

Form **990-EZ**

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)

OMB No 1545-1150

2008

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

- ▶ 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 \$1,000,000 and total assets less than \$2,500,000 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.

A For the 2008 calendar year, or tax year beginning 7/01/08, and ending 6/30/09

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization COMMUNITY TREATMENT CENTER, INC. Number and street (or P O box, if mail is not delivered to street address) Room/suite 1215 LAKE DRIVE City or town, state or country, and ZIP + 4 COCOA FL 32922-6293	D Employer identification number 23-7061960 E Telephone number 321-632-5958 F Group Exemption Number
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● 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.COMMUNITYTREATMENTCENTER.COM

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

J Organization type (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 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 \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 817,613

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

	1 Contributions, gifts, and similar amounts received		689,672
	2 Program service revenue including government fees and contracts		112,057
	3 Membership dues and assessments		
	4 Investment income		409
Revenue	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	111,288
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch)	5c	-111,288
	d Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	e Gross revenue (not including special events and activities) of contributions	5e	
	6a		
	b Less direct expenses other than fundraising expenses	6b	
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8 Other revenue (describe <u>SEE STATEMENT 2</u>)	8	15,475
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	706,325
Expenses	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	383,209
	13 Professional fees and other payments to independent contractors	13	1,229
	14 Occupancy, rent, utilities, and maintenance	14	89,432
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe <u>SEE STATEMENT 3</u>)	16	240,352
	17 Total expenses. Add lines 10 through 16	17	714,222
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-7,897
	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	282,032
	20 Other changes in net assets or fund balances (attach explanation) <u>SEE STATEMENT 4</u>	20	262,215
	21 Net assets or fund balances at end of year (Combine lines 18 through 20)	21	536,350

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 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	126,630	80,375
	23 Land and buildings	213,503	327,473
	24 Other assets (describe <u>SEE STATEMENT 5</u>)	13,399	130,014
	25 Total assets	353,532	537,862
	26 Total liabilities (describe <u>SEE STATEMENT 6</u>)	71,500	1,512
	27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	282,032	536,350

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

Form **990-EZ** (2008)

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

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	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 your reason for not reporting the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a		
b	Did the organization file Form 1120-POL for this year?		X
38a	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 unpaid at the start of the period covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved ▶ 38b		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 ▶ 39a		
b	Gross receipts, included on line 9, for public use of club facilities ▶ 39b		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b	Section 501(c)(3) and (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," complete Schedule L, Part I		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	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		X
41	List the states with which a copy of this return is filed ▶ <u>FL</u>		
42a	The books are in care of ▶ <u>CONNIE SCOTT</u> Telephone no ▶ <u>321-632-5958</u> <u>1215 LAKE DRIVE</u> Located at ▶ <u>COCOA, FL</u> ZIP + 4 ▶ <u>32922-6293</u>		
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 Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
			X
c	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 ▶ _____		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	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		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 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		X
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
b If "Yes," was the related organization(s) a section 527 organization?		

50 Complete this table for the 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."

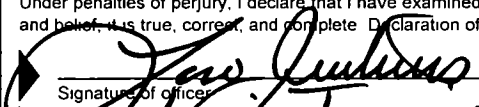
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

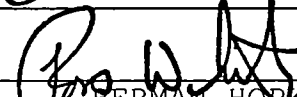
Total number of other employees paid over \$100,000 ▶

51 Complete this table for the 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
NONE		

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

Sign Here
 Under penalties of perjury, I declare that I have examined this return, including attachments, and believe it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has knowledge.

 Signature of officer
LORI JENKINS EXEC
 Type or print name and title

Paid Preparer's Use Only
 Preparer's signature 
 Firm's name (or yours if self-employed), address, and ZIP + 4
 BERMAN HOPKINS WRIG
 8035 SPYGLASS HILL
 MELBOURNE, FL 3294

May the IRS discuss this return with the preparer shown above? See instructions

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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	616,574	541,749	617,566	629,787	705,556	3,111,232
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3	616,574	541,749	617,566	629,787	705,556	3,111,232
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						3,111,232

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	616,574	541,749	617,566	629,787	705,556	3,111,232
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		678	542	869	409	2,498
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						3,113,730
12 Gross receipts from related activities, etc (see instructions)					12	241,729
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	99.9198 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	99.9269 %
16a 33 1/3 % support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 1/3 % support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3 % support tests—2008. 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—2007. 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 explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information (see instructions)

Federal Statements

**Statement 1 - Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory -
Securities**

Description							
How Received	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Depreciation	Gain / Loss
1991 CBSS 4 SECTION MODULAR PURCHASE		3/15/05	6/30/09	\$	\$ 156,500	\$ 45,212	\$ -111,288
TOTAL				\$ 0	\$ 156,500	\$ 45,212	\$ -111,288

23-7061960

Federal Statements

FYE: 6/30/2009

Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

<u>Description</u>	<u>Amount</u>
MISCELLANEOUS INCOME	\$ 15,475
TOTAL	\$ 15,475

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

<u>Description</u>	<u>Amount</u>
EXPENSES	\$
TRAVEL AND EDUCATION	8,193
INSURANCE	24,304
OPERATING SUPPLIES & EXPE	74,790
FOOD SERVICE	13,664
IN-KIND PROFESSIONAL SERV	98,712
BAD DEBT EXPENSE	20,689
TOTAL	\$ 240,352

Statement 4 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

<u>Description</u>	<u>Amount</u>
NET ASSETS TRANSFERRED DUE TO MERGER	\$ 262,215
TOTAL	\$ 262,215

Statement 5 - Form 990-EZ, Part II, Line 24 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
GRANTS RECEIVABLE	\$ 3,399	\$ 17,952
PREPAID EXPENSES AND DEFERRED CHARGES	9,100	8,132
DUE FROM SSI CLIENTS / DEPOSIT	900	1,750
DEPOSIT FOR CONSTRUCTION		102,180
	13,399	130,014

Statement 6 - Form 990-EZ, Part II, Line 26 - Total Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 70,404	\$ 12
DUE TO SSI CLIENTS	1,096	1,500
	71,500	1,512

Federal Statements

Statement 7 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

SUBSTANCE ABUSE REHABILITATION, BOTH RESIDENTIAL AND
OUTPATIENT

**Statement 8 - Form 990-EZ, Part III, Line 28 - Statement of Program Service
Accomplishments**

Description

RESIDENTIAL/OUTPATIENT: ADULT COED RESIDENTIAL 33 BEDS -
SERVED 106, OUTPATIENT SERVED 290. PROVIDES INDIVIDUAL
COUNSELING, GROUP THERAPY, LIFE SKILLS, PARENTING, HIV
AND AIDS EDUCATION AND TESTING, ASSESSMENTS,
PSYCHO-SOCIAL TREATMENT AND PLANNING. RESIDENTIAL PROGRAM
ALSO PROVIDES ROOM AND BOARD.