# ACORN TAX-EXEMPT ENTITIES Review of Form 990s from Guidestar.org Books and Related Organizations

	nt Format: letter portrait		_				
						ŀ	
					Books		
		Related Orgs	Part IX	Sch A, Part III, 2	Person	Books Address	Accountant
		line 80b, Part IX		i e			
	385 Palmetto Street Housing Fund	4			-		
L	Corporation	See attached	N/A	No	Speliotis	Brooklyn	Duplantier
	Acom 2004 Housing Development						1 '
	Fund Corporation Acom 2005 Housing Development						ļ
	Fund Corporation	N/A	N/A	No	Pharr	1024 Elysian Fields	Duplantier
$\vdash$	Acom Community Land	11//	10//	140	1 11011	1024 Liyatair i icida	Duplattiel
4	Association	N/A	N/A	No	Jones	2609 Canal	Duplantier
Н.	Acorn Community Land			<del>- </del>			<del>†                                    </del>
'	Association of IL	N/A	N/A	No	Pharr	1024 Elysian Fields	Duplantier
	Acom Community Land			Yes 2C - see		,	
Ľ	Association of LA	See attached	N/A	attached	Jones	2609 Canal	Duplantier
-	Acom Community Land			<b>I.</b> .			L
L.	Association of PA	See attached	N/A	No	Pharr	1024 Elysian Fields	Duplantier
١	Acom Dumont-Snediker Housing Development Fund Corporation	C#b	L./.	Yes 2B 2C - see attached	Ohore	1004 Elusian Fields	Duntantian
<u> </u>	Acom Housing Corporation	See attached	N/A	attached	Pharr	1024 Elysian Fields	Duplantier
	(Identified as parent co of AZ						
ءِ ا	Acom Housing in AZ Acom				İ		
Ι `	Housing Form 990, Part VI, line				Citizens		
1	80b)	N/A	N/A	No	Consulting	1024 Elysian Fields	Spillsbury
10					Citizens		
_10	Acorn Housing Corporation of IL	N/A	N/A	No	Consulting	1024 Elysian Fields	Spillsbury
11					Citizens		
L.,	Acorn Housing Corporation of MO	Form 990 EZ	Form 990 EZ	No	Consulting	1024 Elysian Fields	Spillsbury
12	Assem Hausing Composition of DA				Citizens	4004 51 2 51-14-	0-311-1
	Acom Housing Corporation of PA Acom Institute	See attached	N/A N/A	No	Consulting	1024 Elysian Fields	Spillsbury
13	Acorn International	N/A See attached	N/A	No No	Pharr Pharr	1024 Elysian Fields 1024 Elysian Fields	Duplantier Duplantier
14	Acorn Law For Education,	See allacried	INVA	INO	FHAN	1024 Elysian Fleius	Dopianuei
15	Representation, and Training	See attached	N/A	No	Pharr	1024 Elysian Fields	Duplantier
	Acom Television in Action For	COO GRADINO	1				- органия
16	Communities	Form 990 PF	Form 990 PF	Form 990 PF	Pharr	1024 Elysian Fields	Duplantier
17	Acom Tenant Union Training and					-	
17	Organizing Project	N/A	N/A	N/A	Pharr	1024 Elysian Fields	Duplantier
18	Affiliated Media Foundation			Yes 2B 2C - see			
	IMOVEILIEUR	N/A	N/A	attached	Pharr	1024 Elyslan Fields	Duplantier
	Agape Broadcasting Foundation Inc. (KNON Radio listed as an						
40	allied organization of ACORN on						
19	ACORN's website under About Us				Citizens		
		N/A	N/A	No		1024 Elysian Fields	Spillsbury
	American Environmental Justice	, , , ,				102121,0001710100	Sp524.y
20	Project Inc.	N/A	N/A	No	Pharr	1024 Elysian Fields	Duplantier
	American Institute for Social					*	<u>-</u>
21		N/A	N/A	No	Pharr	1024 Elysian Fields	Duplantier
	Arizona Acorn Housing						
	Corporation (Identified as Owned						
	by ACORN Housing corporation						
	and owns 100% of Acom Beverly LLC and 100% of Desert Rose			]			
	Homes LLC per AZ ACORN Form			]	Citizens		<b> </b>
		See attached	N/A	No		1024 Elysian Fields	Spillsbury
_	,					,	·/
	Arkansas Broadcasting						
22	Foundation (KABF Radio isted as						
23	an allied organization of ACORN						l
	on ACORN's website under About			1	Citizens	4004 = 1 4 = 11	
		N/A	N/A	No	Consulting	1024 Elysian Fields	Spillsbury
	Arkansas Community Housing Corporation	,,, <u>,</u>	NI/A	الم	Phore	1004 Ehraian Fialda	l
	Association for the Rights of	N/A	N/A	No	Pharr	1024 Elysian Fields	
		N/A	N/A	No	Pharr	1024 Elysian Fields	Duplantier
			N/A	No		:,,01011   10103	Duplantier
							_ <u>&gt;F</u>
27	Citizens Action Research Project	Form 990-EZ	Form 990-EZ	No			
			*	-			

28	Hospitality Hotel and Restaurant Organizing Council (HOTROC)	.,,,	11/4	Īa	Di-	40045	D1	1
	Labor Neighbor Research and	N/A	N/A	N/A	Pharr	1024 Elysian Fields	Duplantier	-
29	Training	Form 990-EZ	Form 990-EZ	No	Pharr	1024 Elysian Fields	Duplantier	
30	Louisiana Acom Fair Housing/Mermentau Elderly Housing Corporation	No related orgs	N/A	No	Rathke, Dale	1024 Elysian Fields		
31	MHANY 2003 Housing Development Fund Corporation	Mulual Housing Association of NY	:		Pharr	1024 Elysian Fields	Duplantier	
32	Missouri Tax Justice Research Project	N/A	N/A	No	Pharr	1024 Elysian Fields	Duplantier	]
33	Mott Haven Acorn Housing Development Fund Corporation	N/A	N/A	No	Speliotis	Brooklyn	Duplantier	
34	Mutual Housing Association of New York, Inc.	N/A	See attached	Yes 2A 2B - see attached	Speliotis	Brooklyn	Duplantier	
35	New Jersey Acorn Housing Corporation	N/A	N/A	No	Speliotis	Brooklyn	Duplantier	
36	New York Acorn Housing Company Inc.	Per Part IX, 100% owner of Rockaway Acom Housing, Inc - residential realty	See attached	Yes 2A, 2B,2C,2D - see attached	Speliotis	Brooklyn	Duplanlier	
	New York Agency for Community Affairs, Inc.	N/A	N/A	No	Pharr	1024 Elysian Fields	Duplantier	
38	Pennsylvania Institute for Community Affairs	N/A	N/A	No	Pharr	1024 Elysian Fields	Duplantier	
39	Project Vote/Voting for America (Listed as an allied organization of ACORN on ACORN's website under About Us http://www.acorn.org)	N/A	N/A	No	Pharr	1024 Elysian Fields	Duplantier	
40	SEIU Local 880 (Listed as an allied organization of ACORN on	100% owner of Chicago Organiz. & Supt. Cntr	See attached	N/A	Janus, Elaine	same as SEIU Local 880	Graff, Ballauer	I & Blans
	St. Louis Tax Reform Group	Form 990-EZ	Form 990-EZ	N/A	Pharr	1024 Elysian Fields	Duplantier	
42	Texas Acorn Housing Corporation Inc.	N/A	N/A	No	Citizens Consulting	1024 Elysian Fields	Spillsbury	

Duplantier, Hrapman, Hogan & Maher, LLP

1340 Pydras Street, Suite 2000, New Orleans, LA 70112

Spillsbury, Hamilton, Legendre & Paciera CPAs

4731 Canal Street, New Orleans, LA 70119-5809

# ACORN Tax-Exempt Entities Summary - Grants Paid Form 990, line 22b, Grants Paid

Unknown

Acorn Housing Corp		
ACORN Housing of TX	100,000	
ACORN Housing of AR	34,587	
ACORN Housing of IL	33,925	
ACORN Housing of PA	37,500	
American Institute for Social	•	
Justice	846,817	
Downpayment Assistance	124,698	
Desert Rose Homes LLC	17,323	
ACORN Beverly LLC		1,224,850
·	<u> </u>	
ACORN Institute		
ACORN	571,634	
ACORN Housing	2,313	
ACORN Services Inc	889,547	
Chaco Rathke	90	
People Equipment Resouce Cen	7,560	1,471,144
Toopio Equipmont Noodubo Con		
American Institute for Social Ju	uetico	
ACORN	4,952,288	
Various Other Affil Organizations		
Various non-Affil Organizations		6,659,145
Various non-Ann Organizations	10,079	0,009,140
ACCON International		
ACORN International		
Gift Fentap Jr. Iquique 061 -	40.000	
Brena, Lima Peru	40,000	00.040

26,340

66,340

#### **ACORN Tax-Exempt Entities**

**Summary of Payments to Independent Contractors** 

Form 990, Schedule A, Part II-A, Compensation of Independent Contractors for Professional Services

MCP Corporation 3,084,204 Delacour 35,696

## ACORN Community Land Association of LA

ACORN 54,082 2609 Canal Street

Acorn Housing

Citizens Consulting 309,350 1024 Elysian Fields Admin Services
Richard Hayes 95,074 Washington, DC Consultant
Express One 82,369 Midlothian, VA Express Delivery Service
Peoples Equipment Resource Center 58,003 1024 Elysian Fields Long distance, Cour
First American Credo 339,260 Poway, CA Credit Reporting

**ACORN** Institute

ACORN 501,099 1024 Elysian Fields Contractual, Personnel & other Scott Hagy 137,499 Manderson, WY Contractual Services
ACORN Services 117,261 1024 Elysian Fields Contractual Services
Fermin Bermudez Montes 61,500 Theodore, AL Contractual Services
Citizens Consulting 61,443 1024 Elysian Fields Contract, Legal, Admin Services

American Institute for Social Justice

ACORN 566,136 1024 Elysian Fields Personnel, Contractual Sage Partners 147,722 Wesley Hills, MA Personnel, Contractual Personnel, Contractual Personnel, Contractual

Missouri Tax Justice Research Project

ACORN 56,786

#### Mott Haven ACORN Housing Development Fund Corporation

NY ACORN Housing 67,130

Mutual Housing Association of NY

NY Acorn Housing 406,984
Dunn Development 100,193
Norwax Associates 68,096

New Jersey Acorn Housing

George Meadows 162,860 New Jersey Housing and Morgtage 123,398 Ellison Associates 111,000

New York ACORN Housing

ACORN Housing 196,000 ACORN 80,000

New York Agency for Community Affairs

ACORN 260,288

Pennsylvania Institute for Community Affairs

ACORN 361,644

**Project Vote** 0.600581213

ACORN 4,649,037 5,428,053 Contractual & Campaign Services
Citizens Services 779,016 Contract, legal and administrative
Robert Lelievre 73,870 Contractual Services

## ACORN Tax-Exempt Entities Summary of Related Organizations Form 990, Part VI, line 80b

385 Palmetto Housing Fund	
MHANY 2003 Housing Development Fund Corp	Exempt
ACORN 2004 Housing Development Fund Corp	Exempt
Mott Haven Acorn Housing Development Corp	Exempt
ACORN 2005 Housing Development Fund Corp	Exempt
Mutual Housing Association of New York	Exempt
ACORN Dumont-Snediker Housing Development Fund Corp	Exempt

Acorn Community	Land Association of LA
Acorn Community	and Association

Acorn Community Land Association Exempt

# **Acorn Community Land Association of PA**

Acorn Community Land Association of PA Exempt

#### Acorn Dumont-Snediker Housing Dev. Fund

385 Palmetto Housing Development Fund
Acorn 2004 Housing Develop. Fund Corp.
Exempt
Acorn 2005 Housing Develo. Fund Corp.
Mutual Housing Association of New York
Mhany 2003 Housing Develo. Fund Corp.
Exempt
Mott Haven Acorn Housing Develo. Fund
Exempt
Exempt

## **Acorn Housing Corporation of PA**

Acorn Housing Corporation of PA Exempt

#### **ACORN International**

Acorn Community Labor Organizing Center, INC Exempt
Arkansas Acorn Housing Corporation, INC Exempt
American Workers Association Non-exempt
Baltimore Organizing and Support Center Non-exempt
Chief Organizing Fund Non-exempt

#### Acorn Law for Education, Representation, and Training

Association for Fights of Citizens, INC Exempt

## Arizona ACORN Housing Corporations, INC

Acorn Beverly, LLC Exempt
Acorn Housing Corporation Exempt
Desert Rose Homes, LLC Exempt

# ACORN Tax-Exempt Entities Summary of Taxable Subsidiaries and Disregarded Entities Form 990, Part IX

## **Mutual Housing Accociation of New York**

Franklin Acorn Housing Co. 2609 Canal Street 4rth Floor, New Orleans, LA 70119 Employer ID Number 11-3194313 Activities: Real Estate Rehabilitation

Acorn Housing 2, INC 2609 Canal Street 4rth Floor, New Orleans, LA 70119 Employer ID Number 11-3342585 Activities: Real Estate Rehabilitation

## New York ACORN Housing Company, INC

Rockaway Acorn Housing, INC 2-4 Nevins Street, 2nd Floor, Brooklyn, NY 11217 Employer ID Number 20-8446679 Activities: Residential Reality

## ACORN Tax-Exempt Entities Summary of Transactions with Related Parties Form 990, Sch A, Part III, #2

## Acorn Dumont-Snediker Housing Dev. Fund

2B

Accounts Payable Mhany 3,757 Loan Payable Mhany 69,706

2C

Contractual Services Mhany 28,628

#### **Affiliated Media Foundation Movement**

28

Interest Payable Acorn 225,106

#### Mutual Housing Association of New York

2A

The following board members are currently living in properties provided by the organization and incurred the following license fee obligations for the year ended 6/30/07

Dorothy Amadi 10,112

Dora Diaz 6,576

Lee King 6,374

Julia Boyd 10,559

Natalie Brown 8,246

Maria Martinez 7,962

2B

Amounts owed by the following board members at 6/30/07

Dorothy Amadi \$662

Dora Diaz \$563

Lee King \$754

Julia Boyd \$817

Natalie Brown \$670

#### New York ACORN Housing Company, INC

2C

**Explanation of Transactions** 

Acounting, Legal, and Administrative Services - Citizens Consulting, INC \$23,788

Personnel and Administrative Services - Acorn Housing 1 Associates, L.P. \$11,821

Personnel and Administrative Services - Acorn Housing 2 Associates L.P. \$13,143

Personnel and Administrative Services - Acorn Housing 3 Associates L.P. \$13,072

Accounts Receivable -Acorn Housing 1 Associates, L.P. \$103

Accounts Receivable - Acorn Housing 2 Associates, L.P. \$214

Long Distance, E-Mail, and Travel Expenses - People's Equipment Resource Corp. \$764 2D

**Explanation of Transactions** 

Prepaid Office Leasing Expense - New York Organizing and Support Center, INC \$6,972 Office Leasing Expense - New York Organizing and Support Center, INC \$51,492

#### Service Employees International Union

Chicago Ograniz. And Supt. Cntr 209 W. Hackson Suite 200 Chicago, IL 60606 Total Income 209,698 End-of-year assets 123,755

## ACORN Housing Detail of certain 990 line items

Other salaries & wages Acorn Housing Corp (72-1048321) - Grants 3,289,068

ACORN	
Housing of TX	100,000
ACORN	
Housing of AR	34,587
ACORN	
Housing of IL	33,925
ACORN	
Housing of PA	37,500
American	
Institute for	
Social Justice	846,817
Downpayment	•
Assistance	124,698
Desert Rose	•

Homes LLC 17,323 ACORN Beverly LLC 30,000 1,224,850

## Sch A Compensation

Dorpalen, Bruce	80,433 Loan Coun Dir
Shalloo, Martin	50,801 Housing Dev Dir
LaTorre, Donna	47,940 RD Staff
Trotter, Sharon	40,958 Dir. Of Quality
	iofoco Bill of dudity

## **Sch A Contracts**

Citizens Consulting	309,350	1024 Elysian Fields
Richard Hayes	95,074	Washington, DC
Express One	82,369	Midlothian, VA
Peoples Equipment Resou	58,003	1024 Elysian Fields
First American Credo	339,260	Poway, CA
	884,056	

Admin Services
Consultant
Express Delivery Service
Long distance, Cour
Credit Reporting

#### **ACORN Institute**

#### Line 22b

Association of Community Organizti 571,634 ACORN Services Inc 889,547

#### **Sch A Contracts**

ACORN, 1024 Elysian Fields
Scott Hagy, Manderson, WY
ACORN Services, 1024 Elysian Fields
Fermin Bermudez Montes, Theodore, AL
Citizens Consulting, 1024 Elysian Fields

501,099 Contractual, Personnel & other
137,499 Contractual Services
61,500 Contractual Services
61,443 Contract, Legal, Admin Services
878,802

Sch A Compensation

NONE

## American Institute for Social Justice

Line 22 grants

ACORN 4,952,288 Various Other Affil Organizations 1,696,178 Various non-Affil Organizations 10,679

Sch A Compensation

Elizabeth Wolff 52,860 Organizer

**Sch A Contracts** 

ACORN 1024 Elysian Fields
Sage Partners, Wesley Hills, MA
Andrews Techology Mgt, Chicago, IL

566,136 Personnel, Contractual
147,722 Personnel, Contractual
69,284 Personnel, Contractual

783,142

## **ACORN International**

Line 22 grants
Gift Fentap Jr. Iquique 061 - Brena, Lima Peru
Unknown
40,000
26,340

## **Project Vote**

**Sched A Contracts** 

Acorn Citizens Services Robert Lelievre 4,649,037 Contractual & Campaign Services 779,016 Contract, legal and administrative 73,870 Contractual Services

5,501,923

MHANY 2003 Housing Development Corporation

Form 990, line, 80a, Related Organizations Mutual Housing Association of New York

Form 990, line 64 a, Other Notes and Loans Payable

				Original		Security Provided					
Lender's Name Mutual Housing Association of	Terms of Date of Payment Note	Date of Note	Maturity Date	Loan	Interest Rate	by Borrower	Purpose of Loan	by Purpose Relationship Borrower of Loan of Lender	Purpose Relationship Description of FMV of Balance of Loan of Lender Consideration Consid Due	MV of Bactonsid Du	alance Je
New York Loewen Development	Demand	11/13/2002 Various	Various	45,185		0% None	Operating   None	None	blank	0	0 45,185
Homeworks III, LLC JP Morgan Chase Bank JP Morgan Chase Bank New York City Department of	Demand Demand Demand	2/15/2002 Various ??/??/04 9/10/200 ??/??/04 6/30/200	Various 9/10/2005 6/30/2005	Various 43,400 9/10/2005 2,437,206 6/30/2005 5,098,426		0% None 0% Building Lc 0% Building Lc	0% None Operating I None 0% Building Lc Operating I None 0% Building Lc Operating I None	None None None	blank blank blank	000 4.4.	0 96,849 0 1,501,098 0 4,632,753
Housing U.S. Department of Housing &	Demand	22177104	7/30/2005	7/30/2005 1,607,429		Building Lc	0% Building Lc Operating I None	None	blank	0	0 1,331,966
Urban Development		Demand ??/??/04	5/11/2006	5/11/2006 715,000		Building Lc	5% Building Lc Operating I None		blank	0	0 422.282