231,570.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	11,574,137.	10,371,616.	1,202,521.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	3,066,959.	2,766,315.	300,644.	
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	1,549,607.	1,631,778.	-82,171.	
17 Travel	97,499.	93,700.	3,799.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	349,717.	341,124.	8,593.	
20 Interest	116,795.	2,742.	114,053.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	430,993.	248,631.	182,362.	
23 Insurance				
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 <u>CONSULTANTS & CONTRACTORS</u>	2,190,980.	2,079,924.	111,056.	
b <u>DELEGATE AGENCIES</u>	1,053,818.	1,053,804.	14.	
c <u>TRANSPORTATION</u>	958,298.	934,466.	23,832.	
d <u>WEATHERIZATION MATERIAL</u>	948,190.	948,061.	129.	
e <u>SUPPLIES</u>	687,991.	633,385.	54,606.	
f All other expenses	1,705,024.	1,480,136.	224,888.	
25 Total functional expenses Add lines 1 through 24f	24,961,578.	22,585,682.	2,375,896.	0.
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	96,474.	1	1,931,899.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	2,575,548.	3	2,936,782.
	4 Accounts receivable, net	160,001.	4	167,800.
	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	156,690.	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 7,572,497.		
	b Less: accumulated depreciation	10b 5,152,183.	10c	2,420,314.
	11 Investments - publicly traded securities	1,200.	11	500.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	741,953.	15	848,836.
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,218,096.	16	8,306,131.	
Liabilities	17 Accounts payable and accrued expenses	2,763,747.	17	3,222,229.
	18 Grants payable		18	
	19 Deferred revenue	1,160,344.	19	2,708,941.
	20 Tax-exempt bond liabilities	1,915,075.	20	1,835,075.
	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	857,126.	23	722,890.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	1,542,908.	25	1,482,447.
	26 Total liabilities. Add lines 17 through 25	8,239,200.	26	9,971,582.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	-2,021,104.	27	-1,665,451.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	-2,021,104.	33	-1,665,451.
	34 Total liabilities and net assets/fund balances	6,218,096.	34	8,306,131.

Form 990 (2009)

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

Form 990 (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 any "unusual grants.")	19941258.	19627926.	19583701.	19468370.	24271369.	102892624
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	19941258.	19627926.	19583701.	19468370.	24271369.	102892624
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						102892624

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	19941258.	19627926.	19583701.	19468370.	24271369.	102892624
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	12,984.					12,984.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	20,152.	76,581.	79,809.	80,512.	183,289.	440,343.
11 Total support. Add lines 7 through 10						103345951
12 Gross receipts from related activities, etc. (see instructions)					12	23,284,663.

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	99.56	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	99.74	%
16a 33 1/3% support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>			
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 ▶ <input type="checkbox"/>			
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 ▶ <input type="checkbox"/>			
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 ▶ <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>			

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 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 any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 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 year 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 lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

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 line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Schedule A (Form 990 or 990-EZ) 2009

Schedule D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009Open to Public
Inspection

Name of the organization

ACTION FOR A BETTER COMMUNITY, INC.

Employer identification number

16-0902835

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

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

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

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

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

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

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

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

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

3 Using the organization's 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

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV 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 the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c 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?

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		581,739.		581,739.
b Buildings		4,028,810.	2,789,609.	1,239,201.
c Leasehold improvements		873,305.	747,519.	125,786.
d Equipment		2,088,643.	1,615,055.	473,588.
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,420,314.

Schedule D (Form 990) 2009

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	25,317,931.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	24,961,578.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	356,353.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	-700.
9	Total adjustments (net) Add lines 4 through 8	9	-700.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	355,653.

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	27,254,585.
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	1,936,654.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	1,936,654.
3	Subtract line 2e from line 1	3	25,317,931.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	25,317,931.

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

1	Total expenses and losses per audited financial statements	1	26,898,932.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	1,936,654.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	700.
e	Add lines 2a through 2d	2e	1,937,354.
3	Subtract line 2e from line 1	3	24,961,578.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	24,961,578.

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 XIII, LINE 2D: UNREALIZED LOSS ON INVESTMENTS = \$700

**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

ACTION FOR A BETTER COMMUNITY, INC.

Employer identification number

16-0902835

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990,
Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If 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.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, 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 persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments
not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the
initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

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

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

Schedule J (Form 990) 2009

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information on Schedule O (Form 990).
► Attach to Form 990. See separate instructions.

OMB No. 1545-0047
2009
Open to Public Inspection

Name of the organization

ACTION FOR A BETTER COMMUNITY, INC.

Employer identification number
16-0902835

Part I Bond Issues SEE SCHEDULE O FOR COLUMN (F) CONTINUATIONS

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer	
						Yes	No	Yes	No
A COMIDA	16-1005429	NONE	10/27/04	2,200,000	RENOVATION OF REAL ESTATE, EQUIPMENT		X		X
B									
C									
D									
E									

Part II Proceeds

	A	B	C	D	E
1 Total proceeds of issue	2,200,000.				
2 Gross proceeds in reserve funds					
3 Proceeds in refunding or defeasance escrows					
4 Other unspent proceeds					
5 Issuance costs from proceeds	44,000.				
6 Working capital expenditures from proceeds	426,878.				
7 Capital expenditures from proceeds	1,773,122.				
8 Year of substantial completion	N/A				

	Yes	No	Yes	No	Yes	No	Yes	No
9 Were the bonds issued as part of a current refunding issue?		X						
10 Were the bonds issued as part of an advance refunding issue?		X						
11 Has the final allocation of proceeds been made?	X							
12 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

	A	B	C	D	E
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?					
2 Are there any lease arrangements with respect to the financed property which may result in private business use?	X				

Part III Private Business Use (Continued)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts with respect to the financed property which may result in private business use?		X								
b Are there any research agreements with respect to the financed property which may result in private business use?		X								
c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?		X								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶				%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶				%		%		%		%
6 Total of lines 4 and 5				%		%		%		%
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?		X								

Part IV Arbitrage

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X								
2 Is the bond issue a variable rate issue?		X								
3a Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?		X								
b Name of provider										
c Term of hedge										
4a Were gross proceeds invested in a GIC?		X								
b Name of provider										
c Term of GIC										
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5 Were any gross proceeds invested beyond an available temporary period?		X								
6 Did the bond issue qualify for an exception to rebate?		X								

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered**
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2009

**Open To Public
Inspection**

Name of the organization

ACTION FOR A BETTER COMMUNITY, INC.

Employer identification number

16-0902835

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

▶ \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total					▶ \$					

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
JEROME UNDERWOOD	BOARD CHAIR	0.	JEROME UNDE		X

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

Schedule L (Form 990 or 990-EZ) 2009

SEE SCHEDULE O FOR SCHEDULE L CONTINUATIONS

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► Complete if the organizations answered "Yes" on Form
990, Part IV, lines 29 or 30.
► Attach to Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

ACTION FOR A BETTER COMMUNITY, INC.

Employer identification number

16-0902835

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		128,756.	
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part IV, Donee Acknowledgment

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for
at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for
the entire holding period?

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked,
describe in Part II

Yes No

30a		X
31		X
32a		X

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

Schedule M (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

ACTION FOR A BETTER COMMUNITY, INC.

Employer identification number
16-0902835

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FOR LOW-INCOME INDIVIDUALS AND FAMILIES TO BECOME SELF-SUFFICIENT.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

COMMUNITY SERVICES BLOCK GRANT - A FEDERAL GOVERNMENT PROGRAM THAT
ALLOWS FOR THE ENHANCEMENT OF OTHER PROGRAMS AND DEVELOPMENT OF NEW
PROGRAMS TO FURTHER THE MISSION OF THE AGENCY IN THE COMMUNITY.

EXPENSES \$ 3601506. INCLUDING GRANTS OF \$ 0. REVENUE \$ 4040258.

EMPLOYMENT & ECONOMIC DEVELOPMENT - PROVIDES SERVICES THAT PREPARE
INDIVIDUALS TO BECOME SELF-SUFFICIENT THROUGH THE WORLD OF WORK, OR
SUPPORTING THOSE THAT ARE EMPLOYED, OR PURSUING EDUCATION AND TRAINING.
EXPENSES \$ 47383. INCLUDING GRANTS OF \$ 0. REVENUE \$ 62865.

FORM 990, PART VI, SECTION A, LINE 4: THE ORGANIZATION'S BYLAWS WERE
REVISED IN OCTOBER OF 2009.

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 WILL BE PRESENTED TO
THE ABC FINANCE COMMITTEE UPON COMPLETION AND REPORTED ON TO THE BOARD OF
DIRECTORS AT THEIR SUBSEQUENT MEETING.

FORM 990, PART VI, SECTION B, LINE 12C: CONFLICT OF INTEREST ANNUAL
FILINGS BY STAFF, OFFICERS, AND BOARD MEMBERS ARE REVIEWED AND RESOLVED IF
NECESSARY PER ABC'S POLICIES AND PROCEDURES MANUAL.

FORM 990, PART VI, SECTION B, LINE 15A: THE EXECUTIVE COMMITTEE OF THE

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

Schedule O (Form 990) 2009

932211
02-03-10

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

ACTION FOR A BETTER COMMUNITY, INC.

Employer identification number
16-0902835

**BOARD OF DIRECTORS REVIEWED AND APPROVED THE CEO'S COMPENSATION USING
COMPARABILITY DATA.**

**FORM 990, PART VI, SECTION C, LINE 19: THE DOCUMENTS ARE MADE AVAILABLE TO
THE PUBLIC UPON REQUEST. THE RESULTS OF THE A-133 AUDIT ARE MADE AVAILABLE
THROUGH THE FEDERAL AUDIT CLEARINGHOUSE. MOST DOCUMENTS ARE ALSO AVAILABLE
ON GUIDESTAR.ORG.**

**THE ORGANIZATION HAS A FINANCE COMMITTEE WHICH ASSUMES RESPONSIBILITY
FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF
AN INDEPENDENT AUDITOR.**

SCHEDULE K, PART I, BOND ISSUES:

(A) ISSUER NAME: COMIDA

(F) DESCRIPTION OF PURPOSE:

RENOVATION OF REAL ESTATE, EQUIPMENT PURCHASES, & REFINANCING EXISTING DEBT

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: JEROME UNDERWOOD

**(D) DESCRIPTION OF TRANSACTION: JEROME UNDERWOOD IS THE SENIOR DIRECTOR
OF OPERATIONS AT THE ROCHESTER CITY SCHOOL DISTRICT. THE ORGANIZATION
RECEIVES STATE FUNDING FOR THE UNIVERSAL PRE-K PROGRAM AS A SUBCONTRACTOR
OF THIS SCHOOL DISTRICT.**

FORM 990, SCHEDULE K, PART II, LINE 8

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

Schedule O (Form 990) 2009

932211
02-03-10

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

ACTION FOR A BETTER COMMUNITY, INC.

Employer identification number

16-0902835

THE BOND PROCEEDS WERE USED TO REFINANCE EXISTING MORTGAGES; AS SUCH

THERE IS NO DATE OF COMPLETION OF A CAPITAL PROJECT.

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 or (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to other organization(s)**c** Gift, grant, or capital contribution from other organization(s)**d** Loans or loan guarantees to or for other organization(s)**e** Loans or loan guarantees by other organization(s)**f** Sale of assets to other organization(s)**g** Purchase of assets from other organization(s)**h** Exchange of assets**i** Lease of facilities, equipment, or other assets to other organization(s)**j** Lease of facilities, equipment, or other assets from other organization(s)**k** Performance of services or membership or fundraising solicitations for other organization(s)**l** Performance of services or membership or fundraising solicitations by other organization(s)**m** Sharing of facilities, equipment, mailing lists, or other assets**n** Sharing of paid employees**o** Reimbursement paid to other organization for expenses**p** Reimbursement paid by other organization for expenses**q** Other transfer of cash or property to other organization(s)**r** Other transfer of cash or property from other organization(s)**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of other organization(s)	(b) Transaction type (a-r)	(c) Amount involved	
			Yes	No
(1) ACTION FOR A BETTER COMMUNITY FOUNDATION, INC.		L		
(2)				
(3)				
(4)				
(5)				
(6)				

Form **4562**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Depreciation and Amortization** 990
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

2009Attachment
Sequence No 67**ACTION FOR A BETTER COMMUNITY, INC.****FORM 990 PAGE 10****16-0902835****Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	800,000.
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

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

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

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27.5 yrs	MM	S/L	
	/		27.5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	430,993.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

916251
11-04-09 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2009)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

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

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

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

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

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year					
43 Amortization of costs that began before your 2009 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Action for a Better Community, Inc.

BY-LAWS

Revised: November 2000
 July 2003
 April 2005
 May 2006
 May 2008
 January 2009
 March 2009
 October 2009

Action for a Better Community, Inc.

BY-LAWS

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ACTION FOR A BETTER COMMUNITY, INC.

BY-LAWS

ARTICLE I - INTRODUCTION

Action for a Better Community, Inc. (ABC) is a private non-profit corporation chartered under the State of New York to eliminate poverty conditions and resolve poverty problems.

The Corporation shall not be conducted or operated for profit, and no part of its income shall benefit any board member, private person, corporation, or individual, and none of such income nor any other assets or property of the Corporation shall be used other than for any of the purposes of the Corporation.

The officers of the Corporation are located in Rochester, County of Monroe, and State of New York. The administrative address is 550 East Main Street, Rochester, New York 14604.

If there is any conflict between the provisions of the certificate of incorporation and the by-laws, provisions of the certificate of incorporation shall govern.

ARTICLE II - PURPOSES

The purposes for which the Corporation is founded are:

- A. To significantly and meaningfully involve the poor in developing and carrying out anti-poverty programs
- B. To mobilize public and private resources in support of anti-poverty programs;
- C. To assure that low-income persons acquire the skills, knowledge, and opportunities to empower themselves to become self-reliant, to become self-sufficient, and to exercise self determination.
- D. To coordinate efforts throughout the community so as to avoid duplication, improve delivery of services, and relate programs to one another;
- E. To plan and evaluate both long and short range strategies for overcoming poverty;
- F. To serve as an advocate of the poor on matters of public policy and programs which affect their status, promoting institutional improvement and desirable changes in social policies and programs;
- G. To encourage administrative reform and protect individuals or groups against arbitrary action;

- H. To conduct in its own right or delegate to other agencies the development and conduct of programs;
- I. To plan, develop or manage low-income housing or community development projects.
- J. To borrow money (in such cases wherein grant funds are overdue or delayed), to purchase and own buildings and property, and to sell property pursuant to the above purposes.
- K. To exert its influence to "promote and provide opportunities for low-income individuals and families to become self-sufficient."

ARTICLE III - MEMBERS

The Board of Directors are the members of the organization. No member of the Board of Directors shall be employed by ABC, or any ABC delegate agency, while serving on the Board. In the event that a member decides to seek employment within the organization, the member must submit their written resignation to the Board Chair prior to submitting an application or resume for employment. The Board Chair will notify the President and CEO of the agency upon receipt of such a resignation.

ARTICLE IV - BOARD OF DIRECTORS

SECTION 1 - INDEMNIFICATION

The Corporation shall indemnify its directors and officers against judgments, fines, amounts paid in settlement and reasonable expenses and costs, including attorneys fees, in connection with any claim asserted against the director or officer by action in court or otherwise reason of the fact that such person was a director or officer of the corporation and acting in good faith for a purpose which such person reasonably believed to be in the best interest of the corporation, and not unlawful.

Indemnification shall be provided in the manner and to the full extent afforded by Section 722 through 726 of the state's Not-for-Profit Corporation Law; and as permitted by such law, the corporation may provide additional indemnification pursuant to: an agreement, action of the Board of Directors, or by provision of these bylaws.

This section shall be exclusive but shall include, by implication, any and all rights and remedies available to the Corporation, the directors, officers by statute or otherwise, including but not limited to the purchase and maintenance of insurance to fund the aforementioned indemnification pursuant to Section 726 of the state's Not-for-Profit Corporation Law.

SECTION 2 - POWERS OF THE BOARD

The Board of Directors is a governing board. As such, it has the same legal powers and responsibilities granted under its state charter as the Board of Directors of any private, not-for-

profit corporation. The Board has the authority to exercise general corporate powers; i.e., to enter into legally binding agreements with any federal, state, or local agency, or any private funding organization for the purpose of operating programs or providing services. In addition to these corporate powers, the Board shall exercise all the powers below; including, but not limited to:

- A. Appoint, evaluate, and, if necessary, dismiss the President and CEO of the agency.
- B. Determine major personnel, organization, fiscal and program policies.
- C. Determine overall program plans and priorities for ABC including provisions for evaluating progress against performance.
- D. Make final approval of all program proposals and budgets.
- E. Enforce compliance with all conditions of all contracts.
- F. Determine rules and procedures for the Board.
- G. Select officers and establish the Executive Committee and appropriate committees as necessary to effect and conduct Board duties.
- H. Assure that participation of the poor in ABC policies and programs is effective and of high quality.
- I. Exert its influence to "promote and provide opportunities for low-income individuals and families to become self-sufficient.."

SECTION 3 - COMPOSITION OF THE BOARD

The governance of the Corporation shall be vested in a Board of Directors of twenty-one (21) members. These areas shall be allotted to the following categories:

- A. Elected public officials currently holding office or their properly designated representatives must comprise one third (7 members) of the Board. If a sufficient number of elected officials or their representatives are not available to serve, appointive public officials or their representatives may take the place of elected officials.
- B. Persons chosen to represent the consumer base must comprise at least one third of the Board (i.e., at least 7 members).
- C. Representatives of business, industry, labor, religious, welfare or other private groups of interest, comprise the remainder of the Board (i.e., 7 or less).

Note: Section 642 (c)(1)(B) of the Improving Head Start for School Readiness Act of 2007 establishes composition requirements for all Head Start agency governing bodies. In general, governing body membership should include at least one member with a background and expertise in fiscal management or accounting and at least one member with a background and expertise in early childhood education and development. In addition, governing body membership should include a licensed attorney familiar with issues that come before the governing body. However, section 642 (c) (1) (B)(vi) authorizes governing bodies to secure consultants or other individuals with the relevant expertise and qualifications described at section 642 (c)(1)(B)(i)-(iii) to work directly with the governing body if individuals with the required background and expertise are not available to actually serve as members.

SECTION 4 - SELECTION PROCEDURES

A. Public Sector

The public officials and/or representatives are distributed among federal, state, and local public officials that represent the geographic area served by ABC.

The Governance Committee shall establish the terms and distribution of representatives of the public offices in order to maintain a representative balance on the board.

The selection and appointment of public officials and/or their representatives shall be effected through a written request from a designated Board officer at least thirty days prior to the Annual Board Meeting in May.

The designating officials shall determine how they and/or their representatives are chosen and appointed to ABC's Board. Each public official appointed may choose one permanent representative or alternate who shall have full authority to act on behalf of the public official he/she represents. Representatives of elected public officials cannot have alternates.

B. Consumer Sector

Of the Consumer Sector seats, one seat will be set aside for the President of the Head Start Policy council and the remaining seats will be filled by the Consumer Sector Elections. In general, vacant seats will be filled annually in the month of May at least ten days before the Annual Board Meeting. Terms of those elected will be nine years, in three year increments.

The elected Consumer Sector members shall be elected to serve a nine-year term, in three-year increments. Although elected for a maximum of nine years, Consumer Sector members must be reelected every three years and officially seated each year at Annual Meeting or subsequent Board of Directors' meetings.

C. Private Sector

The Private Sector consists of the number of seats available once the Public Sector and Consumer Sector seats have been filled. These shall be divided among business, industry, labor, social service organizations, civic groups, and other significant unrepresented minority groups.

Members in this category will be selected to ensure that the Board is a continuing and effective mechanism for securing broad community involvement. The mechanism for presenting members from this section is the Governance Committee. Vacancies will be filled with consideration given to Agency needs, the need to maintain a diverse representation on the Board and community needs (based on annual community assessments).

SECTION 5 – REMOVAL OF BOARD MEMBERS

At any meeting of the Governance Committee duly called, any member may be recommended for removal from office, on examination and due proof of the truth of a written complaint by any member for misconduct, incapacity, or neglect of duty, provided that at least one week's previous notice of the proposed action shall have been given to the cited and to each member of the Governance Committee. The Board Chair shall be responsible for notifying the cited member of the Governance Committee's recommendation.

Members being recommended for removal shall have the ability to appeal the Governance Committee's recommendation to the Executive Committee of the Board at any meeting duly called. If still dissatisfied, the member can make a final appeal to the full Board of Directors. The decision of the full board is final. In the event the Board acts on a recommendation to remove a board member for the aforementioned reasons, approval of the recommendation requires a 2/3 vote, provided a quorum is present.

SECTION 6 - LIMITATIONS ON BOARD SERVICE

Board members may serve up to nine consecutive years in the same sector. After serving for three years, Private Sector members must be re-designated and Consumer Sector members must be re-elected. Public Sector members must be re-designated every three years, and may only serve as long as the designating official is holding office.

Each member of the Board selected to represent a specific geographic area within a community must reside in the area which he/she represents.

The term of service for officers and chairs shall be from Annual Meeting to Annual Meeting to be held in May of each year. All terms of service will expire at the first meeting following the Annual Meeting. Board Members will be officially seated to begin their new terms of service at the first meeting following the Annual Meeting which is held in May of each year. No Board Member will be considered an official member until they have attended either the Annual Meeting or subsequent regularly scheduled Board of Directors' Meetings. The Board members

selected, appointed, or elected as stipulated above shall number no more than twenty-one (21) members.

SECTION 7 - CONFLICT OF INTEREST

No person may sit on the Board who is an officer or an employee of an organization contracting to perform a component of the ABC work program funded by Community Services Block Grant (CSBG). Public officials sitting on the Board will not be in conflict if ABC should contract with his/her jurisdiction to perform a component of the work program to be funded by CSBG.

No person may sit on the Board while simultaneously holding a position of employment with ABC, or any of its delegate agencies. Further, no person may sit on the Board who is related to employees of ABC or any of its delegate agencies, either by blood, marriage, or by another relationship that may represent a conflict of interest with the Corporation.

Although allowances for the poor and reimbursements to all members of the Board for expenses are permitted, regular compensation to all members for their services on the Board is not permitted.

A conflict of interest exists when a matter to be acted upon by the board confers a direct, substantial benefit to any director, business, or agency from which a director of the board derives an income or has authority or governance. A director shall abstain from voting on any matter before the board which places him or her in a conflict of interest.

Prior to voting on matters in which a potential conflict of interest exists for any director, the Board Chair shall inquire whether any director of the board declare that he or she abstains from voting if a conflict of interest exists. Prior to voting on any matter, a director of the board may be requested by any other director of the board to abstain from voting because of a conflict of interest. If the challenged director refuses to abstain from voting as requested, the Board Chair shall immediately call for a vote of the directors to determine whether the challenged director is in a conflict of interest and shall be required to abstain from voting on the matter before the board. If a two thirds (2/3) majority of the directors present votes to require abstention of the challenged director, that director shall not be permitted to vote.

SECTION 8 – PETITION BY OTHER GROUPS FOR REPRESENTATION ON THE BOARD

One hundred fifty signatures shall be required for Board consideration of such a position. When a petition is granted, the Executive Committee will assure that one third of the Board membership shall represent the poor and that elected public officials shall have the right to designate one third of the Board membership.

SECTION 9 - ELECTION PROCEDURES FOR THE CONSUMER SECTOR

Every year (beginning in 1999), prior to the Annual Meeting, ABC will convene elections for the purpose of identifying persons who will replace Consumer Sector Board members whose terms expire at the Annual Meeting of the ABC Board of Directors.

- A. Governance Committee - The Governance Committee should initiate the process of soliciting nominations at least two months prior to the election. Staff will seek customers that have indicated interest in becoming Board Members on a continuous basis. At the time of the election, these persons will be contacted for interest and eligibility verification. Persons will be eligible candidates for the election process, if they are individuals who are at least 16 years of age, are not otherwise ineligible according to Article IV, Section 5, do not have family working for ABC, and have been a customer of ABC or a non-customer who self nominates per the following section.

Non-Customer Self-Nomination - Individuals who are at least 16 years of age and have incomes that do not exceed 200% of the federal poverty income standard may nominate themselves as candidates, by submitting a petition (on the form approved by the Governance Committee) that reflects the names of at least fifty (50) persons (at least 16 years of age) who reside within the same geographic area as the petitioner. A self-nominee must declare and reside within the geographical area he/she wishes to represent.

- B. Post Nomination Process - After the Consumer Sector nominations have been received and approved by the Governance Committee, the Committee is to coordinate with the President and CEO to assure that one or more pre-election candidate forums are held for the nominees to become acquainted with the agency, Board involvement expectations and fellow candidates
- C. Voting Rights - At the actual election, to be held at least 10 days prior to the election year Annual Board Meeting, voting privileges are to be extended only to approved candidates.
- D. Vacancies - If a vacancy arises in the Consumer Sector of the Board, the Governance Committee will ensure an election is held within 60 days of the vacancy.

SECTION 10 - VACANCIES

A vacancy on the Board exists when: 1) a member has been notified of his/her official removal by action of the Board for cause, 2) when a member notifies the Board of his/her resignation, 3) a member is no longer eligible to serve, or 4) by death. When a Public Sector seat is vacant, the Governance Committee shall refer to Article IV, Section 3, A. When a Private Sector seat is vacant, the Governance Committee shall refer to Article IV, Section 3, C. When the seat of a Consumer Sector member becomes vacant, refer to Article IV, Section 9, D.

SECTION 11 - MEETINGS

The Board shall meet regularly, at least six (6) times a year, or more frequently on the call of the Board Chair.

Special meetings may be called by the Board Chair or by petition of five members of the Board. Meetings shall be held at a time and place convenient to Board members and the general public. Notice of regular meetings and proposed agenda shall be mailed to members of the Board of Directors at least seven days in advance of the meeting.

SECTION 12 - ATTENDANCE

Any member, who fails to attend 50% of the regularly scheduled Board meetings, from Annual Meeting to Annual Meeting, shall be removed from Board membership unless waived by the Board Chair. Membership on a standing committee will be subject to review by the committee chair for possible removal if the member has three (3) absences.

Any member so removed shall be entitled to the right to appeal to the Board of Directors. The Board Chair shall give advance written notice of possible dismissal to any member with two absences.

SECTION 13 - NOTICE OF SPECIAL MEETINGS

There shall be at least three days notice of special meetings.

SECTION 14 - OPERATING PROCEDURES

A. The order of business at regular Board meetings shall include:

- Roll call and establishment of quorum
- Approval of minutes of previous Board meeting
- Board Chair's report, if indicated, and reading of correspondence
- Committee reports
- President and CEO's report
- Old Business
- New Business

- Adjournment

and such other business items essential to the Board's duties and responsibilities.

B. Parliamentary Authority:

Robert's Rules of Order, revised, shall be used as a procedural authority for all meetings. A parliamentarian, may be appointed by the Board, to resolve procedural disputes and shall be vested with final authority in this area.

C. Minutes:

Written minutes shall be kept for each meeting. Minutes of meetings shall be made available to the public for inspection (where applicable, translations will be made available). Minutes of the previous meeting shall be distributed to all members before the meeting. The Board shall make accommodations for having the minutes available in special format when necessary.

D. Quorum:

The quorum for a meeting of the Board shall be at least forty percent (40%) of the non-vacant seats on the Board.

E. Proxy Voting is not permitted.

F. Teleconference Meetings:

The Board, Executive Committee, or other board committees may meet by telephone conference if all members participating can hear each other at the same time. Members must be recognized by name and such shall be recorded in the minutes for any action taken.

It should be noted in this connection that all other rules remain in effect with regard to quorum as noted in Article IV, Section 15, D.

ARTICLE V - OFFICERS

SECTION 1 – ELECTION OF OFFICERS

The Board of Directors shall elect five (5) officers consisting of Board Chair, First Vice-Chair, Second Vice-Chair, Secretary, and Treasurer. Each officer shall be recommended by the Governance Committee for election at the Annual Meeting of the Board for a term of one year. No officer shall hold multiple offices. New officers will assume their office at the conclusion of the Annual Meeting.

SECTION 2 – FILLING OF OFFICER VACANCIES

Replacement of Officers will occur if an Officer leaves the Board of Directors either by choice or due to enforcement of Article V, Section 4. The Board Chair has the authority to appoint a replacement of any Officer with the exception of the Board Chair's seat. The Board Chair's decision for replacement shall be approved by the full Board at the next duly called Board Meeting.

SECTION 3 - DUTIES

Board Chair - Presides at all membership meetings and shall present at each Annual Meeting, an annual report of the work of the Corporation. S/he shall see that all books, reports, and certificates as required by law are properly kept on file. S/he shall have such powers as may reasonably be construed as belonging to the Chief Officer of any corporation. S/he shall be the Chair of the Executive Committee or shall be responsible for designating the Chair of the Executive Committee.

Vice Chairs - The Vice-Chairs shall assist the Board Chair in carrying out the duties of his/her office. The Vice Chair (1st and 2nd in order of their designated office) shall, in the absence or inability of the Chair to exercise his/her office, become acting Board Chair of the Corporation with all of the rights, privileges, duties, and powers of that office.

Secretary - The Secretary shall supervise a staff secretary to record and transcribe the minutes and perform other duties of that office subject to the approval of the Board Chair.

Treasurer - The Treasurer shall review and report to the Board of Directors on the financial conditions of the Agency at every regularly scheduled Board and Executive Committee meeting.

SECTION 4 – REMOVAL OF OFFICERS

At any meeting of the Board duly called, any Officer of the Corporation elected as provided in Section 1 of this Article may, by a 2/3 vote of the entire Board, be removed from office with cause, and unless otherwise provided by law, without cause, and another may be elected by the Board in the place of the Officer so removed, to serve until the next Annual Meeting of the Board until such Officer's successor shall have been duly elected and qualified.

ARTICLE VI - COMMITTEES

The Board may establish any committee it considers necessary for carrying on its business. When possible, the composition of these committees shall fairly reflect the composition of the full Board.

The standing committees of the Board shall be Executive Committee, Human Resources Committee, Planning and Evaluation Committee, Finance Committee, and the Governance Committee.

SECTION 1 - COMPOSITION OF COMMITTEES

Committees of the Board of Directors however established, which have important policy making or advisory functions, shall, when possible, fairly reflect the composition of the principal representative Board and, when possible, at least one-third of the members shall be from the Consumer Sector. The Board Chair shall be an ex-officio voting member of each committee, except the Governance Committee, and may be counted for purposes of establishing a quorum, if present at such meetings.

SECTION 2 - FUNCTION OF COMMITTEES

Committees, other than the Executive Committee, may only recommend actions, which must be approved by the governing body. Committees may not act to implement recommendations without the approval of the governing body. Board appointed committees may transact routine business between meetings of the full Board. Board appointed committees shall report on action taken between meetings. The Executive and all other committees must have a quorum of at least 40% of the Committee's non-vacant seats to formally recommend action. However, committees may meet informally without a quorum if notice of a meeting has been mailed three days prior to such a meeting to all committee members affected.

Informal meeting reports must be stated as such to the Board so that the Board is aware that the recommendations were arrived at without a quorum. The Board may act on the recommendations of formal and informal committee meetings as it sees fit. The President and CEO shall give leadership to all committees unless he/she delegates this responsibility to an appropriate staff member.

SECTION 3 - EXECUTIVE COMMITTEE

The Executive Committee shall consist of the Board Chair, all officers of the Board, Chairs of the standing committees, and others appointed by the Board Chair. At least one member of the Executive Committee shall be an elected Consumer Sector member. The Board Chair shall preside over the Executive Committee.

The Executive Committee will function as the governing body of the Agency between Board meetings, but cannot modify any previous action(s) taken by the Board of Directors. The Executive Committee shall not have authority to elect officers, elect Board members, adopt an annual budget, hire or fire a President and CEO, or amend the By-laws.

The Executive Committee shall report on the actions it takes between meetings at the next meeting of the full Board.

SECTION 4 - HUMAN RESOURCES COMMITTEE

The Human Resources Committee's functions are: to recommend a personnel practice code and standards for all employees, to and review annually the Agency's salary schedules, and to assure that the agency is in full compliance with all laws dealing with discrimination and equal opportunity in the workplace. The committee will receive and monitor reports from the agency's Human Resources Department.

SECTION 5 - PLANNING AND EVALUATION COMMITTEE

The Planning and Evaluation Committee will analyze and recommend new projects and will assure evaluations of all projects. The committee shall develop priorities and plan long and short-range goals for the Agency, and report to the governing body progress and challenges encountered in the implementation of these plans and priorities.

SECTION 6 - FINANCE COMMITTEE

The Finance Committee shall review and analyze all monthly finance reports, be informed of all fiscal expenditures; fiscal problems, review audit reports, and indicate the needs for new expenditures.

The Finance Committee is charged with assuring that the agency is in compliance with approved budgets, maintains adherence to appropriate fiscal and accounting procedures, and affirms that adequate fiscal controls are being enforced to affirm that expenditures are within fiscal regulations.

The accounts of the Corporation shall be audited each year by an independent certified public accountant who is not an officer, board member, or employee of the Corporation.

SECTION 7 - GOVERNANCE COMMITTEE

The Governance Committee prepares and recommends the slate of officers at the Annual meeting; oversees the Consumer Sector election process; monitors and reports on Board members' attendance to assure members fulfill their service roles, facilitates the resolution of membership problems, provides recommendations to the Board to fill vacancies, proposes and recommends Board nominees deserving of awards for special and distinguished service in advancing the success of ABC.

The Board Chair shall appoint members to this committee and recommend them to the Board at the first regular Board Meeting following the appointment.

SECTION 8 - OTHER COMMITTEES

The Board shall authorize and appoint such other Committees as may be required.

ARTICLE VII - FISCAL YEAR

The fiscal year of the Corporation shall be October 1 to September 30.

ARTICLE VIII - STAFF

- A. The President and CEO shall be employed by the Board of Directors.
- B. The President and CEO shall have the general direction of the administration of the Corporation. He/she shall serve as advisor to and assist all groups related to the Corporation insofar as resources at his/her disposal will permit. He shall serve as the Corporation's official representative in all negotiations with Federal, State, and local agencies concerned with the purposes of the Corporation, and to publicly articulate ABC's objectives, mission, program accomplishments, etc.
- C. The President and CEO will have the authority to employ and discharge staff in conformity with the Personnel Practices Code.
- D. The President and CEO shall render monthly reports on activities of the agency and shall be responsible to the Board of Directors.

ARTICLE IX - CONTRACTS FOR WORK PROGRAM PERFORMANCE

The New York State Department of State requires that an eligible agency be the "best qualified" applicant agency and that it meet the following requirements in order to be considered a "delegate agency" receiving CSBG funds through Action for a Better Community, Inc.:

- 1. Delegate agency shall be incorporated for the purpose of providing services or other assistance to economically or socially disadvantaged persons within its designated community.
- 2. The Board of Directors of the delegate agency shall be constituted so as to allow the participation of low-income persons in policy making decisions regarding implementation of the CSBG funded activities either through direct board service or by the establishment of an advisory council. If an advisory council is established, over half of the committee must represent the customers being served and must reside in the community.
- 3. Over half the members of the Board of Directors of the delegate agency must reside in the community served by the delegate agency with CSBG funds.
- 4. The delegate agency will be required to provide a 25% non-federal match.

ARTICLE X - AMENDMENTS

These By-laws may be amended at any duly called meetings of the Board at which a quorum is present, provided notice of the proposed amendment shall have been mailed to each Board member at least 10 days prior to the meeting. A two-thirds vote shall be required to amend the By-laws. Meetings called for the purpose of voting upon proposed amendments to these By-laws shall be scheduled for such time of day as will make it likely that the Consumer Sector members may conveniently attend.

ARTICLE XI – SUSPENSION OF RULES

Suspension of parts of these bylaws may be accomplished by a motion made to suspend the rules that interfere with a specific action. For instance, a motion may be made thus, "I move to suspend the rules that interfere with". This can only be accomplished by a 2/3 vote of the members present at the meeting at the time the motion is made, provided that a quorum has been established, and provided that 10 days advance notice was given to the full body.

ARTICLE XII - DISSOLUTION

This Corporation may be dissolved by a two-thirds vote of the full Board of Directors and the dissolution procedure shall be in accordance with the State Laws as modified by all CSBG conditions.