

Return of Organization Exempt from Income Tax

2004

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2004 calendar year, or tax year beginning, 2004, and ending

- B Check if applicable. Address change, Name change, Initial return, Final return, Amended return, Application pending

C Name of organization: New England Grassroots Environment Fund. Address: P.O. Box 1057, Montpelier, VT 05601-1057

D Employer Identification Number: 03-0364677. E Telephone number: (802) 223-4622. F Accounting method: Accrual

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

G Web site: www.grassrootsfund.org

J Organization type: 501(c) 3

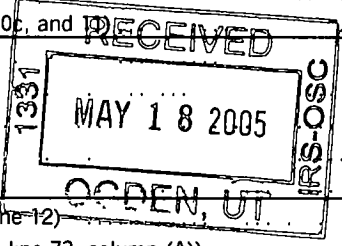
K Check here if the organization's gross receipts are normally not more than \$25,000.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: 1,456,210.

- H and I are not applicable to section 527 organizations. H (a) Is this a group return for affiliates? No. H (b) If 'Yes,' enter number of affiliates. H (c) Are all affiliates included? No. H (d) Is this a separate return filed by an organization covered by a group ruling? No. I Group Exemption Number. M Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, Total. Includes sub-rows for 1a-1c, 6a-6c, 8a-8c, 9a-9c, 10a-10c. Total revenue (12) is 1,456,210. Total expenses (17) is 605,645. Net assets at end of year (21) is 1,169,182.



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**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ 336,887. non-cash \$ 0.)	22 336,887.	336,887.		
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24			
25 Compensation of officers, directors, etc	25 67,500.	20,250.	23,625.	23,625.
26 Other salaries and wages	26 87,648.	68,019.	15,267.	4,362.
27 Pension plan contributions	27 5,764.	3,279.	1,445.	1,040.
28 Other employee benefits	28 15,880.	9,035.	3,981.	2,864.
29 Payroll taxes	29 11,869.	6,753.	2,975.	2,141.
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33 1,885.	1,072.	473.	340.
34 Telephone	34 4,397.	2,502.	1,102.	793.
35 Postage and shipping	35 1,902.	1,082.	477.	343.
36 Occupancy	36 10,854.	6,175.	2,721.	1,958.
37 Equipment rental and maintenance	37			
38 Printing and publications	38 3,122.	1,776.	783.	563.
39 Travel	39 5,068.	3,065.	1,165.	838.
40 Conferences, conventions, and meetings	40 24,138.	14,820.	5,419.	3,899.
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 731.	416.	183.	132.
43 Other expenses not covered above (itemize):				
a Contractual services	43a 15,403.	5,708.	9,695.	0.
b Copying	43b 2,572.	1,463.	645.	464.
c Insurance	43c 1,939.	1,103.	486.	350.
d Miscellaneous	43d 350.	198.	89.	63.
e See Other Expenses Stmt	43e 7,736.	7,102.	634.	0.
44 Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 605,645.	490,705.	71,165.	43,775.

Joint Costs. Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? <u>Support grassroots environmental work</u> All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a <u>Grant making - The organization provided 170 grants to fund community involvement in projects that address a variety of New England environmental issues.</u> (Grants and allocations \$ 336,887.)	428,222.
b <u>Education &amp; outreach - The organization conducted a number of conferences and workshops targeting both grantees and the general public which addressed a variety of mission-related subjects.</u> (Grants and allocations \$ 0.)	62,483.
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)	490,705.

**Part IV Balance Sheets** (See Instructions)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non-interest-bearing . . . . .	12,682.	45	31,469.
	46 Savings and temporary cash investments . . . . .	235,792.	46	235,202.
	47a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48a Pledges receivable . . . . .	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable . . . . .	0.	49	897,500.
	50 Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .		50	
	51a Other notes & loans receivable (attach sch)	51a		
	b Less: allowance for doubtful accounts . . . . .	51b	51c	
	52 Inventories for sale or use . . . . .		52	
	53 Prepaid expenses and deferred charges . . . . .		53	4,965.
	54 Investments – securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a Investments – land, buildings, & equipment: basis . . . . .	55a		
	b Less: accumulated depreciation (attach schedule)	55b	55c	
56 Investments – other (attach schedule) . . . . .		56		
57a Land, buildings, and equipment: basis	57a	6,775.		
b Less: accumulated depreciation (attach schedule) . . . . .	57b	4,570.	57c	
58 Other assets (describe <input type="checkbox"/> _____)		1,095.	58	
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .		249,569.	59	1,171,341.
LIABILITIES	60 Accounts payable and accrued expenses . . . . .	1,229.	60	2,159.
	61 Grants payable . . . . .		61	
	62 Deferred revenue . . . . .		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		63	
	64a Tax-exempt bond liabilities (attach schedule) . . . . .		64a	
	b Mortgages and other notes payable (attach schedule) . . . . .		64b	
	65 Other liabilities (describe <input type="checkbox"/> _____)		65	
66 <b>Total liabilities</b> (add lines 60 through 65) . . . . .		1,229.	66	2,159.
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.</b>			
	67 Unrestricted . . . . .	248,340.	67	155,182.
	68 Temporarily restricted . . . . .	0.	68	1,014,000.
	69 Permanently restricted . . . . .		69	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>			
	70 Capital stock, trust principal, or current funds . . . . .		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19; column (B) must equal line 21)	248,340.	73	1,169,182.
	74 <b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73)	249,569.	74	1,171,341.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See instructions.)

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	N/A
<b>b</b>	Amounts included on line <b>a</b> but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) _____ \$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line <b>a</b> minus line <b>b</b>	<b>c</b>	
<b>d</b>	Amounts included on line 12, Form 990 but not on line <b>a</b> :		
(1)	Investment expenses not included on line 6b, Form 990 . . . \$		
(2)	Other (specify) _____ \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> )	<b>e</b>	

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	N/A
<b>b</b>	Amounts included on line <b>a</b> but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) _____ \$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line <b>a</b> minus line <b>b</b>	<b>c</b>	
<b>d</b>	Amounts included on line 17, Form 990 but not on line <b>a</b> :		
(1)	Investment expenses not included on line 6b, Form 990 . . . \$		
(2)	Other (specify) _____ \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> ) . . . . .	<b>e</b>	

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
Cheryl King Fischer P.O. Box 1057 Montpelier, VT 05601	Executive Director 40	67,500.	2,850.	0.
Rich Davison P.O. Box 1057 Montpelier, VT 05601	Vice-President 3	0.	0.	0.
Dini Merz P.O. Box 1057 Montpelier, VT 05601	Treasurer 3	0.	0.	0.
Giola Perugini P.O. Box 1057 Montpelier, VT 05601	Director 2	0.	0.	0.
Theodore Smith P.O. Box 1057 Montpelier, VT 05601	Director 2	0.	0.	0.
See List of Officers, Etc. Statement		0.	0.	0.

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No  
 If 'Yes,' attach schedule -- see instructions

Part VI Other Information (See instructions)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity . . . . .		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . . If 'Yes,' attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .		X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year? . . . . .	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement . . . . .		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization? b If 'Yes,' enter the name of the organization ▶ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		X
81a	Enter direct and indirect political expenditures. See line 81 instructions . . . . . 81a 0.		
81b	Did the organization file Form 1120-POL for this year? . . . . .		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . .		X
82b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b N/A		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications? . . . . .	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	N/A	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? . . . . .	N/A	
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	N/A	
85c	Dues, assessments, and similar amounts from members . . . . .	N/A	
85d	Section 162(e) lobbying and political expenditures . . . . .	N/A	
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . .	N/A	
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . .	N/A	
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . . . .	N/A	
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . . .	N/A	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 . . . . .	N/A	
86b	Gross receipts, included on line 12, for public use of club facilities . . . . .	N/A	
87a	501(c)(12) organizations. Enter: a Gross income from members or shareholders . . . . .	N/A	
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX . . . . .		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under: section 4911 ▶ 0. , section 4912 ▶ 0. , section 4955 ▶ 0. . . . .		
89b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction . . . . .		X
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ 0.		
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization . . . . . ▶ 0.		
90a	List the states with which a copy of this return is filed ▶ None		
90b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions) . . . . .		3
91	The books are in care of ▶ Linn Syz Telephone number ▶ (802) 223-4622 Located at ▶ 50 State Street Montpelier, VT ZIP + 4 ▶ 05602		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 N/A		

**Part VII Analysis of Income-Producing Activities** (See instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	1,410.	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b Miscellaneous Income			01	3,260.	
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				4,670.	
105 Total (add line 104, columns (B), (D), and (E))					4,670.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	N/A

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See instructions.)

N/A

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See instructions)

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

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If 'Yes' to (b) file Form 8870 and Form 4720 (see instructions)

Please Sign Here  
 Under penalties of perjury, I declare that I have examined this return, including any schedules or attachments, and the information therein is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which he or she has any knowledge.  
 Signature of officer: Richard H. Davis  
 Type or print name and title: RICHARD H. DAVIS

Paid Preparer's Use Only  
 Preparer's signature: Wallace W. Tapia  
 Firm's name (or yours if self-employed), address, and ZIP + 4:  
WALLACE W TAPIA PC  
PO BOX 5777  
BURLINGTON

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

**Organization Exempt Under**  
**Section 501(c)(3)**

OMB No 1545-0047

**(Except Private Foundation) and Section 501(e), 501(f), 501(k),**  
**501(n), or Section 4947(a)(1) Nonexempt Charitable Trust**

**2004**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information — (See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

Name of the organization

New England Grassroots Environment Fund

Employer identification number

03-0364677

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See instructions. List each one. If there are none, enter 'None'.)

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
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-----				
Total number of other employees paid over \$50,000 ▶	None			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See instructions. List each one (whether individuals or firms). If there are none, enter 'None'.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
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-----		
-----		
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Total number of others receiving over \$50,000 for professional services ▶	None	

**Part III** Statements About Activities (See instructions )

	Yes	No
<p><b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B )</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>		X
<p><b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions )</p> <p><b>a</b> Sale, exchange, or leasing of property?</p>		X
<p><b>b</b> Lending of money or other extension of credit?</p>		X
<p><b>c</b> Furnishing of goods, services, or facilities?</p>		X
<p><b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p> <p style="text-align: right;">See Part V, Form 990</p>	X	
<p><b>e</b> Transfer of any part of its income or assets?</p>		X
<p><b>3a</b> Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments.)</p>		X
<p><b>b</b> Do you have a section 403(b) annuity plan for your employees?</p>	X	
<p><b>4a</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?</p>		X
<p><b>b</b> Do you provide credit counseling, debt management, credit repair, or debt negotiation services?</p>		X

**Part IV** Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is. (Please check only **ONE** applicable box.)

- 5**  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i).
- 6**  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7**  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)
- 8**  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v).
- 9**  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state ▶ \_\_\_\_\_**
- 10**  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a**  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b**  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12**  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 charitable, etc, functions – subject to certain exceptions, and **(2) no more than 33-1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13**  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above, or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3) )

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above
Not Applicable	

- 14**  An organization organized and operated to test for public safety Section 509(a)(4). (See instructions.)



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) . . . . .	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	553,242.	540,721.	442,252.	472,565.	2,008,780.
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose					
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,530.	2,662.	5,185.	5,290.	14,667.
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
<b>23</b> Total of lines 15 through 22	554,772.	543,383.	447,437.	477,855.	2,023,447.
<b>24</b> Line 23 minus line 17	554,772.	543,383.	447,437.	477,855.	2,023,447.
<b>25</b> Enter 1% of line 23 . . . . .	5,548.	5,434.	4,474.	4,779.	

<b>26 Organizations described on lines 10 or 11:</b>	<b>a</b> Enter 2% of amount in column (e), line 24	<b>26a</b>	40,469.
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts		<b>26b</b>	1,092,253.
<b>c</b> Total support for section 509(a)(1) test: Enter line 24, column (e)		<b>26c</b>	2,023,447.
<b>d</b> Add: Amounts from column (e) for lines	<b>18</b> 14,667. <b>19</b>	<b>26d</b>	1,106,920.
	<b>22</b>	<b>26b</b> 1,092,253.	
<b>e</b> Public support (line 26c minus line 26d total)		<b>26e</b>	916,527.
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))		<b>26f</b>	45.30 %

**27 Organizations described on line 12:**

**a** For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year:

(2003) \_\_\_\_\_ (2002) \_\_\_\_\_ (2001) \_\_\_\_\_ (2000) \_\_\_\_\_

**b** For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year

(2003) \_\_\_\_\_ (2002) \_\_\_\_\_ (2001) \_\_\_\_\_ (2000) \_\_\_\_\_

<b>c</b> Add. Amounts from column (e) for lines:	<b>15</b> _____	<b>16</b> _____	
	<b>17</b> _____	<b>20</b> _____	<b>21</b> _____
<b>d</b> Add Line 27a total	_____	and line 27b total	_____
<b>e</b> Public support (line 27c total minus line 27d total)			<b>27e</b>
<b>f</b> Total support for section 509(a)(2) test Enter amount from line 23, column (e)		<b>27f</b>	
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))		<b>27g</b>	%
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		<b>27h</b>	%

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15

**Part V Private School Questionnaire** (See instructions.)  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	
		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe; if 'No,' please explain (If you need more space, attach a separate statement.) ----- ----- -----		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities? If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4.05 of Rev Proc 75-50, 1975-2 C B. 587, covering racial nondiscrimination? If 'No,' attach an explanation.		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check  **a** if the organization belongs to an affiliated group Check  **b** if you checked 'a' and 'limited control' provisions apply.

<b>Limits on Lobbying Expenditures</b>		<b>(a)</b> Affiliated group totals	<b>(b)</b> To be completed for ALL electing organizations
(The term 'expenditures' means amounts paid or incurred )			
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37) . . . . .	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures . . . . .	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39) . . . . .	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table –		
	<b>If the amount on line 40 is –</b> <b>The lobbying nontaxable amount is –</b>		
	Not over \$500,000                                      20% of the amount on line 40 . . . . .		
	Over \$500,000 but not over \$1,000,000 . . . . . \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000                      \$175,000 plus 10% of the excess over \$1,000,000	<b>41</b>	
	Over \$1,500,000 but not over \$17,000,000 . . . . . \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 . . . . . \$1,000,000 . . . . .		
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</b>	
<b>Caution: If there is an amount on either line 43 or line 44, you must file Form 4720</b>			

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50 )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4 -Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
<b>45</b>	Lobbying nontaxable amount				
<b>46</b>	Lobbying ceiling amount (150% of line 45(e))				
<b>47</b>	Total lobbying expenditures				
<b>48</b>	Grassroots non-taxable amount				
<b>49</b>	Grassroots ceiling amount (150% of line 48(e))				
<b>50</b>	Grassroots lobbying expenditures				

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
 (For reporting only by organizations that did not complete Part VI-A) (See instructions )

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
<b>a</b> Volunteers . . . . .	X		
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.) . . . . .	X		
<b>c</b> Media advertisements . . . . .	X		0.
<b>d</b> Mailings to members, legislators, or the public . . . . .	X		0.
<b>e</b> Publications, or published or broadcast statements . . . . .	X		0.
<b>f</b> Grants to other organizations for lobbying purposes . . . . .	X		0.
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .	X		0.
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .	X		0.
<b>i</b> Total lobbying expenditures (add lines c through h.) . . . . .			0.

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

**Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

	Yes	No
51 a (i)		X
a (ii)		X
b (i)		X
b (ii)		X
b (iii)		X
b (iv)		X
b (v)		X
b (vi)		X
c		X

- (i) Cash . . . . .
- (ii) Other assets . . . . .
- b Other transactions.
  - (i) Sales or exchanges of assets with a noncharitable exempt organization . . . . .
  - (ii) Purchases of assets from a noncharitable exempt organization . . . . .
  - (iii) Rental of facilities, equipment, or other assets
  - (iv) Reimbursement arrangements . . . . .
  - (v) Loans or loan guarantees . . . . .
  - (vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees  
 d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		Not Applicable	

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶  Yes  No

b If 'Yes,' complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship
	Not Applicable	

New England Grassroots Environment Fund  
 #03-0364677  
 Attachment to 2004 Form 990

**Part II Line 22 Grants and allocations:**

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>	<u>Relationship</u>
Chelsea Latino Immigrant Committee	Boston Grants Initiative	\$8,000	None
Washington Street Corridor Coalition	Boston Grants Initiative	8,000	None
Neighborhood Pesticide Action Committee	Boston Grants Initiative	8,000	None
Groundwork Somerville	Boston Grants Initiative	8,000	None
Friends of the East Boston Greenway	Boston Grants Initiative	8,000	None
Somerville Arts Council	Boston Grants Initiative	5,000	None
Four Corners Action Coalition	Boston Grants Initiative	7,000	None
Mattapan Community Dev. Corp.	Boston Grants Initiative	7,000	None
South End/Lower Roxbury	Boston Grants Initiative	7,000	None
Egleston Square Neighborhood Assoc.	Boston Grants Initiative	7,000	None
Clark-Cooper Garden	Boston Grants Initiative	5,000	None
Codman Square Neighborhood Dev. Corp.	Boston Grants Initiative	7,000	None
Hopkinton First!	Support for Grassroots Activists	1,500	None
Fairplay for Harpswell	Support for Grassroots Activists	2,000	None
Friends of the Intervale	Support for Grassroots Activists	1,000	None
Little Pond Watershed Assoc.	Support for Grassroots Activists	1,000	None
Study Landfill Options Wisely	Support for Grassroots Activists	2,000	None
Hampden Citizens Coalition	Support for Grassroots Activists	2,000	None
North Simsbury Coalition	Support for Grassroots Activists	1,500	None
Cedar Swamp Conservation Trust	Support for Grassroots Activists	2,000	None
Clarendon Neighbors Civic Assoc.	Support for Grassroots Activists	2,000	None
Duxbury Land Trust	Support for Grassroots Activists	1,500	None
Federal-Pierce Neighborhood Committee	Support for Grassroots Activists	2,000	None
Friends of Donigian Park	Support for Grassroots Activists	2,000	None
Friends of the Middlesex Fells Reservatio	Support for Grassroots Activists	1,000	None
GreenCAPE	Support for Grassroots Activists	1,500	None
Holliston-Sherborn Residential Group	Support for Grassroots Activists	2,500	None
Lower Mad River Neighborhood Assoc.	Support for Grassroots Activists	2,000	None
Meredith Preservation Assoc.	Support for Grassroots Activists	1,500	None
Nuclear Free Vermont	Support for Grassroots Activists	2,000	None
People for the Environment	Support for Grassroots Activists	2,000	None
Randolph Neighborhoods Assoc.	Support for Grassroots Activists	1,500	None
Residents Against the Trash Transfer Stat	Support for Grassroots Activists	2,000	None
Resources for Organizing & Social Change	Support for Grassroots Activists	1,000	None
Save Rice Woods	Support for Grassroots Activists	1,500	None
Shoreline Greenway Trail	Support for Grassroots Activists	1,000	None
Stop the Track & Other Pollution in Tamwo	Support for Grassroots Activists	2,000	None
Thompson Lake Environmental Assoc.	Support for Grassroots Activists	1,500	None
Toxics Information Project	Support for Grassroots Activists	1,500	None
Voices for Sensible Energy Solutions	Support for Grassroots Activists	2,000	None
West River Watershed Alliance	Support for Grassroots Activists	1,000	None
Bayside Neighborhood Assoc.	Support for Grassroots Activists	2,000	None
Batten Kill Watershed Alliance	Support for Grassroots Activists	1,000	None
Cape Clean Air	Support for Grassroots Activists	2,000	None
Concerned Cavendish Citizens	Support for Grassroots Activists	2,000	None
Mashpee Environmental Coalition	Support for Grassroots Activists	1,000	None
New Haven Inner City Outings	Support for Grassroots Activists	1,500	None
Pennichuck Brook Watershed Council	Support for Grassroots Activists	1,500	None
Public Employees for Environ. Responsibil	Support for Grassroots Activists	1,000	None
Residents Environ. Action Comm. of Hopkin	Support for Grassroots Activists	2,500	None
Save Our Groundwater	Support for Grassroots Activists	2,000	None
Stenbeck Place Preservation	Support for Grassroots Activists	2,000	None

## New England Grassroots Environment Fund

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Attachment to 2004 Form 990

**Part II Line 22 Grants and allocations:**

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>	<u>Relationship</u>
Tides Center	Support for Grassroots Activists	1,000	None
Town of Lenox	Support for Grassroots Activists	1,000	None
We the People For a Healthy Environment	Support for Grassroots Activists	2,500	None
Bike to the Sea	Support for Grassroots Activists	1,000	None
Hilltop Community Gardens	Support for Grassroots Activists	2,000	None
Isle La Motte Preservation Trust	Support for Grassroots Activists	1,500	None
Friends of Quincy Park	Support for Grassroots Activists	2,000	None
Paran Rec., Inc.	Support for Grassroots Activists	2,000	None
Westfield River Wild & Scenic Adv. Comm.	Support for Grassroots Activists	1,500	None
WAKE UP! Wakefield	Support for Grassroots Activists	2,000	None
Alton Community Action	Support for Grassroots Activists	2,000	None
Claremont Farmers' Market	Support for Grassroots Activists	1,500	None
Middlebury Global Warming Action Coalitio	Support for Grassroots Activists	1,500	None
Clarendon F.I.R.S.T.	Support for Grassroots Activists	2,000	None
Gardening Coaches	Support for Grassroots Activists	2,000	None
ABBDS Block Association	Support for Grassroots Activists	2,500	None
Apeiron Institute for Environmental Livin	Support for Grassroots Activists	1,500	None
Chelsea Green Space & Rec. Comm.	Support for Grassroots Activists	2,000	None
Center Pond Weed Pulling Dem. Project	Support for Grassroots Activists	1,500	None
Citizens Alliance for Responsible Develop	Support for Grassroots Activists	2,500	None
Conn. River Watershed Council	Support for Grassroots Activists	1,255	None
Friends of the Winooski River	Support for Grassroots Activists	1,500	None
Greenland Concerned Citizens	Support for Grassroots Activists	2,500	None
Maine Organic Farmers/Gardeners Assoc.	Support for Grassroots Activists	1,500	None
Nashoba Conservation Trust	Support for Grassroots Activists	1,500	None
Oak Lawn Village Community in Bloom	Support for Grassroots Activists	1,500	None
Piscataquog Watershed Assoc.	Support for Grassroots Activists	1,500	None
Quinnipiac Watershed Partnership	Support for Grassroots Activists	2,250	None
Residents Against the Trash Transfer Stat	Support for Grassroots Activists	2,000	None
St. Edward Food Center/Sophia Academy	Support for Grassroots Activists	2,235	None
Smart Growth for Bristol	Support for Grassroots Activists	2,500	None
South End Neighborhood Revitalization Zon	Support for Grassroots Activists	2,000	None
Stop These Oversized Projects	Support for Grassroots Activists	2,500	None
Sustainable South Shore	Support for Grassroots Activists	2,000	None
Town of Tilton, NH	Support for Grassroots Activists	1,500	None
Toxics Action Center	Support for Grassroots Activists	2,250	None
Upper Saco Valley Land Trust	Support for Grassroots Activists	2,000	None
Vermont Citizens for Safe Energy	Support for Grassroots Activists	2,000	None
Wachusett Greenways	Support for Grassroots Activists	2,000	None
Worcester Roots Project	Support for Grassroots Activists	2,200	None
Barre Preservation Group	Support for Grassroots Activists	1,500	None
Environmental Partnerships	Support for Grassroots Activists	2,000	None
Southside Community Land Trust	Support for Grassroots Activists	1,975	None
Green Futures	Support for Grassroots Activists	2,500	None
Victory Gardens Project	Support for Grassroots Activists	1,500	None
Cumberland Neighbors Organization	Support for Grassroots Activists	2,500	None
Friends of the Orchard	Support for Grassroots Activists	2,000	None
Kennebec Messalonskee Trails	Support for Grassroots Activists	2,000	None
Randolph Area Family Farms	Support for Grassroots Activists	1,500	None
Lamoine Conservation Commission	Support for Grassroots Activists	2,500	None
Coalition for Responsible Siting of LNG F	Support for Grassroots Activists	2,000	None
Paul Gore Beecher Community Garden	Support for Grassroots Activists	1,500	None

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**Part II Line 22 Grants and allocations:**

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>	<u>Relationship</u>
Essex Municipal Grounds and Waterways Com	Support for Grassroots Activists	1,000	None
Brattleboro Climate Protection	Support for Grassroots Activists	1,500	None
Brunswick Pesticide Watch	Support for Grassroots Activists	1,500	None
Citizens Awareness Network	Support for Grassroots Activists	1,000	None
Citizens for Safe Farming	Support for Grassroots Activists	2,000	None
Concerned Citizens of Stoughton	Support for Grassroots Activists	1,500	None
East Sandwich Neighborhood Alliance	Support for Grassroots Activists	2,000	None
Friends of Burlington Gardens	Support for Grassroots Activists	1,500	None
Friends of Lake Holland	Support for Grassroots Activists	1,000	None
Friends of Pittsford Village	Support for Grassroots Activists	1,500	None
Griffin Park Citizens Against Toxic Strea	Support for Grassroots Activists	2,000	None
Group Against Swill Plant	Support for Grassroots Activists	2,000	None
Kestrel Trust	Support for Grassroots Activists	1,500	None
Mill Cove Conservancy	Support for Grassroots Activists	1,500	None
Mount Desert Island Water Quality Coaliti	Support for Grassroots Activists	1,500	None
Northwest Citizens for Responsible Growt	Support for Grassroots Activists	2,000	None
People of Ayer Concerned About	Support for Grassroots Activists	2,000	None
Residents Opposing Quarries in Neighborho	Support for Grassroots Activists	1,500	None
Watchdogs for an Environmentally Safe Tow	Support for Grassroots Activists	1,500	None
Watertown Citizens for Environmental Safe	Support for Grassroots Activists	1,000	None
Windham County Genetic Engineering	Support for Grassroots Activists	1,500	None
Woodlands Coalition	Support for Grassroots Activists	2,000	None
Apeiron Institute, Fiscal Agent for	Support for Grassroots Activists	1,500	None
Bangor Area Citizens Organized	Support for Grassroots Activists	1,500	None
Berkshire Environmental Action Team	Support for Grassroots Activists	1,500	None
Childhood Lead Action Project	Support for Grassroots Activists	2,500	None
Citizens for Responsible Growth	Support for Grassroots Activists	1,500	None
Coonamessett River Park Coalition	Support for Grassroots Activists	2,000	None
Esmond Concerned Citizens	Support for Grassroots Activists	2,000	None
Fertile Ground	Support for Grassroots Activists	2,000	None
Foundry Watch	Support for Grassroots Activists	1,500	None
Friends of Town Farm Dairy	Support for Grassroots Activists	1,500	None
Grand View Neighborhood Group	Support for Grassroots Activists	2,000	None
Great Falls Community Gardens	Support for Grassroots Activists	1,000	None
Haverhill's Brightside	Support for Grassroots Activists	1,500	None
Littleton Citizens Against Sludge	Support for Grassroots Activists	2,000	None
Mahoosuc Land Trust	Support for Grassroots Activists	1,500	None
Mount Holly Conservation Trust	Support for Grassroots Activists	1,000	None
Nashoba Conservation Trust	Support for Grassroots Activists	2,000	None
NOFA-MA	Support for Grassroots Activists	2,000	None
NOFA-NH	Support for Grassroots Activists	2,000	None
Nulhegan Gateway Association	Support for Grassroots Activists	1,500	None
Orange County Headwaters Project	Support for Grassroots Activists	1,000	None
People for the Environment	Support for Grassroots Activists	1,500	None
Regional Environmental Council	Support for Grassroots Activists	2,000	None
Residents Concerned About Omya	Support for Grassroots Activists	2,000	None
Save Ingate Land	Support for Grassroots Activists	1,500	None
Town of Lee, Fiscal Agent for	Support for Grassroots Activists	1,500	None
Vermonters for a Clean Environment	Support for Grassroots Activists	1,500	None
Bradford Coalition 2 Stop Pollution	Support for Grassroots Activists	2,000	None
Institute for Social Ecology	Support for Grassroots Activists	2,000	None
Neighbors for a Safe Dragon	Support for Grassroots Activists	1,500	None

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**Part II Line 22 Grants and allocations:**

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>	<u>Relationship</u>
Upper Merrimack River Local Advisory Comm	Training & Technical Assistance	150	None
Maine Chapter of the Izaak Walton League	Training & Technical Assistance	275	None
Commonwealth Foundation	Training & Technical Assistance	250	None
Brattleboro Climate Protection	Training & Technical Assistance	250	None
Groundwork Somerville	Training & Technical Assistance	250	None
Colchester Land Trust	Training & Technical Assistance	150	None
South County Conservancy	Training & Technical Assistance	150	None
North County Land Trust	Training & Technical Assistance	150	None
Mount Holly Conservation Trust	Training & Technical Assistance	200	None
Jericho Underhill Land Trust	Training & Technical Assistance	150	None
Green Mountain Conservation Group	Training & Technical Assistance	1,500	None
Toxics Action Center	Training & Technical Assistance	1,000	None
Green Mountain Conservation Group	Training & Technical Assistance	350	None
Unidentified	Returned Grant	(2,103)	None
		<u>\$336,887</u>	



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**Additional Information**

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Form 990, Part II, Line 22 - Grant Making Policies & Procedures

All prospective grantees must submit a written application based on specific written guidelines. Funding recommendations are made by the staff with final approval of the award made by an independent grantmaking committee which meets three times per year.

## New England Grassroots Environment Fund, Inc.

## Depreciation Schedule by Category

For the 12 Months Ended 12/31/04

Part II Line 42

Part IV Line 57

#03-0364677

Attachment to 2004 Form 990

Asset No.	Asset Description	Date		Life	Sold?	Cost	Accum Depr 01/01/04	Current Depreciation	Accum Depr 12/31/04
		Acquired	Method						
<b>Office Equipment</b>									
3	Telephones & Assorted Tables	07/01/99	ST LINE	05/00	N	200.00	180 00	20 00	200.00
4	Computer - Ginny's Dell	07/01/99	ST LINE	03/00	N	1,000 00	1,000 00	0 00	1,000.00
5	Linn's Dell Dimension 4100	12/01/00	ST LINE	03/00	N	1,922 45	1,922.45	0 00	1,922.45
11	Dell Dimension Computer	03/15/03	ST LINE	03/00	N	953.40	158 90	317.80	476.70
13	Computer - Caprtal One	11/15/04	ST LINE	03/00	N	1,499.10	0.00	249.85	249 85
Total for (Office Equipment)						5,574 95	3,261 35	587 65	3,849 00
<b>Furniture &amp; Fixtures</b>									
1	Desk	07/01/96	ST LINE	07/00	N	200.00	200.00	0.00	200 00
2	Bookcases	07/01/99	ST LINE	07/00	N	150 00	96 43	21 43	117.86
6	Filing Cabinet (New)	07/01/00	ST LINE	07/00	N	100.00	50 01	14.29	64.30
7	Filing Cabinet (Used)	07/01/00	ST LINE	07/00	N	50.00	24 99	7 14	32.13
8	Desk	07/01/00	ST LINE	07/00	N	200.00	100 00	28.57	128 57
9	Refrigerator	07/01/00	ST LINE	07/00	N	100.00	50 01	14 29	64 30
10	File Cabinet (New)	07/01/02	ST LINE	07/00	N	200 00	42 86	28 57	71.43
12	Desk	07/01/03	ST LINE	07/00	N	200 00	14.29	28.57	42.86
Total for (Furniture & Fixtures)						1,200.00	578.59	142.86	721.45
Client Subtotal Before Sales						6,774.95	3,839.94	730.51	4,570.45
Less Assets Sold						0 00			0 00
Total						6,774.95	3,839.94	730.51	4,570 45

Form 990, Page 2, Part II, Line 43

**Other Expenses Stmt**

Other expenses not covered above (itemize):	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Subscriptions	634.	0.	634.	0.
Stipends & reimbursements	7,102.	7,102.	0.	0.
<b>Total</b>	<u>7,736.</u>	<u>7,102.</u>	<u>634.</u>	<u>0.</u>

Form 990, Page 4, Part V

**List of Officers, Etc. Statement**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
Meredith Hatfield P.O. Box 1057 Montpelier, VT 05601	Director 2	0.	0.	0.
Stephen Miller P.O. Box 1057 Montpelier, VT 05601	President 5	0.	0.	0.
Quita Sullivan P.O. Box 1057 Montpelier, VT 05601	Secretary 3	0.	0.	0.
Paul Bruhn P.O. Box 1057 Montpelier, VT 05601	Director 2	0.	0.	0.
Benno Friedman P.O. Box 1057 Montpelier, VT 05601	Director 2	0.	0.	0.
Daniel Ross P.O. Box 1057 Montpelier, VT 05601	Director 2	0.	0.	0.
Naomi Schalit P.O. Box 1057 Montpelier, VT 05601	Director 2	0.	0.	0.
<b>Total</b>		<u>0.</u>	<u>0.</u>	<u>0.</u>

**Supporting Statement of:**

Form 990 p 1/Line 20

Description	Amount
12/31/03 Audit Adjustments:	
Recognize grants receivable	70,000.
Recognize grants payable	-3,230.
Recognize accrued expenses	-3,342.
Recognize prepaid expenses	6,508.
Recognize additional equipment and accum. depr.	341.
Total	<u>70,277.</u>