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Part III

Statement of Program Service Accomplishments

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

1

Briefly describe the organization's mission

CITIZENS ENERGY CORPORATION PROVIDES LOW-COST ENERGY & ENERGY SERVICES TO LOW-INCOME FAMILIES & PROMOTES THE DEVELOPMENT OF BETTER RELATIONS BETWEEN ENERGY PRODUCERS & ENERGY CONSUMERS

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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ 448,725 including grants of \$) (Revenue \$ 460,441)

NATURAL GAS ASSISTANCE FUND DURING 1984, CITIZENS ENERGY CORPORATION BEGAN A NATURAL GAS ASSISTANCE PROGRAM FOR THE PURPOSE OF PROVIDING THE BENEFIT OF LOWER-COST NATURAL GAS TO LOW-INCOME & ELDERLY PEOPLE THROUGHOUT THE UNITED STATES THE ASSISTANCE FUND IS ADMINISTERED BY LOCAL SOCIAL SERVICES AGENCIES WITHIN THEIR AREA TO PROVIDE GRANTS TO NEEDY USERS

4b

(Code) (Expenses \$ 360,689 including grants of \$) (Revenue \$ 400,000)

DISTRIGAS PROGRAM DURING 2005, CITIZENS ENERGY CORPORATION IN PARTNERSHIP WITH DISTRIGAS OF MASSACHUSETTS, CREATED AN ASSISTANCE PROGRAM TO HELP MASSACHUSETTS NATURAL GAS CUSTOMERS IN NEED PAY THEIR HOME HEATING COSTS NATURAL GAS CUSTOMERS WHO HAVE EXHAUSTED THEIR FEDERAL FUEL ASSISTANCE OR WHO ARE INELIGIBLE TO RECEIVE THEM BUT ARE STILL IN NEED OF ASSISTANCE ARE ELIGIBLE TO RECEIVE \$150 CREDIT ON THEIR GAS UTILITY BILLS ** SEE SCHEDULE O **

4c

(Code) (Expenses \$ 235,700 including grants of \$) (Revenue \$)

THE SHELTER PROGRAM PROVIDES HEATING ASSISTANCE FOR HOMELESS SHELTERS

4d

Other program services (Describe in Schedule O)

(Expenses \$ 110,250 including grants of \$ 110,250) (Revenue \$ 5,275,588)

4e

Total program service expenses

\$ 1,155,364

Form 990 (2011)

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		No
2	Is the organization required to complete Schedule B, Schedule of Contributors(see instructions)? 	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5	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? If "Yes," complete Schedule C, Part III		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II 		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 		No
11	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		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	Yes	
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? If "Yes," complete Schedule D, Part VII. 		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. 		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. 	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. 		No
f	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)? If "Yes," complete Schedule D, Part X. 	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional 	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Part I		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Part II and IV		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Part III and IV		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements		

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 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>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
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>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	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 owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
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>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

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

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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 ☒

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1a	5		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	4
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	No
14	Did the organization have a written document retention and destruction policy?	14	No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	Yes
	If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	Yes

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed MA
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. ERNEST PANOS 88 BLACK FALCON AVE BOSTON, MA 02210 (617) 338-6300

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, and **current** key employees 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, or 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 organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) JOSEPH P KENNEDY II CHAIRMAN, CEO, & PRESIDENT	10 0	X		X				86,311	641,343	173,582
(2) WILLIAM F ACHTMEYER DIRECTOR	1 0	X						2,000	0	0
(3) RANDY GREENE DIRECTOR	1 0	X						2,000	0	0
(4) PATRICK JONES DIRECTOR	1 0	X						2,000	0	0
(5) EVELYN F MURPHY DIRECTOR	1 0	X						0	0	0
(6) PETER F SMITH CHIEF OPERATING OFFICER	10 0			X				58,212	479,242	79,878
(7) ERNEST J PANOS CFO	10 0			X				43,625	255,875	29,480
(8) ELIZABETH K KENNEDY DIRECTOR OF MARKETING	10 0				X			37,778	234,796	74,190
(9) BRIAN O'CONNOR DIRECTOR OF COMMUNICATIONS	10 0					X		32,741	153,222	24,430
(10) TIMOTHY J MINOGUE ACCOUNTING MANAGER	10 0					X		21,235	88,705	22,414
(11) JOSEPH A MORAN III CFO, TREASURER & CLERK	0 0						X	0	124,879	22,596

Part VII

1b	Sub-Total	▼			
c	Total from continuation sheets to Part VII, Section A	▼			
d	Total (add lines 1b and 1c)	▼	285,902	1,978,062	426,570

2 Total number of individuals (including but not limited to those I
\$100,000 of reportable compensation from the organization) 0

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

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. Report compensation for the calendar year ending with or within the organization's tax year.

(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 of compensation from the organization ►0

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	400,000			
	g	Noncash contributions included in lines 1a-1f \$ _____					
	h	Total. Add lines 1a-1f			400,000		
Program Service Revenue	2a		Business Code				
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f			0		
	Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		475,353		454,515
4		Income from investment of tax-exempt bond proceeds . .		0			
5		Royalties		0			
6a		Gross rents	(i) Real 0 (ii) Personal 0				
b		Less rental expenses					
c		Rental income or (loss)	0 0				
d		Net rental income or (loss)		0			
7a		Gross amount from sales of assets other than inventory	(i) Securities 2,320,142 (ii) Other 0				
b		Less cost or other basis and sales expenses					
c		Gain or (loss)	2,320,142 0				
d		Net gain or (loss)		2,320,142			2,320,142
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a 0				
b		Less direct expenses	b				
c		Net income or (loss) from fundraising events . .		0			
9a		Gross income from gaming activities See Part IV, line 19	a 0				
b		Less direct expenses	b				
c		Net income or (loss) from gaming activities . .		0			
10a		Gross sales of inventory, less returns and allowances	a 2,133,510				
b		Less cost of goods sold	b 1,673,069				
c		Net income or (loss) from sales of inventory . .		460,441	460,441		
		Miscellaneous Revenue	Business Code				
11a		MANAGEMENT FEE INCOME	900099	5,000,000	5,000,000		
b		SKYCITIZENS	900099	275,588	275,588		
c	CAPITAL DISTRIBUTION INCOME	900099	241,182			241,182	
d	All other revenue						
e	Total. Add lines 11a-11d			5,516,770			
12	Total revenue. See Instructions			9,172,706	5,736,029	454,515	2,582,162

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)

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	110,250	110,250		
2	Grants and other assistance to individuals in the United States See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	238,459		238,459	0
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	199,138	28,398	170,740	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	9,525		9,525	
9	Other employee benefits	36,289	18,202	18,087	
10	Payroll taxes	51,024	2,130	48,894	
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	10,773		10,773	
c	Accounting	56,146		56,146	
d	Lobbying	0			
e	Professional fundraising See Part IV, line 17	0			
f	Investment management fees	79,846		79,846	
g	Other	0			
12	Advertising and promotion	7,545		7,545	
13	Office expenses	29,674	2,359	27,315	
14	Information technology	18,509		18,509	
15	Royalties	0			
16	Occupancy	51,321		51,321	
17	Travel	3,448		3,448	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0			
23	Insurance	8,861		8,861	
24	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)				
a	NATURAL GAS ASSISTANCE PROGRAM	448,725	448,725		
b	SHELTER ASSISTANCE PROGRAM	235,700	235,700		
c	DISTRIGAS PROGRAM	309,600	309,600		
d	MISCELLANEOUS EXPENSES	832		832	
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	1,905,665	1,155,364	750,301	0
26	Joint costs. Check here ☐ 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				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			0	1	0
	2	Savings and temporary cash investments			1,439,081	2	1,603,445
	3	Pledges and grants receivable, net			0	3	0
	4	Accounts receivable, net			566,045	4	538,080
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			0	5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L			0	6	0
	7	Notes and loans receivable, net			0	7	0
	8	Inventories for sale or use			0	8	0
	9	Prepaid expenses and deferred charges			27,747	9	28,132
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a	241,313			
	b	Less: accumulated depreciation	10b	241,313		10c	
	11	Investments—publicly traded securities			49,400,509	11	46,729,637
	12	Investments—other securities. See Part IV, line 11			0	12	0
	13	Investments—program-related. See Part IV, line 11			0	13	0
	14	Intangible assets			0	14	0
	15	Other assets. See Part IV, line 11			13,304,345	15	12,755,720
16	Total assets. Add lines 1 through 15 (must equal line 34)			64,737,727	16	61,655,014	
Liabilities	17	Accounts payable and accrued expenses			725,054	17	757,221
	18	Grants payable			0	18	0
	19	Deferred revenue			0	19	0
	20	Tax-exempt bond liabilities			0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			0	21	0
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			0	22	0
	23	Secured mortgages and notes payable to unrelated third parties			0	23	0
	24	Unsecured notes and loans payable to unrelated third parties			0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			0	25	0
	26	Total liabilities. Add lines 17 through 25			725,054	26	757,221
	Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
27		Unrestricted net assets			57,928,503	27	54,208,821
28		Temporarily restricted net assets			6,084,170	28	6,688,972
29		Permanently restricted net assets			0	29	0
Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.							
30		Capital stock or trust principal, or current funds				30	
31		Paid-in or capital surplus, or land, building or equipment fund				31	
32		Retained earnings, endowment, accumulated income, or other funds				32	
33		Total net assets or fund balances			64,012,673	33	60,897,793
34	Total liabilities and net assets/fund balances			64,737,727	34	61,655,014	

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	9,172,706
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,905,665
3	Revenue less expenses Subtract line 2 from line 1	3	7,267,041
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	64,012,673
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-10,381,921
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	60,897,793

Part XII Financial Statements and Reporting

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

		Yes	No
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?	2a	No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes
c	If "Yes," to 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	2c	Yes
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 separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

SCHEDULE D
(Form 990)

Supplemental Financial Statements

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

2011

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b

Attach to Form 990. See separate instructions.

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number
04-2691955

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?	
	Yes No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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	
	Yes 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)

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a–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 Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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 170(h)(4)(B)(ii)?

Yes

No

9

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

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

b

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

(i)

Revenues included in Form 990, Part VIII, line 1

▶ \$

(ii)

Assets included in Form 990, Part X

▶ \$

2

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

a

Revenues included in Form 990, Part VIII, line 1

▶ \$

b

Assets included in Form 990, Part X

▶ \$

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

Cat No 52283D

Schedule D (Form 990) 2011

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

3 Using the organization’s accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a** ☐ Public exhibition
- d** ☐ Loan or exchange programs
- b** ☐ Scholarly research
- e** ☐ Other
- c** ☐ Preservation for future generations

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

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

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

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

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

	Amount
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 Investment earnings or 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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	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 property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		45,673	45,673	0
d Equipment		7,878	7,878	0
e Other		187,762	187,762	0
Total. Add lines 1a-1e <i>(Column (d) should equal Form 990, Part X, column (B), line 10(c).)</i> ▶				0

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	19,172,706
2	Total expenses (Form 990, Part IX, column (A), line 25)	1,905,665
3	Excess or (deficit) for the year Subtract line 2 from line 1	7,267,041
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net) Add lines 4 - 8	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	7,267,041

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	18,753,494
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments	2a-2,092,281
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV)	2d
e	Add lines 2a through 2d	2e-2,092,281
3	Subtract line 2e from line 1	310,845,775
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-1,673,069
c	Add lines 4a and 4b	4c-1,673,069
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	59,172,706

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	13,578,734
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities	2a
b	Prior year adjustments	2b
c	Other losses	2c
d	Other (Describe in Part XIV)	2d1,673,069
e	Add lines 2a through 2d	2e1,673,069
3	Subtract line 2e from line 1	31,905,665
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
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	51,905,665

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, 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.

Identifier	Return Reference	Explanation
FIN48	PART X, LINE 2	CEC IS A NOT-FOR-PROFIT ORGANIZATION AND IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(4) OF THE INTERNAL REVENUE CODE. HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE ORGANIZATION'S TAX-EXEMPT PURPOSE IS SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME. DURING THE YEARS ENDED DECEMBER 31, 2011 AND 2010, CEC DID NOT HAVE ANY UNRELATED BUSINESS TAX INCOME.
OTHER REVENUE ON RETURN BUT NOT ON BOOKS	SCHEDULE D, PART XII, LINE 4B	COST OF NATURAL GAS (\$1,673,069)
OTHER EXPENSES ON BOOKS BUT NOT ON RETURN	SCHEDULE D, PART XIII, LINE 2D	COST OF NATURAL GAS \$1,673,069

Additional Data

Software ID:

Software Version:

EIN: 04-2691955

Name: CITIZENS ENERGY CORPORATION

Form 990, Schedule D, Part IX, - Other Assets

(a) Description	(b) Book value
INVESTMENTS IN AFFILIATE SWC	1,016,720
SUNRISE POWERLINK PROJECT	5,951,000
SOLAR HOLDINGS LLC	2,847,000
ALDER STREAM WIND PROJECT	675,000
CHEYENNE RIVER WIND PROJECT	1,093,000
ROSEBUD WIND PROJECT	333,000
IMPERIAL VALLEY PROJECT	840,000
OTHER	0

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
CITIZENS ENERGY CORPORATION

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2011

Open to Public
Inspection

Employer identification number
04-2691955

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) BEST BUDDIES INTERNATIONAL100 SE 2ND ST 2200 MIAMI,FL 33131	52-1614576	501(C)(3)	10,000				UNRESTRICTED
(2) ROBERT F KENNEDY CENTER1300 19TH ST NW SUITE 750 WASHINGTON,DC 20036	13-2522784	501(C)(3)	28,500				UNRESTRICTED
(3) EDWARD KENNEDY INSTITUTE FOR THE SENATE400 ATLANTIC AVE BOSTON,MA 02110	02-0705535	501(C)(3)	15,000				UNRESTRICTED

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3

3

Enter total number of other organizations listed in the line 1 table

0

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
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Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number

04-2691955

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain.	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. ☐ Compensation committee ☒ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a Yes	
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b Yes	
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	No
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III.	5b	No
6 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III.	6b	No
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7	No
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8	No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JOSEPH P KENNEDY II	(i)	86,311	0	0	3,063	4,472	93,846	0
	(ii)	258,934	356,325	26,084	152,632	13,415	807,390	0
(2) PETER F SMITH	(i)	58,212	0	0	3,063	4,189	65,464	0
	(ii)	174,637	300,000	4,605	60,060	12,566	551,868	0
(3) JOSEPH A MORAN III	(i)	0	0	0	0	0	0	0
	(ii)	0	0	124,879	6,244	16,352	147,475	0
(4) ELIZABETH K KENNEDY	(i)	37,778	0	0	3,063	0	40,841	0
	(ii)	113,333	120,000	1,463	71,127	0	305,923	0
(5) BRIAN O'CONNOR	(i)	32,741	0	0	2,325	3,783	38,849	0
	(ii)	98,222	55,000	0	6,974	11,348	171,544	0
(6) ERNEST J PANOS	(i)	43,625	0	0	3,063	4,307	50,995	0
	(ii)	130,875	125,000	0	9,188	12,922	277,985	0

Part III

Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
SEVERANCE PAYMENT	SCHEDULE J, PART I, QUESTION 4A	DURING 2010, AFTER TWENTY-SIX YEARS OF SERVICE, CFO, TREASURER, AND CLERK, JOSEPH A. MORAN III LEFT THE COMPANY. BEGINNING ON DECEMBER 1, 2010, AND CONTINUING THROUGH NOVEMBER 30, 2012, HE WILL BE PAID, IN SEMI-MONTHLY INSTALLMENTS, A TOTAL OF \$274,429 BY CITIZENS ENTERPRISES CORPORATION, A RELATED ORGANIZATION OF CITIZENS ENERGY CORPORATION.
SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	SCHEDULE J, PART I, QUESTION 4B	JOSEPH P. KENNEDY, PETER F. SMITH, AND ELIZABETH KENNEDY PARTICIPATE IN A NONQUALIFIED SUPPLEMENTAL RETIREMENT PLAN.

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493320079542	
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 to provide any additional information. ▶ Attach to Form 990 or 990-EZ.			OMB No 1545-0047
					2011
					Open to Public Inspection
Name of the organization CITIZENS ENERGY CORPORATION				Employer identification number 04-2691955	

Identifier	Return Reference	Explanation
ORGANIZATIONS MISSION	PART III, QUESTION 1	CITIZENS ENERGY CORPORATION EXISTS TO HELP MAKE LIFE'S BASIC NEEDS MORE ACCESSIBLE AND AFFORDABLE. BEGINNING IN 1979 WITH OIL-TRADING VENTURES IN LATIN AMERICA AND AFRICA, CITIZENS ENERGY CORPORATION HAS USED REVENUES FROM COMMERCIAL ENTERPRISES TO CHANNEL MILLIONS OF DOLLARS INTO CHARITABLE PROGRAMS IN THE UNITED STATES AND ABROAD. WHETHER HEATING THE HOMES OF THE ELDERLY AND POOR IN MASSACHUSETTS, LOWERING THE COST OF PRESCRIPTION DRUGS FOR MILLIONS OF AMERICANS, OR STARTING SOLAR HEATING PROJECTS IN JAMAICA AND VENEZUELA, CITIZENS ENERGY CORPORATION CREATES SOCIAL VENTURES AS INNOVATIVE AS THE BUSINESSES THAT FINANCE THEM. PROGRAM SERVICE ACCOMPLISHMENT #2. PART III, LINE 4B. DISTRIGAS PROGRAM. DURING 2005, CITIZENS ENERGY CORPORATION IN PARTNERSHIP WITH DISTRIGAS OF MASSACHUSETTS, CREATED AN ASSISTANCE PROGRAM TO HELP MASSACHUSETTS NATURAL GAS CUSTOMERS IN NEED PAY THEIR HOME HEATING COSTS. NATURAL GAS CUSTOMERS WHO HAVE EXHAUSTED THEIR FEDERAL FUEL ASSISTANCE OR WHO ARE INELIGIBLE TO RECEIVE THEM BUT ARE STILL IN NEED OF ASSISTANCE ARE ELIGIBLE TO RECEIVE \$150 CREDIT ON THEIR GAS UTILITY BILLS. CITIZENS ENERGY'S OIL HEAT ASSISTANCE PROGRAM THAT WAS ESTABLISHED IN 1998 TO ALLOW PEOPLE IN NEED TO PURCHASE LOW-COST HEATING OIL TO SUPPLEMENT EXISTING ASSISTANCE PROGRAMS WAS EXPANDED IN 2005. IN CONJUNCTION WITH CITGO PETROLEUM AND THE OPERATIONS WERE TRANSFERRED TO AN AFFILIATED NOT-FOR PROFIT COMPANY, CITIZENS PROGRAMS CORPORATION, WHO CONTRACTS WITH CITIZENS ENERGY CORPORATION TO OPERATE THE PROGRAM ON ITS BEHALF. PROGRAM EXPENDITURES, REPRESENTING PAYMENTS TO OIL DEALERS, UNDER THIS PROGRAM IN 2011 TOTALED \$39.4 MIL. OTHER PROGRAM SERVICE ACCOMPLISHMENT. PART III, LINE 4D. DIRECT GRANTS AND DONATIONS.
GOVERNING BODY AND MANAGEMENT	PART VI, SECTION A, QUESTIONS 2, 6, 7A & B	Q 2 - JOSEPH P. KENNEDY II, CHAIRMAN, CEO, AND PRESIDENT, AND ELIZABETH K. KENNEDY, DIRECTOR OF MARKETING HAVE A FAMILY RELATIONSHIP. Q 6 - THE ORGANIZATION HAS ONE MEMBER, JPK HOLDINGS, LLC. Q 7A - THE MEMBER ELECTS ALL MEMBERS OF THE GOVERNING BODY. Q 7B - UNDER MASSACHUSETTS LAW CERTAIN EXTRAORDINARY CORPORATE ACTIONS REQUIRE APPROVAL OF THE MEMBER.
FORM 990 REVIEW PROCESS	PART VI, SECTION A, QUESTION 11B	THE FORM 990 IS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY PRIOR TO FILING ELECTRONICALLY BY E-MAIL BEFORE THE DUE DATE FOR REVIEW. THE INFORMATION REQUIRED FOR THE FORM 990 IS ACCUMULATED BY CITIZENS ENERGY CORPORATION'S ACCOUNTING STAFF DURING PREPARATION OF THE AUDITED FINANCIAL STATEMENTS. THIS INFORMATION IS THEN PROVIDED TO OUTSIDE TAX CONSULTANTS, REVIEWED BY CITIZENS ENERGY CORPORATION'S MANAGEMENT AND THEN PRESENTED TO THE BOARD OF DIRECTORS.
CONFLICT OF INTEREST POLICY	PART VI, SECTION B, QUESTION 12C	SENIOR MANAGEMENT OF THE ORGANIZATION MONITORS AND ENFORCES COMPLIANCE OF THE CONFLICT OF INTEREST POLICY UPON BECOMING AWARE OF ANY POTENTIAL CONFLICT. THE ISSUE IS THEN REFERRED TO CITIZENS ENERGY CORPORATION'S GENERAL COUNSEL FOR REVIEW AND ADVICE AND, IF NECESSARY, TO THE CONFLICTS COMMITTEE OF THE BOARD OF DIRECTORS FOR RESOLUTION.
OFFICER COMPENSATION POLICY	PART VI, SECTION B, QUESTION 15A & B	AN INDEPENDENT HUMAN RESOURCES CONSULTING FIRM IS COMMISSIONED ON AN ANNUAL BASIS TO PRESENT REASONABLENESS LETTERS FOR THE CEO, OFFICERS AND KEY EMPLOYEES. THE HRC FIRM DOES THIS UNDER THE INTERMEDIATE SANTION REGULATIONS FOR NON-PROFITS TAKING INTO CONSIDERATION JOB RESPONSIBILITIES AND COMPARABLE DATA UTILIZING BENCHMARK DATABASES FROM SEVERAL SOURCES IN THE MARKETPLACE. A LETTER DESCRIBING THE METHODOLOGY AND RESULTING REASONALBENESS OF THE COMPENSATION ON A 50TH AND 75TH PERCENTILE BASIS IS THEN GIVEN TO THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL. JOSPEH P. KENNEDY II RECUSES HIMSELF FROM ALL DISCUSSION AND VOTING CONCERNING HIS COMPENSATION OR THE COMPENSATION OF ELIZABETH K. KENNEDY.
PUBLIC DISCLOSURE POLICY	PART VI, SECTION C, QUESTION 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REASONABLE REQUEST OR BY REFERRAL TO PUBLIC RECORDS. DOCUMENTS ARE AVAILABLE AS PUBLIC RECORDS THROUGH THE OFFICE OF THE MASSACHUSETTS SECRETARY OF STATE (ARTICLES OF ORGANIZATION) AND THE OFFICE OF THE MASSACHUSETTS ATTORNEY GENERAL (BY-LAWS AND ANNUAL FINANCIAL STATEMENTS). THE CONFLICTS OF INTEREST POLICY IS NOT MADE AVAILABLE TO THE PUBLIC.
OTHER CHANGES TO NET ASSETS	PART XII, LINE 5	UNREALIZED GAINS (2,092,281). INVESTMENTS IN JOINT VENTURES THROUGH CENT. SUNRISE POWER LINK (5,591,000). IVRTP (840,000). CHEYENNE RIVER (1,093,000). ALDER STREAM WIND (675,000). ROSEBUD WIND (333,000). SOLAR HOLDINGS LLC (2,847,000). UNREALIZED CHANGE IN JOINT VENTURE 3,449,360. TOTAL 10,381,921.
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME: JOSEPH P. KENNEDY II. TITLE: CHAIRMAN, CEO, & PRESIDENT. HOURS: 30.
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME: PETER F. SMITH. TITLE: CHIEF OPERATING OFFICER. HOURS: 30.
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME: ERNEST J. PANOS. TITLE: CFO. HOURS: 30.
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME: ELIZABETH K. KENNEDY. TITLE: DIRECTOR OF MARKETING. HOURS: 30.
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME: BRIAN O'CONNOR. TITLE: DIRECTOR OF COMMUNICATIONS. HOURS: 30.

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number
04-2691955

Part I

Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) ANGOLA EDUCATIONAL ASSISTANCE FUND 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3315141	EDUCATION	MA	501(C)(3)	PF	NA	Yes	
(2) CITIZENS CONSERVATION CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-2738092	ENERGY CONSER	MA	501(C)(3)	7	NA	Yes	
(3) CITIZENS PROGRAMS CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3340251	ENERGY SVCS	MA	501(C)(3)	PF	NA	Yes	
(4) CITIZENS HOMELESS CARE CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3569894	SHELTER SVCS	MA	501(C)(3)	7	NA	Yes	
(5) CITIZENS INT'L DEVELOPMENT FUND INC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3550798	HEALTH SVCS	MA	501(C)(3)	7	NA	Yes	

Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
See Additional Data Table												

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) CITIZENS ENTERPRISES CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3298489	HOLDING COMPANY	MA	CEC	C CORP	385,759	12,502,846	100 000 %
(2) CITIZENS INVESTMENTS LTD C/O MAPLES AND CALDER PO BOX 309 GRAND CAYMAN CJ 99-9999999	INVESTMENTS	CJ	NA	C CORP	12,015	102,322	100 000 %

Part V

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

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

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

Lease of facilities, equipment, or other assets to related organization(s)

j

Lease of facilities, equipment, or other assets from related organization(s)

k

Performance of services or membership or fundraising solicitations for related organization(s)

l

Performance of services or membership or fundraising solicitations by related organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

Other transfer of cash or property to related organization(s)

r

Other transfer of cash or property from related organization(s)

Yes

No

1a

Yes

1b

Yes

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

Yes

1n

Yes

1o

Yes

1p

Yes

1q

No

1r

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) CITIZENS ENTERPRISES CORPORATION	B	8,605,000	FMV
(2) CITIZENS ENTERPRISES CORPORATION	O	617,143	FMV
(3) CITIZENS PROGRAMS CORPORATION	P	5,000,000	FMV
(4)			
(5)			
(6)			

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

[illegible]

Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	
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Software ID:

Software Version:

EIN: 04-2691955

Name: CITIZENS ENERGY CORPORATION

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income (\$)	(g) Share of end-of-year assets (\$)	(h) Disproportionate allocations?		(i) Code V-UBI amount on Box 20 of K-1 (\$)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
CITIZENS HEALTH LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 74-3076575	HEALTH SERVICES	MA	NA	RELATED	0	0		No	0	Yes		100 000 %
CITIZENS SUNRISE TRANSMISSION LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 45-2804428	ELECTRIC GRID	DE	CENT	RELATED	0	0		No	0		No	100 000 %
AGAWAM SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 45-2737922	SOLAR	DE	CENT	RELATED	0	0		No	0		No	100 000 %
COUNTY ROAD SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 61-1653211	SOLAR	DE	CENT	RELATED	0	0		No	0		No	100 000 %
ROUTE 57 SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 61-1652665	SOLAR	DE	CENT	RELATED	0	0		No	0		No	100 000 %
WHATELY SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 45-2656935	SOLAR	DE	CENT	RELATED	0	0		No	0		No	100 000 %
CITIZENS SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 45-1682478	SOLAR	MA	CENT	RELATED	0	0		No	0		No	100 000 %
EBZ SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 37-1691953	SOLAR	MA	CITIZENS SOLAR	RELATED	0	0		No	0		No	100 000 %

Additional Data

Software ID:
Software Version:
EIN: 04-2691955
Name: CITIZENS ENERGY CORPORATION

Form 990, Special Condition Description:

Special Condition Description
