

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form Return of Organization Exempt From Income Tax

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$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.

OMB No. 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning June 1, 2008, and ending May 31, 2009

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

Santa Clara Valley Audubon Society

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

22221 Mc Clellan Road

City or town, state or country, and ZIP + 4

Cupertino, CA 95014-4030

D Employer identification number

94-6081420

E Telephone number

408 2523747

F Group Exemption Number

• 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.SCVAS.ORG

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 ▶ \$ 654,559

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
Revenue	1	Contributions, gifts, grants, and similar amounts received	265,435																												
	2	Program service revenue including government fees and contracts	12,060																												
	3	Membership dues and assessments	0																												
	4	Investment income	35,080																												
	5a	Gross amount from sale of assets other than inventory					311,555																								
	b	Less: cost or other basis and sales expenses					339,616																								
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)							<28,061>																						
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>																													
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)																													
	b	Less: direct expenses other than fundraising expenses																													
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)																														
7a	Gross sales of inventory, less returns and allowances											29,763																			
b	Less: cost of goods sold											29,316																			
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)													447																	
8	Other revenue (describe ▶ <u>Mixology</u>)														666																
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.														285,627																
Expenses	10	Grants and similar amounts paid (attach schedule)	150																												
	11	Benefits paid to or for members	4,726																												
	12	Salaries, other compensation, and employee benefits	169,391																												
	13	Professional fees and other payments to independent contractors	19,563																												
	14	Occupancy, rent, utilities, and maintenance	19,507																												
	15	Printing, publications, postage, and shipping	2,788																												
	16	Other expenses (describe ▶ <u>Travel, Deprec of Eq, Travel, Misc Equip Rent, etc</u>)	21,955																												
17	Total expenses. Add lines 10 through 16	263,180																													
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	22,447																												
	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)	1,129,784																												
	20	Other changes in net assets or fund balances (attach explanation <u>Unrealized losses on Invs.</u>)	<133,709>																												
21	Net assets or fund balances at end of year. Combine lines 18 through 20	1,018,522																													

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	1,102,451	1,002,199
23	Land and buildings	0	0
24	Other assets (describe ▶ <u>Inventory - 19,117; Equip - net 349</u>)	29,929	19,466
25	Total assets	1,132,380	1,021,665
26	Total liabilities (describe ▶ <u>A/P, Sales tax payable</u>)	<2,596>	<3,143>
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	1,129,784	1,018,522

For Dividend Act and Donorwork Deduction Act Notice, see the instruction for Form 990

Oct No. 106421

Form 990-EZ 2008

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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

Expenses

What is the organization's primary exempt purpose? Education & Advocacy of Birds & Habitats
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

28 See attached notes
(Grants \$ 0) If this amount includes foreign grants, check here

29
(Grants \$ 150) If this amount includes foreign grants, check here

30
(Grants \$ 0) If this amount includes foreign grants, check here

31 Other program services (attach schedule)
(Grants \$) If this amount includes foreign grants, check here

32 Total program service expenses (add lines 28a through 31a) 32 176 796

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

Table with 5 columns: (a) Name and address, (b) Title and average hours per week devoted to position, (c) Compensation (if not paid, enter -0-), (d) Contributions to employee benefit plans & deferred compensation, (e) Expense account and other allowances. Includes entries for Deborah Thompson (President), Robert Hirt (Vice President), Joan Leighton (Secretary), Peter LaDucette (Treasurer), and Bob Power (Exec. Director).

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.		
35a	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
35b	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 instructions. ▶ <u>37a</u> <u>0</u>		
37b	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
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39	Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9		
39b	b Gross receipts, included on line 9, for public use of club facilities		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0</u> ; section 4912 ▶ <u>0</u> ; section 4955 ▶ <u>0</u>		
40b	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
40c	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ <u>0</u>		
40d	d Enter amount of tax on line 40c reimbursed by the organization ▶ <u>0</u>		
40e	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>California</u>		
42a	The books are in care of ▶ <u>Susan Bell</u> Telephone no. ▶ <u>(408) 252 3747</u> Located at ▶ <u>22221 McEllan Rd - Cupertino, CA</u> ZIP + 4 ▶ <u>95014-4030</u>		
42b	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.		X
42c	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 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <u>43</u> <input type="checkbox"/>		
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 | 46 | | X |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | | X |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | | X |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | | X |
| b If "Yes," was the related organization(s) a section 527 organization? | 49b | | |
- 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
<i>None</i>				
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
<i>None</i>		
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 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.

Signature of officer: *Peter LaTourrette* Date: 4 September 2009

Type or print name and title: Peter LaTourrette Treasurer

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ Preparer's Identifying Number (See instructions)

EIN: _____ Phone no.: _____

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support
To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

Santa Clara Valley Audubon Society

94: 6081420

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

The organization is not a private foundation because it is: (Please check only one organization.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—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). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

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.")	191,153	183,440	219,275	638,540	265,435	1,497,843
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	34,398	42,303	33,902	47,250	41,823	199,676
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	225,551	225,743	253,177	685,790	307,258	1,697,519
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.)	225,551	225,743	253,177	685,790	307,258	1,697,519

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	225,551	225,743	253,177	685,790	307,258	1,697,519
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	20,234	24,123	39,974	53,722	35,080	173,133
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	20,234	24,123	39,974	53,722	35,080	173,133
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.) <i>Miscellaneous</i>	506	65	1871	159	166	3267
13 Total support. (Add lines 9, 10c, 11, and 12.)	246,291	249,931	295,022	739,671	343,004	1,873,919
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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	90.6 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g <i>26.5</i>	16	87.0 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	9.2 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h <i>calculated</i>	18	13.0 %

- 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)

See Notes

SANTA CLARA VALLEY AUDUBON SOCIETY

EIN 94 6081420 D303530

NOTES To Tax Return 990, June 1, 2008 to May 31, 2009

Form 990	<u>Part I, Line 5a</u>	Gross Amount from Sale of Assets	
		Mutual Fund Investments Purchased and Sold	
		Sales Proceeds	311,555
		Cost of Sales	<u>-339,616</u>
			<u>-28,061</u>

Form 990 Part I Line 8 Sale of Assets - Other than Inventory

<u>Part I</u>	<u>Line 10</u>	<u>Grants Paid</u>	150
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A low-income high school student was provided a tuition grant for a Young Audubon Canoe Trip in the Elkhorn Slough, a trip to visit the bird habitat.

Form 990 Part III Statement of Program Service Accomplishments

a - Newsletter - The Society produces a bi-monthly newsletter - the "Avocet" sent to over 3500 members. The newsletter provides members with information volunteer opportunities and birding activities and give information on local and natural environmental issues with emphasis on birds and bird habitats. (Grants - 0) 30,424

b - Environmental Education - The Society makes classroom presentations to about 900 students each year. It sponsors Wildlife Education day events at Park HQ with about 450 attendees and escorts children's groups to wetlands for over 950 children. It leads about 100 field trips to local habitats, holds monthly lecture meetings, operates a nature shop for its members and makes classroom presentations to about 1,000 children.

(Grants \$ 150) 107,442

c - Conservation and Environmental Action - The Society contributes volunteer services and support to a variety of environmental activities including a bluebird recovery and nest box program, burrowing owl protection, and citizen science projects such as the annual Christmas Bird Count.

The Society supports environmental advocacy and the legal defense of environmental laws particularly in respect to creeks and wetlands habitats.

(Grants - 0) 38,930

Total Program Expense 176,796

Form 990 Part V Other Information

Line 35 Other business activities

The Society maintains a nature shop which provides environmental materials and books primarily to members. The net profit from this activity was \$ 447.00. This is an integral part of our purpose to educate members and the community on birds, bird habitats, and other environmental issues.

Fprm 990-EZ, Schedule A

Part III, Line 12 Other Income in Prior Year

For the Year 2005/2006

Recovery of Overhead Cost - Mitigation Settlement 1,710

Miscellaneous 161

1,871

Other Years, only miscellany