

Return of Organization Exempt From Income Tax

2006

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2006 calendar year, or tax year beginning 7/01, 2006, and ending 6/30, 2007

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

C CENTER FOR LAND-BASED LEARNING 5265 PUTAH CREEK ROAD WINTERS, CA 95694

D Employer Identification Number 68-0472121 E Telephone number 530-795-1520 F Accounting method: Cash, Accrual

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? H (b) If 'Yes,' enter number of affiliates H (c) Are all affiliates included? H (d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number M Check if the organization is not required to attach Schedule B

G Web site: WWW.LANDBASEDLEARNING.ORG

J Organization type (check only one) 501(c) 3

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.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 588,212.

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

Table with 21 rows and 4 columns: Description, (A) Securities, (B) Other, and Total. Includes sections for Revenue (lines 1-12), Expenses (lines 13-17), and Assets (lines 18-21).

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.

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here... <input type="checkbox"/>	22a				
22b Other grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here... <input type="checkbox"/>	22b				
23 Specific assistance to individuals (attach schedule).....	23				
24 Benefits paid to or for members (attach schedule).....	24				
25a Compensation of current officers, directors, key employees, etc listed in Part V-A (attach sch). SEE STMT 4.	25a	8,954.	0.	0.	8,954.
b Compensation of former officers, directors, key employees, etc listed in Part V-B (attach sch).....	25b	0.	0.	0.	0.
c 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) (attach schedule).....	25c	0.	0.	0.	0.
26 Salaries and wages of employees not included on lines 25a, b, and c.....	26	269,528.	200,901.	48,067.	20,560.
27 Pension plan contributions not included on lines 25a, b, and c.....	27				
28 Employee benefits not included on lines 25a - 27.....	28	31,787.	20,623.	9,102.	2,062.
29 Payroll taxes.....	29	22,699.	17,281.	3,796.	1,622.
30 Professional fundraising fees.....	30				
31 Accounting fees.....	31				
32 Legal fees.....	32				
33 Supplies.....	33	43,478.	34,281.	9,027.	170.
34 Telephone.....	34	6,358.	4,526.	1,311.	521.
35 Postage and shipping.....	35	2,488.	134.	78.	2,276.
36 Occupancy.....	36	62,617.	50,566.	6,976.	5,075.
37 Equipment rental and maintenance.....	37	11,866.	2,794.	8,506.	566.
38 Printing and publications.....	38	8,605.	113.	214.	8,278.
39 Travel.....	39	20,651.	19,146.	1,007.	498.
40 Conferences, conventions, and meetings.....	40	916.	525.	391.	
41 Interest.....	41	9,715.		9,715.	
42 Depreciation, depletion, etc (attach schedule).....	42	6,803.	4,840.	917.	1,046.
43 Other expenses not covered above (itemize):					
a SEE STATEMENT 5	43a	48,447.	30,305.	12,700.	5,442.
b -----	43b				
c -----	43c				
d -----	43d				
e -----	43e				
f -----	43f				
g -----	43g				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15).....	44	554,912.	386,035.	111,807.	57,070.

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.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year		(B) End of year
ASSETS	45 Cash — non-interest-bearing	76,670.	45	35,096.
	46 Savings and temporary cash investments.....		46	
	47a Accounts receivable.....	4,250.		
	b Less: allowance for doubtful accounts		5,387.	47c 4,250.
	48a Pledges receivable.....			
	b Less: allowance for doubtful accounts			48c
	49 Grants receivable.....	187,978.	49	
	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) (attach schedule)			50b
	51a Other notes and loans receivable (attach schedule)			
	b Less: allowance for doubtful accounts			51c
	52 Inventories for sale or use	1,257.	52	13,908.
	53 Prepaid expenses and deferred charges	4,624.	53	1,913.
	54a Investments — publicly-traded securities.....	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a
	b Investments — other securities (attach sch).....	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b
	55a Investments — land, buildings, & equipment: basis			
	b Less: accumulated depreciation (attach schedule)			55c
	56 Investments — other (attach schedule)			56
	57a Land, buildings, and equipment: basis.....	120,873.		
b Less: accumulated depreciation (attach schedule).....	STATEMENT 6 30,782.	41,012.	57c 90,091.	
58 Other assets, including program-related investments (describe ▶ <u>SEE STATEMENT 7</u>		1,979.	58 1,729.	
59 Total assets (must equal line 74). Add lines 45 through 58		318,907.	59 146,987.	
LIABILITIES	60 Accounts payable and accrued expenses	36,056.	60	7,484.
	61 Grants payable		61	
	62 Deferred revenue	625.	62	825.
	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 ▶ <u>SEE STATEMENT 8</u>		166,978.	65 13.
	66 Total liabilities. Add lines 60 through 65.....		203,659.	66 8,322.
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	67,820.	67	64,621.
	68 Temporarily restricted	47,428.	68	74,044.
	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)		115,248.	73 138,665.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73		318,907.	74 146,987.

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

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on Part I, line 12:		
	1 Net unrealized gains on investments	b1	
	2 Donated services and use of facilities	b2	
	3 Recoveries of prior year grants	b3	
	4 Other (specify): _____	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	
d	Amounts included on Part I, line 12, but not on line a :		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify): _____	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12). Add lines c and d	e	

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

a	Total expenses and losses per audited financial statements	a	N/A
b	Amounts included on line a but not on Part I, line 17:		
	1 Donated services and use of facilities	b1	
	2 Prior year adjustments reported on Part I, line 20	b2	
	3 Losses reported on Part I, line 20	b3	
	4 Other (specify): _____	b4	
	Add lines b1 through b4	b	
c	Subtract line b from line a	c	
d	Amounts included on Part I, line 17, but not on line a :		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify): _____	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17). Add lines c and d	e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 9		8,085.	869.	0.

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 13,337.		
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 <i>quid pro quo</i> contributions?	X	
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?		N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		N/A
	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.		
c	Dues, assessments, and similar amounts from members. 85c N/A		
d	Section 162(e) lobbying and political expenditures. 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices. 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e). 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
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?		N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12. 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
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
b	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 ▶ 0. ; section 4912 ▶ 0. ; section 4955 ▶ 0.		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction.		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶ 0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0.		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
g	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 ▶ CA		
b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.) 90b 11		
91a	The books are in care of ▶ BETSEY BALLASH Telephone number ▶ 530-795-1520 Located at ▶ 5265 PUTAH CREEK ROAD, WINTERS CA ZIP + 4 ▶ 95694		
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)?		X
	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.		

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91 c 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. N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year. 92 N/A

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

	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 FACILITIES RENT			16	32,934.	
b PLANTS, BIRD BOXES					11,177.
c WORKSHOPS & TOURS					927.
d _____					
e _____					
f Medicare/Medicaid payments.....					
g Fees & contracts from government agencies...					
94 Membership dues and assessments...					
95 Interest on savings & temporary cash invmnts...					
96 Dividends & interest from securities...					
97 Net rental income or (loss) from real estate:					
a debt-financed property.....					
b not debt-financed property.....					
98 Net rental income or (loss) from pers prop....					
99 Other investment income.....			14	3.	
100 Gain or (loss) from sales of assets other than inventory.....					
101 Net income or (loss) from special events.....			1		
102 Gross profit or (loss) from sales of inventory....			1	2,062.	
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E)).....				34,999.	12,104.
105 Total (add line 104, columns (B), (D), and (E)).....					47,103.

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.	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).
1	SEE STATEMENT 11

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).

	Yes	No
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

	Yes	No
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	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

	Yes	No
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please 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 Date

▶ CRAIG MCNAMARA, PRESIDENT
Type or print name and title.

Paid Preparer's Use Only	Preparer's signature ▶ <u>ANTHONY J. DELEVATI, CPA</u>	Date	Check if self-employed ▶ <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See General Instruction W) ▶ <u>N/A</u>
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ <u>ULLRICH DELEVATI CPAS</u> <u>433 SECOND ST. #106</u> <u>WOODLAND, CA 95695</u>	EIN ▶ <u>N/A</u>	Phone no. ▶ <u>530 666-6671</u>	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**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

Supplementary Information — (See separate instructions.)

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

OMB No. 1545-0047

2006

Name of the organization

CENTER FOR LAND-BASED LEARNING

Employer identification number

68-0472121

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions. List each one. If there are none, enter 'None.')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
SEE STATEMENT 12		146,086.	29,231.	695.
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 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	0	

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 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	0	

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) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	798,427.	710,565.	560,039.	218,563.	2,287,594.
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	11,214.	15,131.	18,264.	1,013.	45,622.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					0.
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					0.
23 Total of lines 15 through 22	809,641.	725,696.	578,303.	219,576.	2,333,216.
24 Line 23 minus line 17	798,427.	710,565.	560,039.	218,563.	2,287,594.
25 Enter 1% of line 23	8,096.	7,257.	5,783.	2,196.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 45,752.
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 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 76,744.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 2,287,594.
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b 76,744.					26d 76,744.
e Public support (line 26c minus line 26d total)					26e 2,210,850.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 96.65 %
27 Organizations described on line 12: N/A					
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: (2005) _____ (2004) _____ (2003) _____ (2002) _____					
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: (2005) _____ (2004) _____ (2003) _____ (2002) _____					
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 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

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

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
	If 'Yes,' please describe; if 'No,' please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
32	Does the organization maintain the following:		
	a Records indicating the racial composition of the student body, faculty, and administrative staff?		
	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
	d Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
	a Students' rights or privileges?		
	b Admissions policies?		
	c Employment of faculty or administrative staff?		
	d Scholarships or other financial assistance?		
	e Educational policies?		
	f Use of facilities?		
	g Athletic programs?		
	h Other extracurricular activities?		
	If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
	b Has the organization's right to such aid ever been revoked or suspended?		
	If you answered 'Yes' to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' attach an explanation.		

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

N/A

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

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term 'expenditures' means amounts paid or incurred.)			
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 —		
	The lobbying nontaxable amount is —		
	Not over \$500,000	20% of the amount on line 40	
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	41
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
	Over \$17,000,000	\$1,000,000	
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.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable 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 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.

**STATEMENT 1
FORM 990, PART I, LINE 7
OTHER INVESTMENT INCOME**

INTEREST INCOME.....		\$	3.
	TOTAL	\$	<u>3.</u>

**STATEMENT 2
FORM 990, PART I, LINE 9
NET INCOME (LOSS) FROM SPECIAL EVENTS**

SPECIAL EVENTS	GROSS RECEIPTS	LESS CONTRI- BUTIONS	GROSS REVENUE	LESS DIRECT EXPENSES	NET INCOME (LOSS)
CHOCOLATE EVENT	10,807.	3,250.	7,557.	7,557.	0.
TOTAL	<u>\$ 10,807.</u>	<u>\$ 3,250.</u>	<u>\$ 7,557.</u>	<u>\$ 7,557.</u>	<u>\$ 0.</u>

**STATEMENT 3
FORM 990, PART I, LINE 10
GROSS PROFIT (LOSS) FROM SALES OF INVENTORY**

HATS & T-SHIRTS.....	\$	60.
PLANT/BIRD ID CARDS.....		2,214.
WALNUT MULCH.....		2,114.
GROSS SALES.....	\$	<u>4,388.</u>
LESS RETURNS & ALLOWANCES.....		<u>0.</u>
NET SALES.....	\$	4,388.
LESS COST OF GOODS SOLD.....		<u>2,326.</u>
GROSS PROFIT FROM SALES OF INVENTORY.....	\$	<u><u>2,062.</u></u>

**STATEMENT 4
FORM 990, PART II, LINE 25A
COMPENSATION OF OFFICERS, DIRECTORS, ETC.**

COMPENSATION RECEIVED	(A)	(B)	(C)	(D)
NAME	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
BEVERLY BECKER	0.	0.	0.	0.
GERALYN GORSHING	0.	0.	0.	0.
ANNIE KING	0.	0.	0.	0.
CRAIG MCNAMARA	8,085.	0.	0.	8,085.
JENNY LESTER-MOFFITT	0.	0.	0.	0.
ANTHONY DELEVATI	0.	0.	0.	0.
JOANIE BENEDETTI	0.	0.	0.	0.
SUE HADERLE	0.	0.	0.	0.
ANDREA CLARK	0.	0.	0.	0.
JAY CUTLER	0.	0.	0.	0.
MICHAEL HONIG	0.	0.	0.	0.
MARK LINDER	0.	0.	0.	0.
FATIMA MALIK	0.	0.	0.	0.
TOTAL	<u>\$ 8,085.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 8,085.</u>

STATEMENT 4 (CONTINUED)
FORM 990, PART II, LINE 25A
COMPENSATION OF OFFICERS, DIRECTORS, ETC.

EMPLOYEE BENEFIT PLAN CONTRIBUTION	(A)	(B)	(C)	(D)
NAME	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
BEVERLY BECKER	0.	0.	0.	0.
GERALYN GORSHING	0.	0.	0.	0.
ANNIE KING	0.	0.	0.	0.
CRAIG MCNAMARA	869.	0.	0.	869.
JENNY LESTER-MOFFITT	0.	0.	0.	0.
ANTHONY DELEVATI	0.	0.	0.	0.
JOANIE BENEDETTI	0.	0.	0.	0.
SUE HADERLE	0.	0.	0.	0.
ANDREA CLARK	0.	0.	0.	0.
JAY CUTLER	0.	0.	0.	0.
MICHAEL HONIG	0.	0.	0.	0.
MARK LINDER	0.	0.	0.	0.
FATIMA MALIK	0.	0.	0.	0.
TOTAL	\$ 869.	\$ 0.	\$ 0.	\$ 869.

EXPENSE ACCT. & OTHER ALLOWANCES	(A)	(B)	(C)	(D)
NAME	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
BEVERLY BECKER	0.	0.	0.	0.
GERALYN GORSHING	0.	0.	0.	0.
ANNIE KING	0.	0.	0.	0.
CRAIG MCNAMARA	0.	0.	0.	0.
JENNY LESTER-MOFFITT	0.	0.	0.	0.
ANTHONY DELEVATI	0.	0.	0.	0.
JOANIE BENEDETTI	0.	0.	0.	0.
SUE HADERLE	0.	0.	0.	0.
ANDREA CLARK	0.	0.	0.	0.
JAY CUTLER	0.	0.	0.	0.
MICHAEL HONIG	0.	0.	0.	0.
MARK LINDER	0.	0.	0.	0.
FATIMA MALIK	0.	0.	0.	0.
TOTAL	\$ 0.	\$ 0.	\$ 0.	\$ 0.

STATEMENT 5
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
CONTRACTORS	13,440.	8,553.	378.	4,509.
COORDINATORS/TEACHERS	17,045.	17,045.		
COURSE FEES & HONORARIA	1,535.	1,535.		
DUES & SUBSCRIPTIONS	115.	100.	15.	
FEES & LICENSES	910.	171.	739.	
INSURANCE	8,370.		8,370.	
OUTREACH	1,006.	267.		739.
PAYROLL SERVICE	2,072.		2,072.	
REPAIRS & MAINTENANCE	1,866.	791.	1,038.	37.

STATEMENT 5 (CONTINUED)
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
SANITATION	1,856.	1,843.	7.	6.
SERVICE FEES	232.		81.	151.
TOTAL	\$ 48,447.	\$ 30,305.	\$ 12,700.	\$ 5,442.

STATEMENT 6
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 77,342.	\$ 22,979.	\$ 54,363.
IMPROVEMENTS	43,531.	7,803.	35,728.
TOTAL	\$ 120,873.	\$ 30,782.	\$ 90,091.

STATEMENT 7
FORM 990, PART IV, LINE 58
OTHER ASSETS

NET INTANGIBLE ASSETS.....		1,729.
	TOTAL	\$ 1,729.

STATEMENT 8
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

PAYROLL LIABILITIES.....	\$	12.
ROUNDING.....		1.
	TOTAL	\$ 13.

STATEMENT 9
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
BEVERLY BECKER 5265 PUTAH CREEK ROAD WINTERS, CA 95694	CHAIRMAN 2	\$ 0.	\$ 0.	0.

STATEMENT 9 (CONTINUED)
FORM 990, PART V-A
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
GERALYN GORSHING 5265 PUTAH CREEK ROAD WINTERS, CA 95694	VICE CHAIRMAN 2	\$ 0.	\$ 0.	\$ 0.
ANNIE KING ONE SHIELDS AVENUE DAVIS, CA 95616-8571	DIRECTOR 2	0.	0.	0.
CRAIG MCNAMARA 5265 PUTAH CREEK ROAD WINTERS, CA 95694	PRESIDENT 24	8,085.	869.	0.
JENNY LESTER-MOFFITT 5265 PUTAH CREEK ROAD WINTERS, CA 95694	SECRETARY 2	0.	0.	0.
ANTHONY DELEVATI 433 2ND STREET, STE. 106 WOODLAND, CA 95695	TREASURER 2	0.	0.	0.
JOANIE BENEDETTI 5265 PUTAH CREEK ROAD WINTERS, CA 95694	DIRECTOR 2	0.	0.	0.
SUE HADERLE 5265 PUTAH CREEK ROAD WINTERS, CA 95694	DIRECTOR 2	0.	0.	0.
ANDREA CLARK 5265 PUTAH CREEK ROAD WINTERS, CA 95694	DIRECTOR 2	0.	0.	0.
JAY CUTLER 5265 PUTAH CREEK ROAD WINTERS, CA 95694	DIRECTOR 2	0.	0.	0.
MICHAEL HONIG 5265 PUTAH CREEK ROAD WINTERS, CA 95694	DIRECTOR 2	0.	0.	0.
MARK LINDER 5265 PUTAH CREEK ROAD WINTERS, CA 95694	DIRECTOR 2	0.	0.	0.
FATIMA MALIK 5265 PUTAH CREEK ROAD WINTERS, CA 95694	DIRECTOR 2	0.	0.	0.
	TOTAL	\$ 8,085.	\$ 869.	\$ 0.

**STATEMENT 11
FORM 990, PART VIII
RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES**

LINE #	EXPLANATION OF ACTIVITIES
93C	WORKSHOPS AT THE FARM AND NATURE CENTER OFFER OPPORTUNITIES FOR STUDENTS TO EXPERIENCE THE LEARNING LABORATORY FOR SUSTAINABLE AGRICULTURE AND WILDLIFE-FRIENDLY FARMING. TOURS OF THE FARM AT PUTAH CREEK AFFORD THE GENERAL PUBLIC INSIGHT INTO HOW THE CONCEPTS ARE PUT INTO ACTION.
93B	THE NATIVE PLANT NURSERY PROVIDES HANDS-ON LEARNING EXPERIENCES FOCUSED ON CALIFORNIA NATIVE PLANT IDENTIFICATION, SEED COLLECTION AND PROPAGATION TECHNIQUES. THE NATIVE PLANTS ARE DERIVED FROM LOCAL GENETIC SOURCES (WHEN AVAILABLE) TO ENSURE PLANT SURVIVAL AND LONG-TERM ECOSYSTEM HEALTH. THE NATIVE GRASSES ARE SOLD IN ORDER TO PROVIDE OPPORTUNITIES FOR MORE STUDENTS TO EXPERIENCE THE NURSERY. BIRD BOXES PROVIDE SITES FOR NATIVE BIRDS TO CREATE A NESTING COMMUNITY, WHICH AIDS IN GATHERING INFORMATION ON DEMOGRAPHIC PARAMETERS OF NESTING BIRDS.

**STATEMENT 12
SCHEDULE A, PART I
COMPENSATION OF FIVE HIGHEST PAID EMPLOYEES**

NAME AND ADDRESS	TITLE & AVERAGE HOURS WORKED	COMPEN- SATION	CONTRIBUT. EBP & DC	EXPENSE ACCOUNT
MARY KIMBALL 5265 PUTAH CREEK ROAD WINTERS, CA 95694	EXEC DIRECTOR 40	60,663.	10,039.	695.
SUSAN DOUGLAS 5265 PUTAH CREEK ROAD WINTERS, CA 95694	COORDINATOR 40	42,913.	11,146.	0.
MICHAEL BARNES 5265 PUTAH CREEK ROAD WINTERS, CA 95694	FOPC MANAGER 40	42,510.	8,046.	0.
TOTAL		<u>\$ 146,086.</u>	<u>\$ 29,231.</u>	<u>\$ 695.</u>

**STATEMENT 13
SCHEDULE A, PART III, LINE 2
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.**

LINE 2A: THE CENTER FOR LANDBASED LEARNING LEASES ITS FACILITIES FROM SIERRA ORCHARDS, LP FOR \$4,789 PER MONTH. CRAIG MCNAMARA, PRESIDENT, IS THE ONLY GENERAL PARTNER IN SIERRA ORCHARDS, LP AND RECEIVES A GUARANTEED PAYMENT FROM THE LIMITED PARTNERSHIP.

LINE 2C: THE ORGANIZATION PROVIDES AN AUTO FOR THE USE OF THE EXECUTIVE DIRECTOR AND KEY EMPLOYEE, MARY KIMBALL. THE PERSONAL USE PORTION OF THE AUTO IS PROPERLY RECORDED AS ADDITIONAL COMPENSATION ON HER W-2 AT THE END OF THE CALENDAR YEAR.

LINE 2D: IN ADDITION TO COMPENSATION AND BENEFITS REPORTED IN FORM 990, PART V,

STATEMENT 13 (CONTINUED)
SCHEDULE A, PART III, LINE 2
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

THE ORGANIZATION REIMBURSED CRAIG MCNAMARA \$7,357 FOR EXPENSES PAID TO PUT ON THE "CHOCOLATE" SPECIAL FUNDRAISING EVENT.