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EXTENDED TO AUGUST 15, 2011

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

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

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

**C Name of organization****THE POTTSTOWN CLUSTER OF  
RELIGIOUS COMMUNITIES**

Doing Business As

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

**137 WALNUT STREET**

Room/suite

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

**POTTSTOWN, PA 19464****F Name and address of principal officer** **ROBERT RETTINGER****57 N. FRANKLIN STREET, POTTSTOWN, PA 19464****D Employer identification number****23-1977722****E Telephone number****(610) 970-5995****G Gross receipts \$****571,422.****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) ☐ 501(c)( ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527**J Website: ▶ WWW.POTTSTOWNCLUSTER.ORG****K Form of organization** ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L Year of formation** **1971****M State of legal domicile** **PA****Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THROUGH INTERFAITH COOPERATION THE ORGANIZATION ADDRESSES THE SPIRITUAL, SOCIAL AND BASIC NEEDS OF</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>18</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>18</b>
	<b>5</b> Total number of individuals employed in calendar year 2010 (Part V, line 2a)	<b>5</b>	<b>8</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>3118</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
<b>Revenues</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>345,700.</b>	<b>548,908.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>0.</b>	<b>0.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>3,468.</b>	<b>1,047.</b>
	<b>12</b> Total revenue: add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,760.</b>	<b>2,706.</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>350,928.</b>	<b>552,661.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>0.</b>	<b>0.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>141,286.</b>	<b>155,955.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>56,031.</b>	<b>0.</b>	<b>0.</b>
<b>Expenses</b>	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<b>182,327.</b>	<b>201,376.</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>323,613.</b>	<b>357,331.</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>27,315.</b>	<b>195,330.</b>
	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
<b>Net Assets or Fund Balances</b>	<b>21</b> Total liabilities (Part X, line 26)	<b>221,271.</b>	<b>520,290.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>15,858.</b>	<b>100,000.</b>
		<b>205,413.</b>	<b>420,290.</b>

**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.

<b>Sign Here</b>	<b>Signature of officer</b>	<b>Date</b>
	<b>ROBERT RETTINGER, TREASURER, BOARD OF DIRECTORS</b>	<b>7/7/11</b>
<b>Paid Preparer Use Only</b>	<b>Print/Type preparer's name</b>	<b>Preparer's signature</b>
	<b>BARBARA AKINS-REIGNER CPA</b>	<b>Barbara Akins-Reigner CPA</b>
	<b>Firm's name</b>	<b>Firm's EIN</b>
	<b>REINHART &amp; CO, CPA'S</b>	
	<b>Firm's address</b>	<b>Phone no</b>
	<b>109 EAST PHILADELPHIA AVE</b>	<b>(610) 367-2028</b>
	<b>BOYERTOWN, PA 19512</b>	

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

☒ Yes ☐ No

9-16 20

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III

☒ X

1 Briefly describe the organization's mission.

THROUGH INTERFAITH COOPERATION THE ORGANIZATION ADDRESSES THE SPIRITUAL, SOCIAL AND BASIC NEEDS OF PERSONS WITHIN THE GREATER POTTSTOWN COMMUNITY. THE PROGRAMS AND REFERRALS ARE COORDINATED TO HELP INDIVIDUALS MAKE REAL PROGRESS IN MOVING FROM DEPENDENCY TO

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 \$ 103,400. including grants of \$ ) (Revenue \$ )  
EMERGENCY FOOD PANTRY - 11,976 PERSONS WERE SERVED DURING 2010 WITH DISTRIBUTION OCCURRING 3 DAYS A WEEK FOR 8 WEEKS AND 2 DAYS A WEEK, WITH EXPANDED HOURS FOR 42 WEEKS. VOLUNTEERS SUPPORTED THIS PROGRAM WITH 4,397 HOURS. 444,306 POUNDS OF FOOD WAS ALSO DONATED TO THE ORGANIZATION FOR THIS PROGRAM.

4b (Code ) (Expenses \$ 73,323. including grants of \$ ) (Revenue \$ )  
COMMUNITY MEALS - MEALS INCLUDING 3 LUNCHES AND 2 DINNERS PER WEEK WERE PROVIDED TO PERSONS AT FIVE DIFFERENT SITES THROUGHOUT THE YEAR. DURING 2010, 252 INDIVIDUAL MEALS WERE SERVED. VOLUNTEERS SUPPORTED THIS PROGRAM WITH 9,142 HOURS.

4c (Code ) (Expenses \$ 17,284. including grants of \$ ) (Revenue \$ )  
FINANCIAL ASSISTANCE/SUPPORTIVE SERVICES - 1,804 PEOPLE REQUESTED ASSISTANCE THROUGH THIS PROGRAM IN 2010. FINANCIAL ASSISTANCE TO 220 PEOPLE TOTALING \$37,251 WAS PROVIDED. SUPPORTIVE COUNSELING SERVICES WAS ALSO PROVIDED TO 326 PEOPLE.

4d Other program services (Describe in Schedule O)

(Expenses \$ 58,014. including grants of \$ ) (Revenue \$ )

4e Total program service expenses 252,021.

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**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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>	<b>X</b>	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors?	<b>X</b>	
<b>3</b> 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>		<b>X</b>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		<b>X</b>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		
<b>6</b> 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>		<b>X</b>
<b>7</b> 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>		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<b>X</b>
<b>9</b> 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>		<b>X</b>
<b>10</b> 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>		<b>X</b>
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> 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>		<b>X</b>
<b>b</b> 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>		<b>X</b>
<b>c</b> 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>		<b>X</b>
<b>d</b> 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>		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		<b>X</b>
<b>f</b> 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 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		<b>X</b>
<b>12a</b> 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>	<b>X</b>	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</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, Parts I and IV</i>		<b>X</b>
<b>15</b> 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, Parts II and IV</i>		<b>X</b>
<b>16</b> 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, Parts III and IV</i>		<b>X</b>
<b>17</b> 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>		<b>X</b>
<b>18</b> 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>	<b>X</b>	
<b>19</b> 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>		<b>X</b>
<b>20a</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

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**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> 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>	<b>21</b>	X
<b>22</b> 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>	<b>22</b>	X
<b>23</b> 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>	<b>23</b>	X
<b>24a</b> 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>	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	<b>25a</b>	X
<b>b</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>	<b>25b</b>	X
<b>26</b> 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>	<b>26</b>	X
<b>27</b> 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>	<b>27</b>	X
<b>28</b> 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)		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<b>28a</b>	X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<b>28b</b>	X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	<b>31</b>	X
<b>32</b> 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>	<b>32</b>	X
<b>33</b> 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>	<b>33</b>	X
<b>34</b> 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>	<b>34</b>	X
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)?	<b>35</b>	X
<b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<b>36</b>	X
<b>37</b> 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>	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	<b>38</b>	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**

Check if Schedule O contains a response to any question in this Part V ☐

		Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	<b>1a</b> 27		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	<b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		<b>1c</b>	
<b>2a</b> 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.	<b>2a</b> 8		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			<b>X</b>
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?			<b>X</b>
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.			
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			<b>X</b>
<b>b</b> If "Yes," enter the name of the foreign country: <u>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			<b>X</b>
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			<b>X</b>
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?			<b>X</b>
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			<b>X</b>
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?			
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			<b>X</b>
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year.	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the organization make any taxable distributions under section 4966?			
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?			
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12.	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders.	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?			
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand.	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?			<b>X</b>
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.			

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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.

Check if Schedule O contains a response to any question in this Part VI

☒ **X**

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>18</b>	
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>18</b>	
<b>2</b> 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?	<b>2</b>	<b>X</b>
<b>3</b> 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?	<b>3</b>	<b>X</b>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>	<b>X</b>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>	<b>X</b>
<b>6</b> Does the organization have members or stockholders?	<b>6</b>	<b>X</b>
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	<b>7a</b>	<b>X</b>
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	<b>7b</b>	<b>X</b>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>a</b> The governing body?	<b>8a</b>	<b>X</b>
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>	<b>X</b>
<b>9</b> 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	<b>9</b>	<b>X</b>

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

	Yes	No
<b>10a</b> Does the organization have local chapters, branches, or affiliates?	<b>10a</b>	<b>X</b>
<b>b</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?	<b>10b</b>	
<b>11a</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	<b>X</b>
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990		
<b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	<b>X</b>
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	<b>X</b>
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	<b>12c</b>	<b>X</b>
<b>13</b> Does the organization have a written whistleblower policy?	<b>13</b>	<b>X</b>
<b>14</b> Does the organization have a written document retention and destruction policy?	<b>14</b>	<b>X</b>
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>	<b>X</b>
<b>b</b> Other officers or key employees of the organization	<b>15b</b>	<b>X</b>
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	<b>X</b>
<b>b</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?	<b>16b</b>	

**Section C. Disclosure**

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

**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: **▶**  
**CORPORATION - 610-970-5995**  
**137 WALNUT STREET, POTTSTOWN, PA 19464**

**THE POTTSTOWN CLUSTER OF  
RELIGIOUS COMMUNITIES**

Form 990 (2010)

23-1977722 Page **7**

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

Check if Schedule O contains a response to any question in this Part VII ☐

**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.

- 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, if any. 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
JERE BRICKER BOARD MEMBER	0.30	X						0.	0.	0.
MARK EGOLF VICE PRESIDENT	1.00	X		X				0.	0.	0.
JIM FRYMOYER BOARD MEMBER	0.30	X						0.	0.	0.
REV. PETER NICHOLS BOARD MEMBER	0.30	X						0.	0.	0.
PAUL A. PRINCE BOARD MEMBER	0.30	X						0.	0.	0.
ALLAN ATSCHULL BOARD MEMBER	0.30	X						0.	0.	0.
GEORGE BELL PRESIDENT	10.00	X		X				0.	0.	0.
FRANK J. HUNT, JR. BOARD MEMBER	0.30	X						0.	0.	0.
ALISON HUNTER BOARD MEMBER	0.30	X						0.	0.	0.
LAURA JOHNSON BOARD MEMBER	0.30	X						0.	0.	0.
ALDEN LANPHEAR BOARD MEMBER	0.30	X						0.	0.	0.
RUSSELL JAY GOFUS BOARD MEMBER	0.30	X						0.	0.	0.
DEBORAH HARMON BOARD MEMBER	0.30	X						0.	0.	0.
GENE HOHL BOARD MEMBER	0.30	X						0.	0.	0.
PASTOR BRUCE LEVENGOOD BOARD MEMBER	0.30	X						0.	0.	0.
REV. MARY ETTA MEST SECRETARY	2.00	X		X				0.	0.	0.
DAVID ORCHARD BOARD MEMBER	0.30	X						0.	0.	0.



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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
SANDY CHRISTOPHEL TREASURER	5.00	X		X				0.	0.	0.
BARBARA WILHELMY EXECUTIVE DIRECTOR	40.00	X						63,440.	0.	7,864.
<b>1b Sub-total</b>								63,440.	0.	7,864.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								63,440.	0.	7,864.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization 0

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

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**THE POTTSTOWN CLUSTER OF  
RELIGIOUS COMMUNITIES**

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**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
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>	31,150.				
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	23,462.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	494,296.				
	<b>g</b> Noncash contributions included in lines 1a-1f \$						
	<b>h Total.</b> Add lines 1a-1f			548,908.			
<b>Program Service Revenue</b>			<b>Business Code</b>				
	<b>2 a</b>						
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			1,047.			1,047.
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross Rents	(i) Real	(ii) Personal				
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses						
	<b>c</b> Gain or (loss)						
	<b>d</b> Net gain or (loss)						
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>		17,182.			
	<b>b</b> Less direct expenses	<b>b</b>		18,761.			
	<b>c</b> Net income or (loss) from fundraising events			<1,579.>			<1,579.>
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
	<b>b</b> Less direct expenses	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities						
	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>					
	<b>b</b> Less: cost of goods sold	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11 a</b> MISCELLANEOUS REVENUES		900099	4,285.	4,285.			
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d			4,285.				
<b>12 Total revenue.</b> See instructions			552,661.	4,285.	0.	<532.>	

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**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)*

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
<b>1</b> Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
<b>2</b> Grants and other assistance to individuals in the U S See Part IV, line 22				
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	63,440.	21,146.	21,147.	21,147.
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	71,153.	71,153.		
<b>8</b> Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
<b>9</b> Other employee benefits	7,864.	2,622.	2,621.	2,621.
<b>10</b> Payroll taxes	13,498.	9,256.	2,121.	2,121.
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management				
<b>b</b> Legal	2,563.		2,563.	
<b>c</b> Accounting	4,600.		4,600.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other	4,457.		4,457.	
<b>12</b> Advertising and promotion	6,900.			6,900.
<b>13</b> Office expenses	11,455.	6,679.	3,766.	1,010.
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	66,325.	62,458.	2,776.	1,091.
<b>17</b> Travel	404.	404.		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	2,397.		2,397.	
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	7,184.	5,415.	1,402.	367.
<b>24</b> Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
<b>a</b> DIRECT CLIENT ASSISTANC	40,111.	40,111.	0.	0.
<b>b</b> FOOD PANTRY & COMMUNITY	32,337.	32,337.	0.	0.
<b>c</b> CAPITAL CAMPAIGN	20,248.	0.	0.	20,248.
<b>d</b> MISCELLANEOUS EXPENSES	1,955.	0.	1,429.	526.
<b>e</b> STAFF TRAINING & DUES	440.	440.	0.	0.
<b>f</b> All other expenses				
<b>25</b> Total functional expenses Add lines 1 through 24f	357,331.	252,021.	49,279.	56,031.
<b>26</b> Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**THE POTTSTOWN CLUSTER OF  
RELIGIOUS COMMUNITIES**

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**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing	24,224.	<b>1</b>	42,978.
	<b>2</b> Savings and temporary cash investments	48,026.	<b>2</b>	178,500.
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	157,105.
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	93,217.		
	<b>b</b> Less accumulated depreciation		<b>10c</b>	93,217.
	<b>11</b> Investments - publicly traded securities		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11	148,809.	<b>12</b>	47,863.
	<b>13</b> Investments - program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11	212.	<b>15</b>	627.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	221,271.	<b>16</b>	520,290.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	858.	<b>17</b>	
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	15,000.	<b>19</b>	100,000.
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities. Complete Part X of Schedule D		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	15,858.	<b>26</b>	100,000.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	59,820.	<b>27</b>	181,689.
	<b>28</b> Temporarily restricted net assets	145,593.	<b>28</b>	238,601.
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33</b> <b>Total net assets or fund balances</b>	205,413.	<b>33</b>	420,290.
	<b>34</b> <b>Total liabilities and net assets/fund balances</b>	221,271.	<b>34</b>	520,290.

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THE POTTSTOWN CLUSTER OF  
RELIGIOUS COMMUNITIES

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**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	552,661.
2	Total expenses (must equal Part IX, column (A), line 25)	2	357,331.
3	Revenue less expenses Subtract line 2 from line 1	3	195,330.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	205,413.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	19,547.
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	420,290.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII ☒

- 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 separate basis, consolidated 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		

Form 990 (2010)

Department of the Treasury  
Internal Revenue Service

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

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

OMB No 1545-0047

# 2010

**Open to Public  
Inspection**

Name of the organization	THE POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES
--------------------------	---

Employer identification number	23-1977722
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<b>Part I</b>	<b>Reason for Public Charity Status</b> (All organizations must complete this part ) See instructions.
---------------	--

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☒ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vii).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I      b ☐ Type II      c ☐ Type III - Functionally integrated      d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box \_\_\_\_\_

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

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

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

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

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

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

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

[illegible]

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

Schedule A (Form 990 or 990-EZ) 2010

**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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ► <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	%
<b>15</b> Public support percentage from 2009 Schedule A, Part II, line 14	<b>15</b>	%
<b>16a 33 1/3% support test - 2010.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>b 33 1/3% support test - 2009.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2010.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2009.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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) 2010

**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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12)						

**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**

<b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2009 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests - 2010.** 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 - 2009.** 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 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

**2010**

Open to Public  
Inspection

Name of the organization **THE POTTSTOWN CLUSTER OF  
RELIGIOUS COMMUNITIES**

Employer identification number  
**23-1977722**

**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 education)	<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, and not on a historic structure listed in the National Register	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 (ASC 958), 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 (ASC 958), 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 (ASC 958) 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  
b ☐ Scholarly research  
c ☐ Preservation for future generations  
d ☐ Loan or exchange programs  
e ☐ Other \_\_\_\_\_

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

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

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

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

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

- 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 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				
b Buildings		74,717.		74,717.
c Leasehold improvements				
d Equipment		18,500.		18,500.
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) )				93,217.

Schedule D (Form 990) 2010

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) VANGUARD ACCOUNTS	47,863.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total</b> (Col (b) must equal Form 990, Part X, col (B) line 12 ) ▶	47,863.	

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total</b> (Col (b) must equal Form 990, Part X, col (B) line 13 ) ▶		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 ) ▶	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 25 ) ▶

FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

**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	552,661.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	357,331.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	195,330.
4	Net unrealized gains (losses) on investments	4	5,157.
5	Donated services and use of facilities	5	14,390.
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	19,547.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	214,877.

**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	592,071.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	5,157.
b	Donated services and use of facilities	2b	34,253.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	39,410.
3	Subtract line 2e from line 1	3	552,661.
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	552,661.

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

1	Total expenses and losses per audited financial statements	1	377,194.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	19,863.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	19,863.
3	Subtract line 2e from line 1	3	357,331.
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	357,331.

**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.

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**  
**▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

2010

### Open To Public Inspection

Name of the organization THE POTTSTOWN CLUSTER OF  
RELIGIOUS COMMUNITIES

Employer identification number  
23-1977722

## Part I

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations  
 b ☐ Internet and email solicitations  
 c ☐ Phone solicitations  
 d ☐ In-person solicitations  
 e ☐ Solicitation of non-government grants  
 f ☐ Solicitation of government grants  
 g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

## Total

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**THE POTTSTOWN CLUSTER OF**

Schedule G (Form 990 or 990-EZ) 2010

**RELIGIOUS COMMUNITIES**

23-1977722 Page 2

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 CAPITAL CAMPAIGN BANCIGAR EVENT (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	14,004.	3,178.		17,182.
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)	14,004.	3,178.		17,182.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	18,761.			18,761.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				( 18,761 )
	11 Net income summary. Combine line 3, column (d), and line 10				<1,579.>

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

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

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain \_\_\_\_\_

THE POTTSTOWN CLUSTER OF

Schedule G (Form 990 or 990-EZ) 2010

RELIGIOUS COMMUNITIES

23-1977722 Page 3

11 Does the organization operate gaming activities with nonmembers?

☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in.

a The organization's facility

13a %

b An outside facility

13b %

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

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

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

☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

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

☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**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

**2010**

**Open to Public Inspection**

Name of the organization **THE POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**

Employer identification number  
**23-1977722**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
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	X	2	23,462.	INVOICES AT FMV
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 Acknowledgement

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 an amount 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
33		

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

Schedule M (Form 990) (2010)



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

OMB No. 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization

THE POTTSTOWN CLUSTER OF  
RELIGIOUS COMMUNITIES

Employer identification number  
23-1977722

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

PERSONS WITHIN THE GREATER POTTSTOWN COMMUNITY. THE PROGRAMS AND  
REFERRALS ARE COORDINATED TO HELP INDIVIDUALS MAKE REAL PROGRESS IN  
MOVING FROM DEPENDENCY TO PRODUCTIVE SELF-SUFFICIENCY. THE CLUSTER  
OUTREACH IS THE MAIN SITE FOR FOOD, CLOTHING AND EMERGENCY ASSISTANCE  
AND DISTRIBUTION.

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

PRODUCTIVE SELF-SUFFICIENCY. THE CLUSTER OUTREACH CENTER IS THE MAIN  
SITE FOR FOOD, CLOTHING AND EMERGENCY ASSISTANCE AND DISTRIBUTION.

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

CLOTHES CLOSET - 2,463 PEOPLE RECIEVED CLOTHING ASSISTANCE IN 2010.  
VOLUNTEERS SUPPORTED THIS PROGRAM WITH 2,467 HOURS.  
EXPENSES \$ 58,014. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 4: THE BYLAWS WERE CHANGED ON DECEMBER  
16, 2010 TO REVISE THE ROLES OF THE PRESIDENT & VICE PRESIDENT - THE  
AMEDENDED BYLAWS HAVE BEEN ATTACHED TO FORM 990.

FORM 990, PART VI, SECTION B, LINE 11: THE EXECUTIVE DIRECTOR AND  
EXECUTIVE COMMITTEE REVIEWED FORM 990 BEFORE SENDING IT TO THE INTERNAL  
REVENUE SERVICE.

FORM 990, PART VI, SECTION C, LINE 18: FORM 990 IS AVAILABLE FOR PUBLIC  
INSPECTION ON WWW.GUIDESTAR.ORG. FORM 990 AND FORM 1023 IS ALSO AVAILABLE

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

Schedule O (Form 990 or 990-EZ) (2010)

032211  
01-24-11

Name of the organization THE POTTSTOWN CLUSTER OF  
RELIGIOUS COMMUNITIES

Employer identification number  
23-1977722

TO THE PUBLIC UPON REQUEST. THE REQUEST SHOULD BE IN WRITING AND ADDRESSED  
TO THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS, CONFLICT OF  
INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON  
REQUEST. THE REQUEST SHOULD BE IN WRITING AND ADDRESSED TO THE BOARD OF  
DIRECTORS.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED GAINS ON INVESTMENTS:	5,157.
DONATED SERVICES AND USE OF FACILITIES:	14,390.
TOTAL TO FORM 990, PART XI, LINE 5	19,547.

#### PART XI - RECONCILIATION OF NET ASSETS

##### CHANGE IN ACCOUNTING METHOD

IN 2010, THE POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES CHANGED ITS  
ACCOUNTING METHOD BY ADOPTING THE ACCRUAL BASIS OF ACCOUNTING AND  
ACCORDINGLY REFLECTS ALL SIGNIFICANT RECEIVABLES (INCLUDING PROMISES TO  
GIVE), PAYABLES AND OTHER LIABILITIES. PREVIOUSLY THE ORGANIZATION  
USED THE MODIFIED CASH BASIS OF ACCOUNTING. CONSEQUENTLY, CERTAIN  
REVENUES WERE RECOGNIZED WHEN RECEIVED RATHER THAN EARNED AND CERTAIN  
EXPENSES WERE RECOGNIZED WHEN CASH WAS DISBURSED RATHER THAN WHEN THE  
OBLIGATION WAS INCURRED. ACCORDINGLY, THE ACCOUNTING CHANGE HAS BEEN  
RETROSPECTIVELY APPLIED TO PRIOR PERIODS PRESENTED AS IF THE POLICY HAD  
ALWAYS BEEN USED.

#### PART XII - FINANCIAL STATEMENTS AND REPORTING

LINE 2C, COMMITTEE OVERSEES OVERSIGHT OF AUDIT

Name of the organization THE POTTSTOWN CLUSTER OF  
RELIGIOUS COMMUNITIES

Employer identification number  
23-1977722

THE PRESIDENT IS IN CONTACT WITH THE AUDITOR THROUGHOUT THE AUDIT  
PROCESS INCLUDING TELEPHONE, EMAILS AND PERSONAL CONTACT WITH THE  
AUDITOR.

# Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

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

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

Part I only ☐

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

Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization <b>THE POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES</b>	Employer identification number <b>23-1977722</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>137 WALNUT STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>POTTSTOWN, PA 19464</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

**01**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**CORPORATION**

- The books are in the care of ► **137 WALNUT STREET - POTTSTOWN, PA 19464**  
Telephone No ► **610-970-5995** FAX No. ► **610-970-6385**
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for  
► ☒ calendar year **2010** or  
► ☐ tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

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

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

LHA **For Paperwork Reduction Act Notice, see Instructions.**

Form **8868** (Rev. 1-2011)

# **BYLAWS**

## ***OF THE***

# **POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**

Pottstown, PA

**Adopted December 16, 2010.**

### **ARTICLE I — OFFICES AND FISCAL YEAR**

*Section 1.01. Registered Office.* The registered office of the corporation in the Commonwealth of Pennsylvania shall be at 57 North Franklin Street, Pottstown, Pennsylvania until otherwise established by a vote of a majority of the Board of Directors in office (the "Board"), and a statement of such change is filed in the Department of State; or until changed by an appropriate amendment of the articles of the corporation.

*Section 1.02. Other Offices.* The corporation may also have offices at such other places within or without the United States of America as the Board may from time to time appoint or the business of the corporation requires.

*Section 1.03. Fiscal Year.* The fiscal year of the corporation shall begin on the first day of January in each year.

### **ARTICLE II — BOARD OF DIRECTORS**

*Section 2.01. Powers.* The Board shall have full power to conduct, manage, and direct the business and affairs of the corporation; and all powers of the corporation are hereby granted to and vested in the Board.

*Section 2.02. Qualification and Selection.* Each director of the corporation shall be a person of full age, but need not be a resident of Pennsylvania. In the case of vacancies, new directors shall be selected by the Board. The Board may select one or more alternates for each such director. Such designation shall be filed in writing with the secretary of the corporation and may at any time be changed by the Board by the filing in writing with the secretary of a superseding designation or of a statement that the

existing designation or designations are revoked. Such superseding designation or revocation shall take effect upon or after filing in accordance with its terms. In the absence of a director from a meeting of the Board, one of his alternates may attend such meeting and exercise at the meeting all of the powers of the absent director, or such lesser powers as may be specified in the designation. When so exercising the powers of the absent director, such alternate shall be subject in all respects to the provisions of law relating to the fiduciary responsibilities of a director of a corporation.

*Section 2.03. Number and Term of Office.* The Board shall consist of not less than eleven directors as may be determined from time to time by resolution of the Board. Each director shall hold office for a two year term which may be renewed until his successor shall have been elected and qualified, or until his earlier death, resignation, or removal.

*Section 2.04. Organization.* At every meeting of the Board, the chairman of the board, if there be one, or, in the case of a vacancy in the office or absence of the chairman of the board, one of the following officers present in the order stated: the vice chairman of the Board, if there be one, the president, the vice presidents in their order of rank and seniority, or a chairman chosen by a majority of the directors present, shall preside, and the secretary, or, in his absence, an assistant secretary, or in the absence of the secretary and the assistant secretaries, any person appointed by the chairman of the meeting, shall act as secretary.

*Section 2.05. Resignations.* Any director of the corporation may resign at any time by giving written notice to the chairman or the secretary of the corporation. Such resignation shall take effect at the date of the receipt of such notice or at any later time specified therein and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

*Section 2.06. Vacancies.* The Board may declare vacant the office of a director if he is declared of unsound mind by an order of court, or convicted of a felony, or for failure to attend three or more consecutive Board meetings, or for failure to attend four or more Board meetings in any calendar year, or for any other proper cause, or if within 60 days after notice of his selection, he or she does not accept such office either in writing or by attending a meeting of the Board.

Any vacancy or vacancies in the Board because of death, resignation, removal in any manner, disqualification, an increase in the number of directors, or any other cause, may be filled by a majority of the remaining members of the Board though less than a quorum, at any regular or special meeting; from an approved list of candidates forwarded by the Governance Committee after consideration of all applicants; and each person so elected shall be a director to serve for the balance of the unexpired term.

*Section 2.07. Place of Meeting.* Meetings of the Board may be held at such place within or without Pennsylvania as the Board may from time to time appoint, or as may be designated in the notice of the meeting.

**Section 2.08. Regular Meetings.** Regular meetings of the Board shall be held at such time and place as shall be designated from time to time by resolution of the Board. If the date fixed for any such regular meeting be a legal holiday under the laws of the State where such meeting is to be held, then the same shall be held on the next succeeding business day, not a Saturday, or at such other time as may be determined by resolution of the Board. At such meetings, the Board shall transact such business as may properly be brought before the meeting. Notice of regular meetings need not be given unless otherwise required by law or these by-laws.

**Section 2.09. Special Meetings.** Special meetings of the Board shall be held whenever called by the president or by two or more of the directors. Notice of each such meeting shall be given to each director by telephone or in writing at least twenty-four hours (in the case of notice by telephone) or forty-eight hours (in the case of notice by email) or five days (in the case of notice by mail) before the time at which the meeting is to be held. Every such notice shall state the time and place of the meeting.

Notice of any meeting of the Board during any emergency resulting from warlike damage or an attack on the United States or any nuclear or atomic disaster shall be given only to such of the directors as it may be feasible to reach at the time and by such means as may be feasible at the time, including publication or radio. To the extent required to constitute a quorum at any meeting of the Board during such an emergency, the officers of the corporation who are present shall be deemed, in order of rank and within the same rank in order of seniority, director for such meeting.

**Section 2.10. Quorum, Manner of Acting, and Adjournment.** Except as otherwise provided in Section 2.09 of this Article, a majority of the directors in office shall be present at each meeting in order to constitute a quorum for the transaction of business. Every director shall be entitled to one vote. Except as otherwise specified in the articles or these by-laws or provided by statute, the acts of a majority of the directors present at a meeting at which a quorum is present shall be the acts of the Board. In the absence of a quorum, a majority of the directors present and voting may adjourn the meeting from time to time until a quorum is present. The directors shall act only as a board and the individual directors shall have no power as such, except that any action which may be taken at a meeting of the Board may be taken without a meeting, if a consent or consents in writing setting forth the action so taken shall be signed by all of the directors in office and shall be filed with the secretary of the corporation.

**Section 2.11. Executive and Other Committees.** The Board may, by resolution adopted by a majority of the directors in office, establish a Governance Committee, Executive Committee, Property Committee, Spirituality Committee, Finance Committee, Planning Committee and Personnel Committee and one or more other committees, each committee to consist of two or more directors of the corporation together with such other individuals as the Board may designate. The board may designate one or more directors as alternate members of any committee, who may replace any absent or disqualified member at any meeting of the committee. In the absence or disqualification of a member, and the alternate or alternates, if any, designated for such member, or any committee, the member or members thereof present at any meeting and not disqualified

from voting, whether or not he or they constitute a quorum, may unanimously appoint another director to act at the meeting in the place of any such absent or disqualified member. Each committee of the board shall serve at the pleasure of the board.

The Executive Committee shall have and exercise all of the powers and authority of the Board in the management of the business and affairs of the corporation, except that the Executive Committee shall not have any power or authority as to the following:

- (1) The filling of vacancies in the Board.
- (2) The adoption, amendment or repeal of the by-laws.
- (3) The amendment or repeal of any resolution of the Board.
- (4) Execute any contract the cost to or obligation of the Cluster exceeds \$5,000.00.
- (5) Hiring or firing of the Executive Director or any officer.
- (6) Borrow any funds, execute any Note, Mortgage or indebtedness or pledge the assets of the Cluster.

No committee of the Board other than the Executive Committee, shall, pursuant to resolution of the Board or otherwise, exercise any of the powers or authority vested by these by-laws or the Nonprofit Corporation Law of 1988 in the Board as such, but any other committee of the Board may make recommendations to the Board or Executive Committee concerning the exercise of such powers and authority.

The establishment of any committee of the Board and the delegation thereto of power and authority shall not alone relieve any director of his fiduciary duty to the corporation.

A majority of the directors in office designated to a committee, or directors designated to replace them as provided in this section, shall be present at each meeting to constitute a quorum for the transaction of business and the acts of a majority of the directors in office designated to a committee or their replacements shall be the acts of the committee.

Each committee shall keep regular minutes of its proceedings and report such proceedings periodically to the Board.

Sections 2.08, 2.09, and 2.10 shall be applicable to committees of the Board.

***Section 2.12. Interested Directors or Officers; Quorum.*** No contract or transaction between the corporation and one or more of its directors or officers, or between the corporation and any other corporation, partnership, association, or other organization in which one or more of its directors or officers are directors or officers, or have a financial interest, shall be void or voidable solely for such reason, or solely because the



director or officer is present at or participates in the meeting of the Board which authorizes the contract or transaction, or solely because his or their votes are counted for such purpose, if:

(1) The material facts as to the relationship or interest and as to the contract or transaction are disclosed or are known to the Board and the Board in good faith authorizes the contract or transaction by the affirmative votes of a majority of the disinterested directors, even though the disinterested directors are less than a quorum; or

(2) The contract or transaction is fair as to the corporation as of the time it is authorized, approved or ratified, by the Board.

Common or interested directors may be counted in determining the presence of a quorum at a meeting of the Board which authorizes a contract or transaction specified in this section.

*Section 2.13. Fees.* Each director shall be paid such reasonable fee, if any, as shall be fixed by the Board for each meeting of the Board or committee of directors which he shall attend and may be paid such other compensation for his services as a director as may be fixed by the Board.

*Section 2.14 Chaplain.* The Board shall yearly designate a Board Chaplain who shall have Director status. The position shall rotate yearly with the Chaplain chosen by the Board at the annual meeting from among the leaders of the religious organizations supporting the Corporation.

### **ARTICLE III — NOTICE—WAIVERS—MEETINGS**

*Section 3.01. Notice, What Constitutes.* Whenever written notice is required to be given to any person under the provisions of the articles, these by-laws, or the Nonprofit Corporation Law of 1988, it may be given to such person, either personally or by sending a copy thereof by first class mail, postage prepaid, or by telegram, charges prepaid, to his address supplied by him to the corporation for the purpose of notice or by email or such other electronic means as may then be in use provided that an electronic receipt or other confirmation of delivery is received and maintained. If the notice is sent by mail or by telegraph, it shall be deemed to have been given to the person entitled thereto when deposited in the United States mail or with a telegraph office for transmission to such person. A notice of meeting shall specify the place, day and hour of the meeting and any other information required by law or these by-laws.

When a meeting is adjourned, it shall not be necessary to give any notice of the adjourned meeting or of the business to be transacted at an adjourned meeting, other than by announcement at the meeting at which such adjournment is taken.

*Section 3.02. Waivers of Notice.* Whenever any written notice is required to be given under the provisions of the articles, these by-laws, or the Nonprofit Corporation Law of

1988, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice. Except as otherwise required by Section 6.06 of these by-laws, neither the business to be transacted at nor the purpose of a meeting need be specified in the waiver of notice of such meeting.

Attendance of a person at any meeting shall constitute a waiver of notice of such meeting, except where a person attends a meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business because the meeting was not lawfully called or convened.

*Section 3.03. Modification of Proposal Contained in Notice.* Whenever the language of a proposed resolution is included in a written notice of a meeting, the meeting considering the resolution may without further notice adopt it with such clarifying or other amendments as do not enlarge its original purpose.

*Section 3.04. Exception to Requirement of Notice.* Wherever any notice or communication is required to be given to any person under the provisions of the articles or these by-laws, or the Nonprofit Corporation Law of 1988, or by the terms of any agreement or other instrument or as a condition precedent to taking any corporate action, and communication with such person is then unlawful, the giving of such notice or communication to such person shall not be required and there shall be no duty to apply for a license or other permission to do so.

*Section 3.05. Conference Telephone Meetings.* One or more persons may participate in a meeting of the Board or of a committee of the Board by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. Participation in a meeting pursuant to this section shall constitute presence in person at such meeting.

## **ARTICLE IV — OFFICERS**

*Section 4.01. Number, Qualifications and Designation.* The officers of the corporation shall be a president, one or more vice presidents, a secretary, a treasurer, and such other officers as may be elected in accordance with the provisions of Section 4.03 of this Article. Officers may but need not be directors of the corporation. The president and secretary shall be persons of full age; the treasurer may be a corporation, but if a person shall be of full age. The Board may elect from among the members of the board a chairman of the board and a vice chairman of the board who shall be officers of the corporation.

*Section 4.02. Election and Term of Office.* The officers of the corporation, except those elected by delegated authority pursuant to Section 4.03 of this Article, shall be elected annually by the Board, and each such officer shall hold his office until the next annual organization meeting of the Board and until his successor shall have been elected and qualified, or until his earlier death, resignation, or removal.

**Section 4.03. Subordinate Officers, Committees and Agents.** The Board may from time to time elect such other officers and appoint such committees, employees or other agents as the business of the corporation may require, including one or more assistant secretaries, and one or more assistant treasurers, each of whom shall hold office for such period, have such authority, and perform such duties as are provided in these by-laws, or as the Board may from time to time determine. The Board may delegate to any officer or committee the power to elect subordinate officers and to retain or appoint employees or other agents, or committees thereof, and to prescribe the authority and duties of such subordinate officers, committees, employees or other agents.

(a) The Board shall appoint an Executive Director who shall have full operating control of the Corporation and have such authority, and perform such duties as the Board may from time to time determine; answering immediately to the President who shall direct, supervise and control the Executive Director pursuant to the mandates of the Board. The Executive Director shall attend all Board Meetings but shall have no vote and shall not be a serving Board member.

**Section 4.04. Resignations.** Any officer or agent may resign at any time by giving written notice to the Board, or to the president or the secretary of the corporation. Any such resignation shall take effect at the date of the receipt of such notice or at any later time specified therein and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

**Section 4.05. Removal.** Any officer, committee, employee or other agent of the corporation may be removed, either for or without cause, by a majority of the Board then in office or other authority which elected, retained or appointed such officer, committee or other agent whenever in the judgment of such authority the best interests of the corporation will be served thereby, but such removal shall be without prejudice to the contract rights of any person so removed.

**Section 4.06. Vacancies.** A vacancy in any office because of death, resignation, removal, disqualification, or any other cause, shall be filled by the Board by the officer or committee to which the power to fill such office has been delegated pursuant to Section 4.03 of this Article, as the case may be, and if the office is one for which these by-laws prescribe a term, shall be filled for the unexpired portion of the term.

**Section 4.07. General Powers.** All officers of the corporation, as between themselves and the corporation, shall respectively have such authority and perform such duties in the management of the property and affairs of the corporation as may be determined by resolutions or orders of the Board, or, in the absence of controlling provisions in resolutions or orders of the Board, as may be provided in these by-laws.

**Section 4.08. The Chairman and Vice Chairman of the Board.** The chairman of the board or in his absence, the vice chairman of the board, shall preside at all meetings of the members of the Board, and shall perform such other duties as may from time to time be requested of him by the Board.

**Section 4.09. The President.** The president shall be the chief executive officer of the corporation and shall have general supervision over the activities and operations of the corporation, subject, however, to the control of the Board and the chairman. The president shall sign, execute, and acknowledge, in the name of the corporation, deeds, mortgages, bonds, contracts or other instruments, authorized by the Board except in cases where the signing and execution thereof shall be expressly delegated by the Board, or by these by-laws, to some other officer or agent of the corporation; and, in general, shall perform all duties incident to the office of president, and such other duties as from time to time may be assigned to him by the Board or the chairman.

**Section 4.10. The Vice Presidents.** The vice presidents shall perform the duties of the president in his absence and such other duties as may from time to time be assigned to them by the Board, the chairman or the president.

**Section 4.11. The Secretary.** The secretary or an assistant secretary shall attend all meetings of the Board and shall record all the votes of the directors and the minutes of the meetings of the Board and of committees of the board in a book or books to be kept for that purpose; shall see that notices are given and records and reports properly kept and filed by the corporation as required by law; shall be the custodian of the seal of the corporation and see that it is affixed to all documents to be executed on behalf of the corporation under its seal; and, in general, shall perform all duties incident to the office of secretary, and such other duties as may from time to time be assigned to him by the Board, the chairman or the president.

**Section 4.12. The Treasurer.** The treasurer or an assistant treasurer shall have or provide for the custody of the funds or other property of the corporation and shall keep a separate bank account of the same to his credit as treasurer; shall collect and receive or provide for the collection and receipt of moneys earned by or in any manner due to or received by the corporation; shall have deposited all funds in his custody as treasurer in such banks or other places of deposit as the Board may from time to time designate; shall, whenever so required by the Board, render an account showing his transactions as treasurer, and the financial condition of the corporation; and, in general, shall discharge such other duties as may from time to time be assigned to him by the Board, the chairman or the president.

**Section 4.13. Officers' Bonds.** The Board may request that any officer shall give a bond for the faithful discharge of his duties in such sum, if any, and with such surety or sureties as the Board shall require.

**Section 4.14. Salaries.** The salaries of the officers elected by the Board shall be fixed from time to time by the Board or by such officer as may be designated by resolution of the Board. The salaries or other compensation of any other officers, employees and other agents shall be fixed from time to time by the Board or the officer or committee to which the power to elect such officers or to retain or appoint such employees or other agents has been delegated pursuant to Section 4.03 of this Article. No officer shall be prevented from receiving such salary or other compensation by reason of the fact that he is also a director of the corporation.

**ARTICLE V — LIMITATION OF PERSONAL LIABILITY OF DIRECTORS;  
INDEMNIFICATION OF DIRECTORS, OFFICERS  
AND OTHER AUTHORIZED REPRESENTATIVES**

*Section 5.01. Limitation of Personal Liability of Directors.* A director of the corporation shall not be personally liable for monetary damages as such for any action taken, or any failure to take any action, unless:

(a) the director has breached or failed to perform the duties of his or her office as defined in Section 5.02 below; and

(b) the breach or failure to perform constitutes self dealing, willful misconduct or recklessness.

The provisions of this Section shall not apply to (a) the responsibility or liability of a director pursuant to any criminal statute; or (b) the liability of a director for the payment of taxes pursuant to local, state or federal law.

*Section 5.02. Standard of Care and Justifiable Reliance.*

(a) A director of the corporation shall stand in a fiduciary relationship to the corporation, and shall perform his or her duties as a director, including his or her duties as a member of any committee of the Board upon which he or she may serve, in good faith, in a manner he or she reasonably believes to be in the best interests of the corporation, and with such care, including reasonable inquiry, skill and diligence, as a person of ordinary prudence would use under similar circumstances. In performing his or her duties, a director shall be entitled to rely in good faith on information, opinions, reports or statements, including financial statements and other financial data, in each case prepared or presented by any of the following:

(i) One or more officers or employees of the corporation whom the director reasonably believes to be reliable and competent in the matters presented;

(ii) Counsel, public accountants or other persons as to matters which the director reasonably believes to be within the professional or expert competence of such person;

(iii) A committee of the Board upon which he or she does not serve, duly designated in accordance with law, as to matters within its designated authority, which committee the director reasonably believes to merit confidence.

A director shall not be considered to be acting in good faith if he or she has knowledge concerning the matter in question that would cause his or her reliance to be unwarranted.

(b) In discharging the duties of their respective positions, the Board, committees of the board and individual director may, in considering the best interests of the corporation, consider the effects of any action upon employees, upon persons with whom the corporation has business and other relations and upon communities in which the offices or other establishments of or related to the corporation are located, and all other pertinent factors. The consideration of those factors shall not constitute a violation of subsection (a) of this Section.

(c) Absent breach of fiduciary duty, lack of good faith or self-dealing, actions taken as a director or any failure to take any action shall be presumed to be in the best interests of the corporation.

*Section 5.03. Indemnification in Third Party Proceedings.* The corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that he or she is or was a representative of the corporation, or is or was serving at the request of the corporation as a representative of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding if he acted in good faith and in a manner reasonably believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not of itself create a presumption that the person did not act in good faith and in a manner which he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful of the judicial district embracing the county in which the registered office of the corporation is located.

*Section 5.04. Indemnification in Derivative Actions.* The corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that he or she is or was a representative of the corporation, or is or was serving at the request of the corporation as a representative of another corporation, partnership, joint venture, trust or other enterprise against expenses (including attorneys' fees) actually and reasonably incurred in connection with the defense or settlement of such action or suit if he or she acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation and except that no indemnification shall be made in respect of any

claim, issue or matter as to which such person shall have been adjudged to be liable for negligence or misconduct in the performance of his or her duty to the corporation unless and only to the extent that the Court of Common Pleas of Montgomery County or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Common Pleas or such other court shall deem proper.

**Section 5.05. Mandatory Indemnification.** Notwithstanding any contrary provision of the articles of incorporation or these by-laws, to the extent that a representative of the corporation has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to in either Section 5.03 or Section 5.04 above, he or she shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by him or her in connection therewith.

**Section 5.06. Determination of Entitlement to Indemnification.** Unless ordered by a court, any indemnification under Section 5.03 or 5.04 above shall be made by the corporation only as authorized in the specific case upon determination that indemnification of the representative is proper in the circumstances because he or she has met the applicable standard of conduct set forth in such paragraph. Such determination shall be made:

(a) by the Board by a majority vote of a quorum consisting of directors who were not parties to such action, suit or proceeding; or

(b) if such a quorum is not obtainable, or, even if obtainable, a majority vote of a quorum of disinterested directors so directs, by independent legal counsel in a written opinion.

**Section 5.07 Advancing Expenses.** Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding as authorized by the Board in a specific case upon receipt of an undertaking by or on behalf of the representative to repay such amount unless it shall ultimately be determined that he is entitled to be indemnified by the corporation as authorized above.

**Section 5.08. Indemnification of Former Representatives.** Each such indemnity may continue as to a person who has ceased to be a representative of the corporation and may inure to the benefit of the heirs, executors and administrators of such person.

**Section 5.09. Insurance.** The corporation shall have the power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against such person and incurred by such person in any capacity or arising out of such person's status as such, whether or not the

corporation would otherwise have the power to indemnify such person against such liability.

*Section 5.10. Reliance on Provisions.* Each person who shall act as an authorized representative of the corporation shall be deemed to be doing so in reliance upon the rights of indemnification provided by this Article.

## **ARTICLE VI — DELEGATE ASSEMBLY**

*Section 6.01 Purpose.* The purposes of the Delegate Assembly are: to provide the Corporation with ethical and moral advice and guidance, to provide review commentary on Corporation activities and projects, and to offer critiques and advice when requested.

*Section 6.02. Qualification and Selection.* Delegate Assembly members shall have residency, employment, a place of business, or some other definitive active interest in the greater Pottstown area and be selected as an Delegate Assembly member by a religious group, organization or congregation that supports and sponsors the Corporation.

*Section 6.03. Number and Term of Office.* Each such religious group, organization or congregation that supports and sponsors the Corporation shall elect or appoint no less than one Delegate Assembly member. The method of selection of the member, the length of his or her term, the basis for removal and any other position requirements shall be in accordance with whatever procedures or policies each such religious group, organization or congregation that supports and sponsors the Corporation deem appropriate, or the Delegate Assembly itself adopts for its self-administration.

*Section 6.04. Organization.* The presiding Officer at any Delegate Assembly meeting shall be such officer of the corporation or the Chaplain as the Corporation, by Resolution, may adopt. It shall be the duty of the Presiding Officer to schedule meetings when and as necessary for the receipt of advice and/or as requested by Delegate Assembly members or as the rules and procedures adopted by the Delegate Assembly may dictate. The presiding Officer shall be responsible for ensuring that all assembly members receive copies of the Corporation minutes, monthly committee reports and such other documents as the presiding Officer in his or her absolute discretion deems necessary and or appropriate. Under no circumstances shall the presiding Officer be authorized to or in fact disclose any confidential, proprietary or corporate secrets to any of the Delegate Assembly members without specific written authorization to do so having first been considered and approved by the Corporation Board in an appropriate resolution memorialized in the Minute Book.

## **ARTICLE VII — MISCELLANEOUS**

*Section 7.01. Corporate Seal.* The corporation shall have a corporate seal in the form of a circle containing the name of the Corporation, the year of incorporation and such other details as may be approved by the Board.



**Section 7.02. Checks.** All checks, notes, bills of exchange or other orders in writing shall be signed by such person or persons as the Board may from time to time designate.

**Section 7.03. Contracts.** Except as otherwise provided in these by-laws, the Board may authorize any officer or officers, agent or agents, to enter into any contract or to execute or deliver any instrument on behalf of the corporation, and such authority may be general or confined to specific instances.

**Section 7.04. Deposits.** All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the Board may approve or designate, and all such funds shall be withdrawn only upon checks signed by such one or more officers or employees as the Board shall from time to time determine.

**Section 7.05. Annual Report of the Board.** The Board shall direct the president and treasurer to present at the annual meeting of the board a report showing in appropriate detail the following:

(1) The assets and liabilities, including the trust funds, of the corporation as of the end of the fiscal year immediately preceding the date of the report.

(2) The principal changes in assets and liabilities including trust funds, during the year immediately preceding the date of the report.

(3) The revenue or receipts of the corporation, both unrestricted and restricted to particular purposes, for the year immediately preceding the date of the report, including separate data with respect to each trust fund held by or for the corporation.

(4) The expenses or disbursements of the corporation, for both general and restricted purposes, during the year immediately preceding the date of the report, including separate data with respect to each trust fund held by or for the corporation.

The annual report of the Board shall be filed with the minutes of the annual meeting of the Board.

**Section 7.06. Amendment of by-laws.** These by-laws may be amended or repealed, or new by-laws may be adopted, by vote of a majority of the Board of the corporation then in office at any regular or special meeting. Such proposed amendment, repeal or new by-laws, or a summary thereof, shall be set forth in any notice of such meeting, whether regular or special.

**POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**

**FINANCIAL STATEMENTS**

**Year Ended December 31, 2010**

## **POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**

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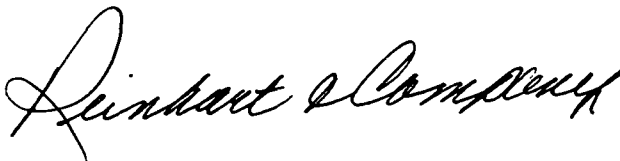
**INDEPENDENT AUDITOR'S REPORT**

To The Board of Directors of  
Pottstown Cluster of Religious Communities  
Pottstown, Pennsylvania

We have audited the accompanying statement of financial position of Pottstown Cluster of Religious Communities (a nonprofit organization) as of December 31, 2010, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pottstown Cluster of Religious Communities as of December 31, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.



Boyertown, Pennsylvania  
June 17, 2011

**POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2010**

**ASSETS**

Current Assets	
Cash - Note #3	\$ 221,478
Investments - Note #4	47,863
Gift Cards	627
Unconditional Promises To Give - Note #5	<u>53,379</u>
Total Current Assets	<u>323,347</u>
Fixed Assets - Note #6	<u>93,217</u>
Other Assets	
Long-Term Unconditional Promises To Give - Note #5	<u>103,726</u>
Total Assets	<u><u>\$ 520,290</u></u>

**LIABILITIES AND NET ASSETS**

**LIABILITIES**

Current Liabilities	
Deferred Revenue - Note #2	<u>\$ 100,000</u>
Total Current Liabilities	<u>100,000</u>

**NET ASSETS**

Unrestricted	181,689
Temporarily Restricted - Note #2 And #7	<u>238,601</u>
Total Net Assets	<u>420,290</u>
Total Liabilities And Net Assets	<u><u>\$ 520,290</u></u>

"THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS"

**POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**  
**STATEMENT OF ACTIVITIES**  
**Year Ended December 31, 2010**

	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
Public Support, Revenue, Gains And Other Support			
Public Support			
Contributions	\$ 133,519	\$ 287,573	\$ 421,092
Contributed Services - Note #2	0	34,253	34,253
	31,150	0	31,150
Grants - Note #8	40,704	55,962	96,666
Special Events (Less Direct Expenses of \$ 18,761)	0	(1,579)	(1,579)
Total Public Support	<u>205,373</u>	<u>376,209</u>	<u>581,582</u>
Other Revenue			
Investment Income			
Interest Income	464	99	563
Dividend Income	463	21	484
Net Unrealized Gains (Losses) On Investments	5,157	0	5,157
Miscellaneous Revenues	732	3,553	4,285
Total Other Revenues	<u>6,816</u>	<u>3,673</u>	<u>10,489</u>
Net Assets Released From Restrictions	<u>286,874</u>	<u>(286,874)</u>	<u>0</u>
Total Public Support, Revenue, Gains And Other Support	<u>499,063</u>	<u>93,008</u>	<u>592,071</u>
Expenses			
Program Services	252,021	0	252,021
Management And General	49,279	0	49,279
Fundraising	75,894	0	75,894
Total Expenses	<u>377,194</u>	<u>0</u>	<u>377,194</u>
Changes In Net Assets	121,869	93,008	214,877
Net Assets, Beginning Of Year - January 1	<u>59,820</u>	<u>145,593</u>	<u>205,413</u>
Net Assets, End Of Year - December 31	<u>\$ 181,689</u>	<u>\$ 238,601</u>	<u>\$ 420,290</u>

"THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS"

**POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**Year Ended December 31, 2010**

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUND RAISING	TOTAL FUNCTIONAL EXPENSES
Salaries And Wages	\$ 92,299	\$ 21,147	\$ 21,147	\$ 134,593
Payroll Taxes	9,256	2,121	2,121	13,498
Health Insurance	2,622	2,621	2,621	7,864
Worker's Compensation	<u>1,011</u>	<u>232</u>	<u>232</u>	<u>1,475</u>
Total Salaries And Related Expenses	105,188	26,121	26,121	157,430
Capital Campaign	0	0	40,111	40,111
Conferences And Meetings	0	2,397	0	2,397
Direct Client Assistance	40,111	0	0	40,111
Equipment Rental And Maintenance	1,968	702	140	2,810
Food Pantry And Community Meals	32,337	0	0	32,337
Insurance	4,404	1,170	135	5,709
Miscellaneous Expenses	0	1,429	526	1,955
Occupancy - Note #9	60,535	2,227	816	63,578
Office And Computer Supplies	3,610	2,907	555	7,072
Postage	1,101	157	315	1,573
Printing And Publications	0	0	6,900	6,900
Professional Fees	0	11,620	0	11,620
Staff Training And Dues	440	0	0	440
Staff Travel	404	0	0	404
Telephone	<u>1,923</u>	<u>549</u>	<u>275</u>	<u>2,747</u>
Total Functional Expenses	<u>\$ 252,021</u>	<u>\$ 49,279</u>	<u>\$ 75,894</u>	<u>\$ 377,194</u>

"THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS"

**POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**  
**STATEMENT OF CASH FLOWS**  
**Year Ended December 31, 2010**

Cash Flows From Operating Activities	
Changes In Net Assets	\$ 214,877
Non-Cash Items	
Donated Services - Note #2	(14,390)
Changes In	
(Increase) Decrease In Unconditional Promises To Give	(157,105)
Increase (Decrease) In Payroll Tax Liabilities	(858)
Increase (Decrease) In Deferred Revenue	<u>85,000</u>
Net Cash Provided (Used) By Operating Activities	<u>127,524</u>
Cash Flows From Investing Activities	
Purchase Of Building And Improvements	(60,327)
Purchase of Furniture And Equipment	<u>(18,500)</u>
Net Cash Provided (Used) By Investing Activities	<u>(78,827)</u>
Net Increase In Cash And Cash Equivalents	48,697
Cash And Cash Equivalents At Beginning Of Year, January 1	<u>221,271</u>
Cash And Cash Equivalents At End Of Year, December 31	<u><u>\$ 269,968</u></u>

"THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS"



**POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2010**

**Note #1 - Organization And Nature Of Activities**

The Pottstown Cluster of Religious Communities is a nonprofit organization, which was organized on August 31, 1971, that represents over 60 congregations in the Pottstown Area. Through interfaith cooperation, the entity addresses the spiritual, social and basic needs of persons within the Greater Pottstown community. Its programs and referrals are coordinated to help individuals make real progress in moving from dependence to productive self-sufficiency.

Components of program services include:

**Emergency Food Pantry** provides food, infant formula, diapers and toiletries.

**Community Meals Program** provides complete weekday and holiday lunches and dinners, cooked and served by volunteers.

**Clothes Closet Program** provides clothing, shoes, toys, linens, dishes, appliances and furniture.

**Financial Assistance Program** provides emergency assistance when funds are available.

**Support and Referrals** includes referrals to community agencies and resources.

The Cluster Outreach Center, located at 137 Walnut Street, Pottstown, Pennsylvania, is the main site for food, clothing and emergency assistance and distribution. On January 28, 2010, the entity purchased a building at 57 North Franklin Street, Pottstown, Pennsylvania in order to expand its programs. The building is not presently occupied, as it needs renovations (See Notes #6 and #11).

The entity relies on public support in the form of contributions from churches, individuals, businesses, groups, foundations, the United Way of Southeastern Pennsylvania and grants.

**Note #2 - Summary Of Significant Accounting Policies**

Method Of Accounting

The financial statements of the entity have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Financial Statement Presentation

As required by the Balance Sheet Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification the entity reports information regarding its financial position and activities according to three classes of net assets as follows:

**Unrestricted**

Net assets that are not subject to donor-imposed restrictions. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

**Temporarily Restricted**

Net assets whose use by the entity is subject to donor-imposed restrictions that can be fulfilled by actions of the entity pursuant to those restrictions or that expire by the passage of time. As of December 31, 2010, \$ 238,601 of assets were temporarily restricted.

**Permanently Restricted**

Net assets subject to donor-imposed restrictions that they be maintained permanently by the entity. Generally, the donors of these assets permit the entity to use all or part of the income on these assets. At December 31, 2010, there are no permanently restricted net assets.

Expenses are reported as decreases in unrestricted net assets as required by the Income Statement Topic of the FASB Accounting Standards Codification. Expirations of donor-imposed restrictions that simultaneously increase one class of net assets and decrease another are reported as reclassifications between the applicable classes of net assets. Donor-restricted contributions are reported as unrestricted operating revenue when the restriction is satisfied.

**POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2010**  
**(Continued)**

**Note #2 - Summary Of Significant Accounting Policies (Continued)**

Income Tax Status

The entity is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code and is treated as a church and related religious organization by the Internal Revenue Service. The entity voluntarily filed Federal Form 990 and Pennsylvania's Charitable Organization Registration Statement (BCO-10) for the year ended December 31, 2010.

Use Of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of these financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value Of Financial Instruments

As required by the Financial Instruments Topic of the FASB Accounting Standards Codification the fair value of certain financial instruments including cash, investments and promises to give are disclosed. The estimated fair value amounts have been determined by the entity using available market information and appropriate valuation methodologies. The carrying value of these financial instruments approximate their fair value.

Contributions

Contributions are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of donor restrictions as required by the Revenue Recognition Topic of the FASB Accounting Standards Codification. Contributions are required to be reported as permanently restricted support or as temporarily restricted and then reclassified to unrestricted net assets upon expiration of time restrictions.

Promises To Give

Contributions are recognized when the donor makes a promise to give to the entity that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Decreases in promises to give after the contribution was initially recorded are recorded as bad debt losses in the period the decline is determined.

Contributed Services

The entity's Board of Directors and volunteers donate significant amounts of time to the various programs and operations of the entity. Contributed services that (a) create or improve long-lived assets or (b) require specialized skills provided by individuals possessing those skills that would typically need to be purchased if not provided by donation meet the requirement for recognition in the financial statements. The value of services meeting the requirements for recognition in the financial statements was \$ 34,253 for the year ended December 31, 2010. The value of the contributed service is included in contributions in the statement of activities at its fair value. The correlating expense of \$ 19,863 is included in capital campaign on the statement of functional expenses and \$ 14,390 is included in fixed assets on the statement of financial position.

**POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2010**  
**(Continued)**

**Note #2 - Summary Of Significant Accounting Policies (Continued)**

Donated Property And Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the entity reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The entity reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Gifts-In-Kind

Material gifts-in-kind used by the entity (food) are recorded as income and expense at the time the items are placed in service or distributed. Numerous donations were made by individual churches and other service organizations. The value of these food donations have not been estimated by management and are not reflected on these statements.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among programs and supporting services based on employee time estimates, program utilization, square footage or other appropriate usage factors.

Cash And Cash Equivalents

For purposes of the statement of cash flows, the entity considers all cash on hand, gift cards, checking and money market accounts, and investments to be cash equivalents.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statement of financial position as required by the Investments – Debt and Equity Securities Topic of the FASB Accounting Standards Codification. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by donors are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Fixed Assets

The entity has a capitalization policy that all acquisitions of property and equipment and all expenditures for repairs, maintenance, renewals and betterments over \$ 3,000 that materially prolong the useful lives of assets are capitalized. Property, equipment and improvements are carried at cost. Depreciation is provided over the estimated lives of the respective assets on a straight-line basis.

Deferred Revenue

Deferred revenue includes a \$ 100,000 contribution to the new building received from First Presbyterian Church. As of December 31, 2010, the church congregation had not yet approved the contribution. The contribution received will be recognized as revenue on the December 31, 2011 financial statements.

**POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2010**  
**(Continued)**

**Note #2 - Summary Of Significant Accounting Policies (Continued)**

Concentrations of Credit Risk

Financial instruments that potentially subject the entity to concentration of credit risk consist of investments in various funds (Note #4).

Date of Management's Review

Management has evaluated subsequent events through June 17, 2011, the date on which the financial statements were available to be issued.

**Note #3 - Cash**

At December 31, 2010, cash totaling \$ 221,478 consists of \$ 42,978 non-interest bearing accounts and \$ 178,500 interest bearing accounts.

Donor imposed restrictions of cash are as follows:

UNRESTRICTED	\$ 61,652
TEMPORARILY RESTRICTED	
New Building Renovations	146,045
Special Needs For Indigent People	<u>13,781</u>
Total	<u>\$ 221,478</u>

**Note #4 - Investments**

Investments as of December 31, 2010 are summarized as follows:

	COST	MARKET VALUE
UNRESTRICTED		
Vanguard Asset Allocation Fund	\$ 1,391	\$ 1,133
Vanguard 500 Index Fund	27,209	25,060
TEMPORARILY RESTRICTED		
Vanguard Prime Money Market	<u>21,670</u>	<u>21,670</u>
Total	<u>\$ 50,270</u>	<u>\$ 47,863</u>

**Note #5 - Promises To Give**

Unconditional promises to give at December 31, 2010 consist of the following:

Restricted for New Building Renovations	\$ 165,353
Less: Unamortized Discount	<u>(8,248)</u>
Net Unconditional Promises To Give	<u>\$ 157,105</u>
Receivable In Less Than One Year	\$ 53,379
Receivable In One To Four Years	<u>103,726</u>
Total	<u>\$ 157,105</u>

**POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2010**  
**(Continued)**

**Note #5 - Promises To Give (Continued)**

Unconditional promises to give due in more than one year are reflected at the preset time of estimated future cash flows using a discount rate of 3%. Promises to give recognized in the fiscal year ended December 31, 2010 are from a Capital Campaign Fund drive to raise monies needed for the renovation of the building purchased at 57 North Franklin Street, Pottstown, Pennsylvania.

**Note #6 - Fixed Assets**

	COST	DEPRECIATION TAKEN TO DATE	NET BOOK VALUE	CURRENT YEAR DEPRECIATION
Building And Improvement	\$ 74,717	\$ 0	\$ 74,717	\$ 0
Furniture And Equipment	<u>18,500</u>	<u>0</u>	<u>18,500</u>	<u>0</u>
Total	<u>\$ 93,217</u>	<u>\$ 0</u>	<u>\$ 93,217</u>	<u>\$ 0</u>

On January 28, 2010, the entity purchased a building at 57 North Franklin Street, Pottstown, Pennsylvania for \$ 1. In addition to the purchase price of \$ 1, the entity was also responsible for paying judgments against the property. The total price paid for the property was \$ 12,053.

As of the date of this report, the entity does not have a use and occupancy permit from the Borough of Pottstown and has not moved into its new location. Improvements made to the building as of December 31, 2010 total \$ 62,664. A fifty percent (50%) deposit on kitchen equipment was made for \$ 18,500.

**Note #7 - Temporarily Restricted Net Assets**

Temporarily restricted net assets at December 31, 2010 are available for the following purposes:

New Building Renovations	\$ 224,820
Special Needs For Indigent People	<u>13,781</u>
Total	<u>\$ 238,601</u>

**Note #8 - Grants**

Grants received at December 31, 2010 consist of the following:

Chester County Foundation	\$ 5,000
Emergency Food And Shelter Program	10,000
Montgomery County Community Action Development Commission (CADCOM) – Karetas & Food Bank	23,462
Montgomery County Foundation	4,000
Pottstown Health And Wellness Foundation	36,204
TJX Foundation	2,500
Wal-Mart Foundation	500
W. W. Smith Charitable Trust	<u>15,000</u>
Total	<u>\$ 96,666</u>

**POTTSTOWN CLUSTER OF RELIGIOUS COMMUNITIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2010**  
**(Continued)**

**Note #9 - Rent**

The entity leases the building located at 137 Walnut Street, Pottstown, Pennsylvania. The lease is month-to-month with monthly rental payments of \$ 1,359.75. Rent expense for the year ended December 31, 2010 is \$ 16,317 and is included in occupancy on the statement of functional expenses.

**Note #10 - Lease Commitment**

The Organization leases a copier for \$ 227.13 per month for 60 months and expiring in August 2013. Future minimum lease payments are:

2011	\$	2,052
2012	\$	2,052
2013	\$	1,368

**Note #11 - Commitments And Contingencies**

Commitments

**Contracts**

The entity entered into numerous contracts for the new building renovations. As of December 31, 2010 and through the date of this report, contract commitments total \$ 313,853.

Contingencies

**Compensated Absences**

The entity's personnel policy provides certain benefits to regular full-time and regular part-time employees including vacation, sick and personal days. Presently the entity has not recorded the related liability for these compensated absences. The approximate value at December 31, 2010 is \$ 4,018.

**CADCOM Grant**

The entity had \$ 29,171 remaining at December 31, 2010 from the 2010/2011 CADCOM grant for the food cupboard and soup kitchen. This grant is to be spent by June 30, 2011.

**Note #12 - Risk Management**

The entity is exposed to various risks of loss related to torts; theft of or damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. Significant losses are covered by commercial insurance for all areas of which the entity retains risks of loss.

**Note #13 - Subsequent Event**

In March 2011, the entity signed a demand grid note (line-of-credit) with First Niagara Bank for \$ 250,000. The proceeds may be used for working capital. Interest charged on the unpaid principal balance is at the prime rate. The note is secured by the real estate located at 57 North Franklin Street, Pottstown, Pennsylvania. As of the date of this report, no advances have been made on the line-of-credit.