

Form **990**
 Department of the Treasury
 Internal Revenue Service

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. 1545-0047
2007
 Open to Public Inspection

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

A For the 2007 calendar year, or tax year beginning **7/01/07**, and ending **6/30/08**

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Termination
 - Amended return
 - Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
WESTMORELAND HUMAN OPPORTUNITIES, INC.

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
226 SOUTH MAPLE AVENUE

City or town, state or country, and ZIP + 4
GREENSBURG PA 15601

D Employer identification number
25-1383079

E Telephone number
724-834-1260

F Accounting method: Cash Accrual Other (specify)

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

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates ◆

H(c) Are all affiliates included? Yes No (If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number ◆

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

G Website: *or* **WWW.WESTMORELANDCA.ORG**

J Organization type (check only one) 501(c) (**3**) ◆ (insert no.) 4947(a)(1) or 527

K Check here if the organization is not a 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 Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ◆ **10,623,591**

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

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Contributions to donor advised funds	1a			
	b Direct public support (not included on line 1a)	1b	28,766		
	c Indirect public support (not included on line 1a)	1c	3,262		
	d Government contributions (grants) (not included on line 1a)	1d	9,476,519		
	e Total (add lines 1a through 1d) (cash \$ <u>9,356,315</u> noncash \$ <u>152,232</u>)				1e 9,508,547
	2 Program service revenue including government fees and contracts (from Part VII, line 93)				2 374,052
	3 Membership dues and assessments				3
	4 Interest on savings and temporary cash investments				4 10,124
	5 Dividends and interest from securities				5
	6a Gross rents	6a			
	b Less: rental expenses	6b			
c Net rental income or (loss). Subtract line 6b from line 6a				6c	
7 Other investment income (describe ◆)				7	
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
	8a				
	8b Less: cost or other basis and sales expenses	8b			
	8c Gain or (loss) (attach schedule)	8c			
d Net gain or (loss). Combine line 8c, columns (A) and (B)				8d	
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>					
a Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a	13,158			
b Less: direct expenses other than fundraising expenses	9b				
c Net income or (loss) from special events. Subtract line 9b from line 9a				9c 13,158	
10a Gross sales of inventory, less returns and allowances	10a				
	10b Less: cost of goods sold	10b			
	c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a				10c
11 Other revenue (from Part VII, line 103)				11 717,710	
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11				12 10,623,591	
Expenses	13 Program services (from line 44, column (B))			13 9,583,204	
	14 Management and general (from line 44, column (C))			14 906,520	
	15 Fundraising (from line 44, column (D))			15 30,647	
	16 Payments to affiliates (attach schedule)			16	
	17 Total expenses. Add lines 16 and 44, column (A)				17 10,520,371
Net Assets	18 Excess or (deficit) for the year. Subtract line 17 from line 12			18 103,220	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))			19 627,038	
	20 Other changes in net assets or fund balances (attach explanation)			20	
	21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20				21 730,258

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. (See the instructions.)

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
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b	Other grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A SEE STATEMENT 1	274,159	51,082	223,077	
25b	Compensation of former officers, directors, key employees, etc. listed in Part V-B				
25c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26	Salaries and wages of employees not included on lines 25a, b, and c	3,813,712	3,465,170	347,584	958
27	Pension plan contributions not included on lines 25a, b, and c	182,705	159,362	23,343	
28	Employee benefits not included on lines 25a - 27	1,243,632	1,154,495	89,091	46
29	Payroll taxes	312,299	272,597	39,637	65
30	Professional fundraising fees				
31	Accounting fees	154,253	154,253		
32	Legal fees				
33	Supplies	300,006	269,862	28,235	1,909
34	Telephone				
35	Postage and shipping				
36	Occupancy	367,559	314,298	52,861	400
37	Equipment rental and maintenance	230,286	205,457	24,294	535
38	Printing and publications				
39	Travel	408,301	400,403	4,898	3,000
40	Conferences, conventions, and meetings	34,141	34,141		
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	14,655	14,655		
43a	Other expenses not covered above (itemize): SEE STATEMENT 2	3,184,663	3,087,429	73,500	23,734
43b					
43c					
43d					
43e					
43f					
43g					
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	10,520,371	9,583,204	906,520	30,647

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 IV Balance Sheets (See the instructions.)

		(A) Beginning of year		(B) End of year	
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.					
Assets	45	Cash—non-interest-bearing	412,936	45	551,010
	46	Savings and temporary cash investments	472,089	46	626,547
	47a	Accounts receivable	716,476		
	b	Less: allowance for doubtful accounts		47c	716,476
	47b		208,826		
	48a	Pledges receivable			
	b	Less: allowance for doubtful accounts		48c	
	48b				
	49	Grants receivable	555,128	49	225,345
	50a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (att. schedule)		50b	
	51a	Other notes and loans receivable (attach schedule)			
	b	Less: allowance for doubtful accounts		51c	
	51b				
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges	24,974	53	29,584
	54a	Investments—publicly-traded securities		54a	
	b	Investments—other securities (attach schedule)		54b	
	55a	Investments—land, buildings, and equipment: basis			
b	Less: accumulated depreciation (attach schedule)		55c		
55b					
56	Investments—other (attach schedule)		56		
57a	Land, buildings, and equipment: basis	389,625			
b	Less: accumulated depreciation (attach schedule) SEE STATEMENT 4	108,578	57c	281,047	
57b		295,705			
58	Other assets, including program-related investments (describe SEE STATEMENT 5)	1,809,969	58	1,856,747	
59	Total assets (must equal line 74). Add lines 45 through 58	3,779,627	59	4,286,756	
Liabilities	60	Accounts payable and accrued expenses	391,192	60	795,533
	61	Grants payable	1,023,292	61	1,018,380
	62	Deferred revenue SEE STATEMENT 6	1,110,001	62	1,125,597
	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 SEE STATEMENT 7)	628,104	65	616,988
66	Total liabilities. Add lines 60 through 65	3,152,589	66	3,556,498	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67	Unrestricted	627,038	67	730,258
	68	Temporarily restricted		68	
	69	Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	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	Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	627,038	73	730,258
	74	Total liabilities and net assets/fund balances. Add lines 66 and 73	3,779,627	74	4,286,756

Part VI Other Information (continued)		Yes	No
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	
b	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			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
83b			
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
84b			
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?		
b	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.		
85a			
c	Dues, assessments, and similar amounts from members		
85c			
d	Section 162(e) lobbying and political expenditures		
85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85g			
h	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?		
85h			
86a	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12		
86b	Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) orgs. Enter: a Gross income from members or shareholders		
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
88a	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
88b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="text" value="0"/> ; section 4912 <input type="text" value="0"/> ; section 4955 <input type="text" value="0"/>		
89b	501(c)(3) and 501(c)(4) orgs. 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		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		
89e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
90a	List the states with which a copy of this return is filed <input type="text" value="NONE"/>		
90b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)		234
91a	The books are in care of <input type="text" value="JEFF DIEHL"/> Telephone no. <input type="text" value="724-834-1260"/> <input type="text" value="226 SOUTH MAPLE AVENUE"/> Located at <input type="text" value="GREENSBURG, PA"/> ZIP + 4 <input type="text" value="15601"/>		
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 <input type="text"/>		
91b			X

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c Yes No

If "Yes," enter the name of the foreign country

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

Part VII Analysis of Income-Producing Activities (See the 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 PROGRAM SERVICE REVENUE					374,052
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					10,124
96 Dividends and 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 personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					13,158
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b OTHER REVENUES					717,710
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	1,115,044
105 Total (add line 104, columns (B), (D), and (E))					1,115,044

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

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

Line No. <input type="checkbox"/>	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).
	THE INCOME WAS USED TO ADMINISTER PROGRAMS DIRECTED TOWARD THE ELIMINATION OF POVERTY AND ASSISTING LOW INCOME FAMILIES TO OBTAIN THE SKILLS, KNOWLEDGE, MOTIVATION, AND BECOME FULLY SELF SUFFICIENT.

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

(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
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the 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).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

<p>106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.</p>	Yes	No
		X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a			
b			
c			
Totals				

<p>107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.</p>	Yes	No
		X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a			
b			
c			
Totals				

<p>108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?</p>	Yes	No

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

Please Sign Here	<p>Signature of officer: </p>	<p>Date: 13/30/09</p>
	<p>Type or print name and title: Barry Gaetano</p>	

Paid Preparer's Use Only	<p>Preparer's signature: </p>	<p>Date: 3/24/09</p>	<p>Check if self-employed: <input type="checkbox"/></p>	<p>Preparer's SSN or PTIN (See Gen. Instr. X):</p>
	<p>Firm's name (or yours if self-employed), address, and ZIP + 4: SARP & COMPANY, CPAS 210 TOLL GATE HILL ROAD GREENSBURG, PA 15601-8718</p>		<p>EIN: <input type="checkbox"/></p>	<p>Phone no.: 724-834-2151</p>

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

Organization Exempt Under Section 501(c)(3)

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

OMB No. 1545-0047

2007

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

WESTMORELAND HUMAN OPPORTUNITIES, INC.

Employer identification number

25-1383079

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the 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 empl. benefit plans & deferred comp.	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶		0		

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the 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		
Total number of others receiving over \$50,000 for professional services ▶		

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

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

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

Schedule A (Form 990 or 990-EZ) 2007

Part III Statements About Activities (See page 2 of the instructions.)

		Yes	No
1	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.)		X
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.			
2	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.)		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V-A, FORM 990	X	
e	Transfer of any part of its income or assets?		X
3a	Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)		X
b	Did the organization have a section 403(b) annuity plan for its employees?	X	
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement		X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		X
4a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g		X
b	Did the organization make any taxable distributions under section 4966?		
c	Did the organization make a distribution to a donor, donor advisor, or related person?		
d	Enter the total number of donor advised funds owned at the end of the tax year		
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year		
f	Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts		0
g	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year		0

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)

I certify that 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 otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
 - Type I
 - Type II
 - Type III-Functionally Integrated
 - Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	9,105,362	9,679,815	9,228,560	8,286,373	36,300,110
16 Membership fees received					0
17 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	404,990	432,630	408,891	392,533	1,639,044
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	5,041	10,804	5,672	1,488	23,005
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 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					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets STMT 11	671,786	790,094	137,003	146,300	1,745,183
23 Total of lines 15 through 22	10,187,179	10,913,343	9,780,126	8,826,694	39,707,342
24 Line 23 minus line 17	9,782,189	10,480,713	9,371,235	8,434,161	38,068,298
25 Enter 1% of line 23	101,872	109,133	97,801	88,267	

26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24	26a	761,366
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 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts		26b	
c Total support for section 509(a)(1) test: Enter line 24, column (e)		26c	38,068,298
d Add: Amounts from column (e) for lines:	18 <u>23,005</u> 19 _____	26d	1,768,188
	22 <u>1,745,183</u> 26b _____	26e	36,300,110
e Public support (line 26c minus line 26d total)		26f	95.3552%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))			

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:	(2006)	(2005)	(2004)	(2003)	N/A
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 11b, 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:	(2006)	(2005)	(2004)	(2003)	N/A	
c Add: Amounts from column (e) for lines:	15 _____ 16 _____	17 _____ 20 _____	21 _____		27c	
d Add: Line 27a total _____ and line 27b total _____					27d	
e Public support (line 27c total minus line 27d total)					27e	
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h	%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, 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 page 9 of the 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?	29		
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?	30		
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?	31		
	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?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	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?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	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?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	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	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the 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.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table-		
If the amount on line 40 is-		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is-		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000	41	
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

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 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 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 page 14 of the instructions.) **N/A**

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
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			

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

Form **4562**
 Department of the Treasury
 Internal Revenue Service

Depreciation and Amortization
 (Including Information on Listed Property)

OMB No. 1545-0172

2007

Attachment
 Sequence No. **67**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return **WESTMORELAND HUMAN OPPORTUNITIES, INC.**

Identifying number
25-1383079

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	125,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	500,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2006 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	14,655

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2007	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B-Assets Placed in Service During 2007 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C-Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year		40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instr.	22	14,655
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2007)

Statement 1 - Form 990, Part II, Line 25a - Compensation of Current Officers

Name	Program Services	Management & General	Fundraising
EXPENSES	\$	\$	\$
JEFF DIEHL COMPENSATION	13,467	76,320	
BENEFIT PLAN CONTRIBUTION	918	5,201	
ROBIN MANGINI COMPENSATION	9,563	54,187	
BENEFIT PLAN CONTRIBUTION	626	3,549	
TAY WALTEBAUGH COMPENSATION	24,793	74,377	
BENEFIT PLAN CONTRIBUTION	1,715	5,144	
EXPENSE ACCOUNT		4,299	
TOTAL	\$ 51,082	\$ 223,077	\$ 0

Federal Statements

Statement 2 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
WINE TASTING & MEMORIAL RUN				
WINE TASTING	3,580			3,580
MEMORIAL RUN	3,671			3,671
EXPENSES				
CONTRACTUAL SERVICES	195,451	159,863	33,528	2,060
UTILITIES	49,716	35,450	12,560	1,706
HOME COSTS	877,069	877,069		
OTHER PROGRAM SERVICES	<u>2,055,176</u>	<u>2,015,047</u>	<u>27,412</u>	<u>12,717</u>
TOTAL	<u>\$ 3,184,663</u>	<u>\$ 3,087,429</u>	<u>\$ 73,500</u>	<u>\$ 23,734</u>

Statement 3 - Form 990, Part III - Organization's Primary Exempt Purpose

Description

THE PURPOSE OF THE ORGANIZATION IS TO ADMINISTRATE PROGRAMS DIRECTED TOWARD THE ELIMINATION OF POVERTY AND ASSISTING LOW INCOME FAMILIES TO OBTAIN THE SKILLS, KNOWLEDGE, MOTIVATION, AND OPPORTUNITY TO BECOME FULLY SELF SUFFICIENT.

Federal Statements

Statement 4 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

Description	Beginning of Year	Accum Depr	End of Year	Accum Depr
	\$ 410,861	\$ 115,156	\$ 389,625	\$ 108,578
TOTAL	<u>\$ 410,861</u>	<u>\$ 115,156</u>	<u>\$ 389,625</u>	<u>\$ 108,578</u>

Statement 5 - Form 990, Part IV, Line 58 - Other Assets

Description	Beginning of Year	End of Year
PROPERTY HELD FOR RESALE	\$ 1,628,760	\$ 1,824,523
INTERFUND ACCOUNTS RECEIVABLE	181,209	32,224
TOTAL	<u>\$ 1,809,969</u>	<u>\$ 1,856,747</u>

Statement 6 - Form 990, Part IV, Line 62 - Deferred Revenue

Description	Beginning of Year	End of Year
DEFERRED REVENUE	\$ 230,526	\$ 301,580
DEFERRED REVENUE - PROP. FOR RESALE	879,475	824,017
TOTAL	<u>\$ 1,110,001</u>	<u>\$ 1,125,597</u>

Statement 7 - Form 990, Part IV, Line 65 - Other Liabilities

Description	Beginning of Year	End of Year
LINE OF CREDIT PAYABLE	\$ 118,815	\$ 163,448
INTERFUND ACCOUNTS PAYABLE	181,209	32,224
ACCRUED LIABILITIES	328,080	231,316
NOTES PAYABLE		190,000
TOTAL	<u>\$ 628,104</u>	<u>\$ 616,988</u>

Federal Statements

Statement 8 - Form 990, Part IV-A - Other Revenue Included on Financial Statements

<u>Description</u>	<u>Amount</u>
LOCAL SUBRECIPIENT REVENUE	\$ 1,730,126
TOTAL	<u>\$ 1,730,126</u>

Statement 9 - Form 990, Part IV-B - Other Expenses included on Financial Statements

<u>Description</u>	<u>Amount</u>
LOCAL SUBRECIPIENT EXPENSE	\$ 1,730,126
TOTAL	<u>\$ 1,730,126</u>

55750 WESTMORELAND HUMAN OPPORTUNITIES,
 25-1383079
 FYE: 6/30/2008

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Federal Statements

Statement 10 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
TAY WALTENBAUGH 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	CEO	40	86,038	19,990	4,299
JEFF DIEHL 226 SOUTH MAPLE AVE GREENSBURG PA 15601	CFO	40	76,763	19,142	0
TOM BALYA (PROXY - TED KOPAS) 226 SOUTH MAPLE AVE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
JOSEPH BUCCIERO 226 SOUTH MAPLE AVE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
TIKA CARTER 226 SOUTH MAPLE AVE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
RACHEL CARUSO 226 SOUTH MAPLE AVE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
TOM CERASO (PROXY-CAROLINE WENTZEL) 226 SOUTH MAPLE AVE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
CAROLINE CHUPKA 226 SOUTH MAPLE AVE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
TYLER COURTNEY 226 SOUTH MAPLE AVE GREENSBURG PA 15601	TREASURER	0	0	0	0

Federal Statements

25-1383079

FYE: 6/30/2008

Statement 10 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
BARRY GAETANO 226 SOUTH MAPLE AVE GREENSBURG PA 15601	PRESIDENT	0	0	0	0
AMELIA GRACE 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
SCOTT GULDIN 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
TED HARHAI (PROXY - MARY JO SMITH) 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
MARGUERITE JOHNSON 226 SOUTH MAPLE AVE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
JOHN KRAMER 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
JOHN KOPAY 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
JOYCE LONG 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
TIM MURPHY (PROXY - LOU LAZZARO) 226 SOUTH MAPLE AVE GREENSBURG PA 15601	DIRECTOR	0	0	0	0

Statement 10 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
DAN PAGLIARI 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	SOLICITOR	0	0	0	0
JOHN PALLONE (PROXY - JOHN ALBERTSON) 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
BOB REGOLA (PROXY - JEANNE RINGS) 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	DIRECTOR	0	0	0	0
JESS STAIRS (PROXY-RACHEL MORELAND) 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601		0	0	0	0
TOM TANGRETTI (PROXY - AMY EMILI) 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	SECRETARY	0	0	0	0
MIKE VIDRA 226 SOUTH MAPLE AVE GREENSBURG PA 15601		0	0	0	0
KIM WARD (PROXY - DOTTIE STAFFEN) 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601		0	0	0	0
FLORA WHITE 226 SOUTH MAPLE AVENUE GREENSBURG PA 15601	V. PRESIDENT	0	0	0	0
JENNIFER YOUNKIN 226 SOUTH MAPLE AVE GREENSBURG PA 15601		0	0	0	0

Statement 10 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
ROBIN MANGINI 226 SOUTH MAPLE AVE GREENSBURG PA 15601	KEY EMPLOYEE	40	52,371	15,554	0

Federal Statements**Statement 11 - Schedule A, Part IV-A, Line 22 - Other Income**

Description	2006	2005	2004	2003
OTHER INCOME	\$ 671,786	\$ 790,094	\$ 137,003	\$ 146,300
TOTAL	\$ 671,786	\$ 790,094	\$ 137,003	\$ 146,300