

Form **990-EZ**

Department of the Treasury  
Internal Revenue Service

# Short Form 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)  
 ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.  
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

**2009**

**Open to Public Inspection**

**A For the 2009 calendar year, or tax year beginning** July 1, **2009, and ending** June 30, **20** 10

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	<b>C Name of organization</b> <b>Cooperative Metropolitan Ministries, Inc</b>		<b>D Employer identification number</b> <b>04-6137247</b>
		Number and street (or P O box, if mail is not delivered to street address) <b>474 Centre St</b>	Room/suite	<b>E Telephone number</b> <b>617-244-3650</b>
		City or town, state or country, and ZIP + 4 <b>Newton, MA 02458</b>		<b>F Group Exemption Number</b> ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G Accounting Method**  Cash  Accrual  
Other (specify) ▶

**I Website:** ▶ www.coopmet.org

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

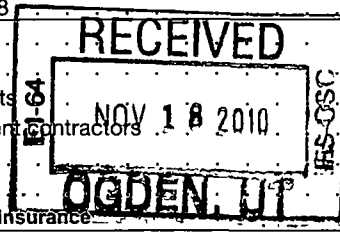
**J Tax-exempt status** (check only one) –  501(c) ( 3 ) ◀ (insert no)  4947(a)(1) or  527

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

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

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

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	101,129
	2	Program service revenue including government fees and contracts		2	14,698
	3	Membership dues and assessments		3	0
	4	Investment income		4	153
	5a	Gross amount from sale of assets other than inventory	5a	0	
	b	Less: cost or other basis and sales expenses	5b	0	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>			
	a	Gross revenue (not including \$ of contributions reported on line 1)	6a	5,813	
	b	Less: direct expenses other than fundraising expenses	6b	1,265	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	4,548		
7a	Gross sales of inventory, less returns and allowances	7a	0		
b	Less: cost of goods sold	7b	0		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0		
8	Other revenue (describe ▶ )	8	0		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	120,528		
Expenses	10	Grants and similar amounts paid (attach schedule)		10	0
	11	Benefits paid to or for members		11	0
	12	Salaries, other compensation, and employee benefits		12	72,888
	13	Professional fees and other payments to independent contractors		13	4,699
	14	Occupancy, rent, utilities, and maintenance		14	12,351
	15	Printing, publications, postage, and shipping		15	7,232
	16	Other expenses (describe ▶ <u>program expenses &amp; insurance</u> )	16	23,774	
17	<b>Total expenses.</b> Add lines 10 through 16	17	120,944		
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	(416)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	68,816
	20	Other changes in net assets or fund balances (attach explanation) <u>DEPRECIATION</u>		20	(2,000)
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	66,400



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

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	61,020	59,604
23	Land and buildings	0	0
24	Other assets (describe ▶ <u>equipment, accounts receivable</u> )	8,000	6,796
25	<b>Total assets</b>	69,020	66,400
26	<b>Total liabilities</b> (describe ▶ <u>Accounts payable</u> )	204	0
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	68,816	66,400

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

Cat No 106421

Form **990-EZ** (2009)

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<b>Part III Statement of Program Service Accomplishments</b> (See the instructions for Part III.)		<b>Expenses</b>	
What is the organization's primary exempt purpose? <u>Assist members with social action</u>		(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.			
<b>28</b>	<b>Youth peacemaking, empowerment, and leadership development: CMM's Interfaith Youth Initiative (IFYI) sponsors a summer peacemaker institute for teens, college, and graduate students, and year-round mentoring, arts projects, and a Day of Interfaith Youth Service and Civic Engagement.</b> (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	<b>45,668</b>
<b>29</b>	<b>Speakers, community forums, adult religious education forums, one-on-one congregational partnerships, service learning days, cultural events, and the Boston Interfaith Film Series.</b> (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	<b>51,377</b>
<b>30</b>	<b>Advocacy, civic engagement and public witness: CMM engages in nonpartisan educational and action efforts on key interfaith social justice, violence prevention, and environmental issues.</b> (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	<b>17,126</b>
<b>31</b>	<b>Other program services (attach schedule)</b> (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	<b>0</b>
<b>32</b>	<b>Total program service expenses (add lines 28a through 31a)</b>	<b>32</b>	<b>114,171</b>

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (See the instructions for Part IV.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Alexander Levering Kern 17 Ivaloo St., #8 Somerville MA 02143	Executive Director 20	\$40,417	0	0
Omar Abdul-Malik 122 Mt Auburn St. Cambridge MA 02138		0		
Polly Hamlen 10 Maxfield Street West Roxbury MA 02132	Vice President	0		
Kathleen Kelly 17 Marie Ave #1 Cambridge Ma 02139		0		
Mary Kay Klein 273 Perham St West Roxbury MA 02132		0		
Ronald Aamir Mahdi 70 Wellington Hill St. Mattapan MA 02126		0		
Carl Miller 173 Oak Hill Circle Concord MA 01742		0		
Bijoy Misra 180 Bedford Rd Lincoln MA 01773		0		
John Odams 540 Columbia Road Dorchester MA 02125	Treasurer	0		
Sean Osborne 129 Red Acre Road Stowe MA 01775		0		
Anne M Rousseau 15 Woodman St. #1 Jamaica Plain MA 02130	President	0		
Bruce Steiner 10 Northwood Drive #101 Sudbury MA 01776		0		
Peter Stringham 50 Longwood Ave #816 Brookline MA 02446		0		
Latifa Ziyad 74 Glenway Street Dorchester MA 02121	Vice President	0		
Nancy Zollers 154 Oliver Rd. Newton MA 02468		0		

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

		Yes	No
<b>33</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .		✓
<b>34</b>	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .		✓
<b>35</b>	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
<b>a</b>	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .		✓
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
<b>36</b>	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		✓
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> _____		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		✓
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? . . . . .		✓
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b> _____		
<b>39</b>	Section 501(c)(7) organizations. Enter:		
<b>a</b>	Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b> _____		
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b> _____		
<b>40a</b>	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
<b>b</b>	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		✓
<b>c</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____		
<b>d</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____		
<b>e</b>	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .		✓
<b>41</b>	List the states with which a copy of this return is filed. ▶ <b>MASS</b>		
<b>42a</b>	The organization's books are in care of ▶ <b>Alexander Kern</b> Telephone no. ▶ <b>617-244-3650</b> Located at ▶ <b>CMM, 474 Centre St, Newton, MA</b> ZIP + 4 ▶ <b>02458</b>		
<b>b</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)? . . . . .		✓
	If "Yes," enter the name of the foreign country: ▶ _____		
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . .		✓
	If "Yes," enter the name of the foreign country: ▶ _____		
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> _____		
<b>44</b>	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓
<b>45</b>	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓

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

- |   | Yes | No                                  |
|---|-----|-------------------------------------|
| 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . | 46  | <input checked="" type="checkbox"/> |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .   | 47  | <input checked="" type="checkbox"/> |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .   | 48  | <input checked="" type="checkbox"/> |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .   | 49a | <input checked="" type="checkbox"/> |
| b If "Yes," was the related organization a section 527 organization? . . . . .  | 49b | <input checked="" type="checkbox"/> |
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

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

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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

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

Sign Here ▶ *Alexander Levering Kern* Signature of officer      Date 11/12/10

▶ Alexander Levering Kern, Executive Director Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed ▶  Preparer's identifying number (See instructions) \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ \_\_\_\_\_ EIN ▶ \_\_\_\_\_ Phone no ▶ \_\_\_\_\_

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

SCHEDULE A  
(Form 990 or 990-EZ)

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

Cooperative Metropolitan Ministries, Inc

04 6137247

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
3 A hospital or 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)(vi). (Complete Part II.)
9 An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
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).

Table with 2 columns: Yes, No. Rows: 11g(i), 11g(ii), 11g(iii)

Table with 7 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization in col (i) listed in your governing document?, (v) Did you notify the organization in col (i) of your support?, (vi) Is the organization in col (i) organized in the US?, (vii) Amount of support. Includes a Total row.

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")	65,457	108,176	111,560	58,098	101,129	444,420
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
<b>4 Total.</b> Add lines 1 through 3	65,457	108,176	111,560	58,098	101,129	444,420
<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)						145,022
<b>6 Public support.</b> Subtract line 5 from line 4						299,398

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4	65,457	108,176	111,560	58,098	101,129	444,420
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	838	4,028	1,720	1,141	153	7,880
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	3,565	17,787	11,167	13,072	14,698	60,289
<b>11 Total support.</b> Add lines 7 through 10						512,589
<b>12</b> Gross receipts from related activities, etc (see instructions)					12	0
<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 2009 (line 6, column (f) divided by line 11, column (f))	14	58 %
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14	15	67 %
<b>16a 33 1/3% support test—2009.</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 checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2008.</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—2009.</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—2008.</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"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

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

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

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

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

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17	<b>18</b>	%

- 19a 33 1/3 % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3 % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

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

Area with horizontal dashed lines for supplemental information.



**COOPERATIVE METROPOLITAN  
MINISTRIES, INC.**

**Financial Statements  
and  
Accountants' Report**

**June 30, 2010**



**Daniel Dennis & Company LLP**  
*Certified Public Accountants*

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**Cooperative Metropolitan Ministries, Inc.**

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# Daniel Dennis & Company LLP

*Certified Public Accountants*

The Board of Directors

**Cooperative Metropolitan Ministries, Inc.**

## *Independent Accountants' Report*

We have reviewed the accompanying statement of financial position of Cooperative Metropolitan Ministries, Inc., (a non-profit corporation) as of June 30, 2010 and related statements of activities and cash flows for the year then ended, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Cooperative Metropolitan Ministries, Inc.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

*Daniel Dennis & Company LLP*

November 10, 2010

**Cooperative Metropolitan Ministries, Inc.**  
Statement of Financial Position  
June 30, 2010

***Assets***

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*Current Assets*

Cash	\$ 35,951
Accounts receivable	<u>796</u>
Total current assets	<u>36,747</u>

*Fixed Assets*

Equipment	25,596
Less: Accumulated depreciation	<u>19,596</u>
Total fixed assets	<u>6,000</u>

*Other Assets*

Restricted cash	<u>23,653</u>
Total assets	<u>\$ 66,400</u>

***Net Assets***

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*Net Assets*

Permanently restricted	\$ 20,650
Unrestricted	<u>45,750</u>
Total net assets	<u>\$ 66,400</u>

*See accompanying notes to financial statements and accountants' review report*

**Cooperative Metropolitan Ministries, Inc.**  
**Statement of Activities**  
**For the Year Ended June 30, 2010**

***Changes in unrestricted net assets***

***Revenue and Support***

Grants	\$ 51,551
Contributions	49,578
Special events revenue	5,813
Dividends and interest	153
Program income	<u>14,698</u>
Total revenue and support	<u>121,793</u>

***Operating Expenses***

Salaries	63,264
Payroll taxes and benefits	9,624
Rent	8,900
Accounting fees	4,699
Office supplies	3,764
Office equipment	1,266
Postage	3,468
Telephone	3,451
Insurance	2,074
Annual meeting	993
Program supplies and expense	16,360
Depreciation	2,000
Fund raising expense	1,265
Miscellaneous	<u>3,081</u>
Total operating expenses	<u>124,209</u>

Change in unrestricted net assets	(2,416)
Unrestricted net assets, July 1, 2009	<u>48,166</u>
Unrestricted net assets, June 30, 2010	<u><u>\$ 45,750</u></u>

***Permanently restricted net assets***

Balance unchanged	<u><u>\$ 20,650</u></u>
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***Total net assets***

Total changes in net assets	(2,416)
Total net assets, July 1, 2009	<u>68,816</u>
Total net assets, June 30, 2010	<u><u>\$ 66,400</u></u>

*See accompanying notes to financial statements and accountants' review report*

**Cooperative Metropolitan Ministries, Inc.**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2010**

<b>Operating Activities:</b>	
Change in net assets	\$ (2,416)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	2,000
Decrease in accounts payable	<u>(1,000)</u>
Net cash used by operating activities	<u>(1,416)</u>
<b>Investing Activities:</b> None	
<b>Financing Activities:</b> None	
Net decrease in cash	(1,416)
Cash, beginning of year	<u>37,367</u>
Cash, end of year	<u>\$ 35,951</u>

*See accompanying notes to financial statements and accountants' review report*

**Cooperative Metropolitan Ministries, Inc.**  
Notes to Financial Statements  
June 30, 2010

**1. *The Organization***

Cooperative Metropolitan Ministries, Inc. (CMM) is a not-for-profit organization, established under the laws of the Commonwealth of Massachusetts with tax exempt status under section 501c(3) of the Internal Revenue Code. CMM was incorporated to provide technical assistance for members to help facilitate social action.

**2. *Summary of Significant Account Policies***

*Basis of Accounting*

The CMM's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

*Fixed Assets*

Equipment is capitalized and carried at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. CMM capitalizes assets with a useful life of greater than one year and a cost of greater than \$500.

*Estimates*

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts in the financial statements. Actual results could differ from those estimates.

*Cash and Cash Equivalents*

CMM considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

*Contributions*

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of revenue, expenses and changes in net assets as net assets released from restrictions. Temporarily restricted contributions received where related restrictions are met in the same reporting period are classified as unrestricted revenue.

**Cooperative Metropolitan Ministries, Inc.**  
Notes to Financial Statements - *Continued*  
June 30, 2010

**2. *Summary of Significant Account Policies – Continued***

*Accounting for Planned Major Maintenance Activities*

CMM uses the direct expensing method to account for planned major maintenance activities, under which actual costs incurred are expensed directly when maintenance is performed.

*Financial Statement Presentation*

In accordance with GAAP, CMM is required to report information regarding its financial position and activities under three classes of net assets: unrestricted, temporarily restricted and permanently restricted.

*Income Taxes*

CMM is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is exempt from state income taxes under Chapter 180 of the Massachusetts General Laws. Accounting standards require the evaluation of tax positions taken or expected to be taken in CMM's tax returns to determine whether the tax positions are *more-likely-than-not* of being sustained by the applicable tax authority. Tax positions not deemed to meet the *more-likely-than-not* threshold, along with accrued interest and penalties thereon, would be recorded as an expense in the current year financial statements. Management has evaluated the tax positions taken in its previously filed returns and those expected to be taken in its 2010 returns and believes they are *more-likely-than-not* of being sustained if examined by taxing authorities. Consequently, the accompanying financial statements do not reflect any provision for income taxes.

*Fair Value of Financial Instruments*

The fair value of all reported assets and liabilities which represent financial instruments (none of which are held for trading purposes) approximate the carrying values of such amounts.

*Functional Expenses*

The costs of providing the program services and administration have been summarized on a functional basis. Accordingly, certain costs have been allocated based on direct charges and personnel time estimates.

*Subsequent Events*

CMM has evaluated subsequent events through November 10, 2010, which is the date the financial statements were available to be issued. No material subsequent events have occurred since June 30, 2010, that requires recognition or disclosure in this financial statement



**Cooperative Metropolitan Ministries**  
**Notes to Financial Statements - Continued**  
**June 30, 2010**

**3. Net Assets**

*Permanently Restricted*

CMM maintains permanently restricted net assets and has promoted public gifts with specific donor stipulations that the principal would be held inviolate and only the income used for programs and social services.

CMM does not distribute all cumulative net realized gains on permanently restricted net assets to protect the inviolate nature of the original corpus of permanently restricted gifts against potential market declines in the future. The cumulative net unrealized appreciation on investments is accounted for as unrestricted and is not available for distribution, except by the express action of the board of trustees of CMM.

**4. Lease Obligation**

CMM leases the office space on a tenant at will basis at a rate of \$742 per month. Rent expense was \$8,900 for the year ended June 30, 2010.

**5. Functional Expenses**

The breakdown of expenditures for the year ended June 30, 2010 is as follows:

<i>Description</i>	<i>Amount</i>	<i>Percentage</i>
Program services	\$ 108,077	87.0%
Management and general	11,610	9.3%
Fundraising	<u>4,522</u>	<u>3.6%</u>
Total	<u>\$ 124,209</u>	<u>100.0%</u>

**6. Credit Risk**

CMM maintains its cash and cash equivalents accounts at two financial institutions. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Periodically, balances on deposit may exceed insured limits however, CMM has not experienced any losses on its accounts, and monitors the credit-worthiness of the financial institutions with which it conducts business. Management believes CMM is not exposed to any significant credit risk with respect to its cash balances.

**7. Restricted Cash**

Restricted cash at June 30, 2010 consists of permanently restricted contributions.