

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

OMB No. 1545-0047
2007
Open to Public Inspection

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
Instruc-
tions.

C Name of organization

Potomac Valley Audubon Society, Inc

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

P.O. Box 578

Room/suite

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

Shepherdstown

WV 25443

D Employer identification number

55-0626891

E Telephone number

304-676-3397

F Accounting method: ☐ Cash

☒ Accrual ☐ Other (specify)

u

• 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 **u** ☐ Yes ☐ No

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 **u**

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

G Website: **j** **HTTP://WWW.POTOMACAUDUBON.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 **u** **216,968**

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		63,231	
	c Indirect public support (not included on line 1a)	1c		13,000	
	d Government contributions (grants) (not included on line 1a)	1d		33,794	
	e Total (add lines 1a through 1d) (cash \$ 110,025 noncash \$)				1e 110,025
	2 Program service revenue including government fees and contracts (from Part VII, line 93)				2 52,592
	3 Membership dues and assessments			See Statement 1	3 4,372
	4 Interest on savings and temporary cash investments				4 2,135
	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 u)				7	
Revenue	8a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	b Less: cost or other basis and sales expenses	8a			
	c Gain or (loss) (attach schedule)	8b			
	d Net gain or (loss). Combine line 8c, columns (A) and (B)	8c			
	9 Special events and activities (attach schedule). If any amount is from gaming, check here ☐				
	a Gross revenue (not including \$ of contributions reported on line 1b)	9a		32,407	
	b Less: direct expenses other than fundraising expenses	9b		8,845	
	c Net income or (loss) from special events. Subtract line 9b from line 9a				9c 23,562
	10a Gross sales of inventory, less returns and allowances	10a		15,437	
	b Less: cost of goods sold	10b		13,054	
	c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a			Stmt 2	10c 2,383
	11 Other revenue (from Part VII, line 103)				11
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11				12 195,069	
Expenses	13 Program services (from line 44, column (B))				13 144,966
	14 Management and general (from line 44, column (C))				14 11,132
	15 Fundraising (from line 44, column (D))				15 4,012
	16 Payments to affiliates (attach schedule)				16
	17 Total expenses. Add lines 16 and 44, column (A)				17 160,110
	18 Excess or (deficit) for the year. Subtract line 17 from line 12				18 34,959
Net Assets	19 Net assets or fund balances at beginning of year (from line 73, column (A))				19 110,828
	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				21 145,787

Form 990 (2007)

Potomac Valley Audubon Society, Inc 55-0626891Page **2****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 ☐	22a			
22b Other grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here ☐	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 See Statement 3	25a	40,984	34,836	4,098
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b			
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)	25c			
26 Salaries and wages of employees not included on lines 25a, b, and c	26	49,500	49,500	
27 Pension plan contributions not included on lines 25a, b, and c	27			
28 Employee benefits not included on lines 25a – 27	28	615	492	123
29 Payroll taxes	29	7,780	7,313	311
30 Professional fundraising fees	30			156
31 Accounting fees	31	3,700	2,960	740
32 Legal fees	32			
33 Supplies	33	21,497	19,817	1,543
34 Telephone	34	549	439	110
35 Postage and shipping	35	2,674	1,349	872
36 Occupancy	36			
37 Equipment rental and maintenance	37			
38 Printing and publications	38	6,265	4,080	1,020
39 Travel	39	2,666	2,283	332
40 Conferences, conventions, and meetings	40	2,350	1,389	961
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42	2,943	2,735	208
43 Other expenses not covered above (itemize): a See Statement 4	43a	18,587	17,773	814
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	160,110	144,966	11,132
			4,012	

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

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose?

u See Statement 5

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses

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

- a School Programs - Each year, PVAS provides area schools with special programs intended to increase children's understanding and appreciation of the natural world. The programs are offered for grades K-6. More than 1,750 children from 12 schools participated in these programs in the 2007-2008 school year.**

(Grants and allocations \$) If this amount includes foreign grants, check here **u** ☐

105,023

- b Summer Camp - Each summer, PVAS operates a nature-oriented day camp for area children at its Yankauer Nature Preserve near Shepherdstown, WV. About 200 different children are enrolled.**

(Grants and allocations \$) If this amount includes foreign grants, check here **u** ☐

17,786

- c Nature Preserve Operations - PVAS co-manages two nature preserves with The Nature Conservancy. In addition to housing a summer camp, the 104-acre Yankauer preserve is also used for school programs. The other preserve, called Eidolon, is in Morgan Co., WV. It was opened in the spring of 2007 and is still under development.**

(Grants and allocations \$) If this amount includes foreign grants, check here **u** ☐

10,972**d**

(Grants and allocations \$) If this amount includes foreign grants, check here **u** ☐

- e Other program services (attach schedule) See Stmt 6**

(Grants and allocations \$) If this amount includes foreign grants, check here **u** ☐

11,185

- f Total of Program Service Expenses** (should equal line 44, column (B), Program services) **u**

144,966Form **990** (2007)

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		45	
	46 Savings and temporary cash investments	92,632	97,839	
	47a Accounts receivable	47a 8,123		
	b Less: allowance for doubtful accounts	47b	47c 8,123	
	48a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		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) (att. schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	2,990	53 3,695	
	54a Investments—publicly-traded securities	☐ Cost ☐ FMV	54a	
	b Investments—other securities (attach schedule)	☐ Cost ☐ FMV	54b	
	55a Investments—land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b	55c	
	56 Investments—other (attach schedule)		56	
	57a Land, buildings, and equipment: basis	57a 57,479		
	b Less: accumulated depreciation (attach schedule)	57b 15,663	57c 41,816	
58 Other assets, including program-related investments (describe ☐)		58		
59 Total assets (must equal line 74). Add lines 45 through 58	133,452	59 151,473		
Liabilities	60 Accounts payable and accrued expenses	13,374	60 5,686	
	61 Grants payable		61	
	62 Deferred revenue	9,250	62	
	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 ☐)		65	
	66 Total liabilities. Add lines 60 through 65	22,624	66 5,686	
	Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74.		
		67 Unrestricted	109,707	67 137,509
68 Temporarily restricted		1,121	68 8,278	
69 Permanently restricted			69	
Organizations that do not follow SFAS 117, check here ☐ 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)		110,828	73 145,787	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73		133,452	74 151,473	

Part IV-A

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

Part IV-B

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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.)

Form **990** (2007)

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)		Yes	No
75a Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings u 14			
b Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b		X
c Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." If "Yes," attach a statement that includes the information described in the instructions.	75c		X
d Does the organization have a written conflict of interest policy?	75d	X	

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)				
(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
N/A				

Part VI Other Information (See the instructions.)		Yes	No
76 Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b		
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b If "Yes," enter the name of the organization u _____ and check whether it is ☐ exempt or ☐ nonexempt			
81a Enter direct and indirect political expenditures. (See line 81 instructions.)	81a	0	
b Did the organization file Form 1120-POL for this year?	81b		X

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.) See Stmt 10 82b 22,000		
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	
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	
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	N/A	
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.	N/A	
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?	N/A	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?	N/A	85h
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
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	88a	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 u	88b	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 u 0 ; section 4912 u 0 ; section 4955 u 0		
b	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	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 u 0		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization u 0		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	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?	89g	X
90a	List the states with which a copy of this return is filed u WV		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.) 90b 2		
91a	The books are in care of u Jane Vanderhook Telephone no. u 304-876-6993 416 Shepherd Lane Located at u Shepherdstown, WV ZIP + 4 u 25443		
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 u See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.	91b	X

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? **91c** ☐ **u** ☐

If "Yes," enter the name of the foreign country **u** ☐

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of **Form 1041**—Check here ☐ **u** ☐

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 Fees					52,592
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					4,372
95 Interest on savings and temporary cash investments			14	2,135	
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			2	23,562	
102 Gross profit or (loss) from sales of inventory					2,383
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		25,697	59,347
105 Total (add line 104, columns (B), (D), and (E)) u					85,044

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.	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).
q	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).

Form 990 (2007)

Potomac Valley Audubon Society, Inc 55-0626891Page **9****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).**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.

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				

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.

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				

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?

Yes	No

**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
Type or print name and title	

**Paid
Preparer's
Use Only**

Preparer's signature Chad R Lawyer, CPA	Date 11/17/08	Check if self-employed ☒ ☐	Preparer's SSN or PTIN (See Gen. Instr. X) P00657249
Firm's name (or yours if self-employed), address, and ZIP + 4 OURS, LAWYER, LEWIS & COMPANY, PLLC 1014 S. RALEIGH STREET MARTINSBURG, WV 25401	EIN u 83-0374854	Phone no. u 304-263-9447	

Form **990** (2007)

**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**Supplementary Information-(See separate instructions.)**▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**Department of the Treasury
Internal Revenue Service

Name of the organization

Potomac Valley Audubon Society, Inc

Employer identification number

55-0626891**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 ▶				

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.)	1		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?	2a		X
b Lending of money or other extension of credit?	2b		X
c Furnishing of goods, services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See Part V-A, Form 990	2d	X	
e Transfer of any part of its income or assets?	2e		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.)	3a		X
b Did the organization have a section 403(b) annuity plan for its employees?	3b		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	3c		X
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		X
4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a		X
b Did the organization make any taxable distributions under section 4966?	4b		
c Did the organization make a distribution to a donor, donor advisor, or related person?	4c		
d Enter the total number of donor advised funds owned at the end of the tax year		u	
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year		u	
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		u	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		u	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					u

- 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.)	59,624	60,037	53,636	71,373	244,670
16 Membership fees received	4,182	3,517	2,647	1,757	12,103
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	53,248	23,369	37,640	14,970	129,227
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	888	161	155	144	1,348
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	117,942	87,084	94,078	88,244	387,348
24 Line 23 minus line 17	64,694	63,715	56,438	73,274	258,121
25 Enter 1% of line 23	1,179	871	941	882	

26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24	►	26a	0
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	
d Add: Amounts from column (e) for lines:	18 _____ 19 _____ 22 _____ 26b _____	►	26d	
e Public support (line 26c minus line 26d total)		►	26e	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))		►	26f	%

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) 0 (2005) 0 (2004) 0 (2003) 0

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) 0 (2005) 0 (2004) 0 (2003) 0

c Add: Amounts from column (e) for lines: 15 244,670 16 12,103 17 129,227 20 21 27c 386,000

d Add: Line 27a total and line 27b total 27d

e Public support (line 27c total minus line 27d total) 27e 386,000

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) 27f 387,348

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) 27g 99.6520 %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) 27h 0.3480 %

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		(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	
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 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

2007Attachment
Sequence No. **67**

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

Name(s) shown on return

Potomac Valley Audubon Society, IncIdentifying number
55-0626891

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	2,943

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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			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	2,943
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)

DAA

There are no amounts for Page 2

Federal Statements**Statement 1 - Form 990, Part I, Line 3 - Membership Dues and Assessments**

Description	Amount
Local	\$ 2,485
National	1,887
Total	<u>\$ 4,372</u>

Statement 2 - Form 990, Line 10c - Sales of Inventory

Description	Gross Sales	COGS	Gross Profit
Bird Seed Sales	\$ 15,437	\$ 13,054	\$ 2,383
Total	<u>\$ 15,437</u>	<u>\$ 13,054</u>	<u>\$ 2,383</u>

Federal Statements

Statement 3 - Form 990, Part II, Line 25a - Compensation of Current Officers

<u>Name</u>	<u>Program Services</u>	<u>Management & General</u>	<u>Fundraising</u>
Expenses	\$	\$	\$
Kristin Alexander Compensation	34,836	4,098	2,050
Total	<u>\$ 34,836</u>	<u>\$ 4,098</u>	<u>\$ 2,050</u>

Federal Statements**Statement 4 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
Expenses	\$	\$	\$	\$
Licenses & Fees	110		110	
Honoraria	1,400	1,400		
Insurance	3,520	2,816	704	
Donations	500	500		
Public Relations	824	824		
Scholarships	2,045	2,045		
Contracted Services	2,750	2,750		
Utilites	1,749	1,749		
Land & Facility Management	5,689	5,689		
Total	<u>\$ 18,587</u>	<u>\$ 17,773</u>	<u>\$ 814</u>	<u>\$ 0</u>

Federal Statements**Statement 5 - Form 990, Part III - Organization's Primary Exempt Purpose**Description

Preserving, restoring and enjoying the natural world through education and action.

Statement 6 - Form 990, Part III, Line e - Other Program ServicesDescription

Master Naturalist Program - PVAS provides classroom and field training for area individuals who wish to become certified by the state of West Virginia's Master Naturalist program. The program is aimed at allowing individuals to increase their understanding and appreciation of the natural world while helping to serve their communities and the environment. After completing their training, participants can engage in such activities as leading interpretive walks at state parks and assisting state biologists with research. Total expenses, \$2,539.

Newsletter - PVAS publishes a newsletter at the beginning of each month except January, July and August. The newsletter includes updates on chapter activities and other items of interest to the organization's nearly 600 members. Total expenses, \$3,594.

Other Youth Programs - Throughout the year, PVAS provides a variety of miscellaneous programs for young people, including a special summer nature photography camp for teenagers, which enrolled nine students this year. Total expenses, \$3,534, mostly for the photography camp. Grant support: \$3,200 from Nikon, Inc. for the camp. Nikon also donated cameras for the camp.

Nature Explorer Backpack Program - PVAS provides area libraries with a series of nature-themed backpacks that contain materials and instructions for parent-directed children's activities. Intended primarily for pre- and home-school children. Total expenses, \$1,152. Grant support: \$2,000 from the Nora Roberts Foundation.

Lecture Series - Throughout the year, PVAS sponsors regular lectures at the National Conservation Training Center in Shepherdstown, WV, and occasional lectures at Cacapon State Park in Berkeley Springs, WV. Speakers are offered a modest honorarium. Total expenses, \$366.

Federal Statements**Statement 7 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment**

Description	Beginning of Year	Accum Depr	End of Year	Accum Depr
	\$ 42,550	\$ 12,720	\$ 49,479	\$ 15,663
	8,000		8,000	
Total	<u>\$ 50,550</u>	<u>\$ 12,720</u>	<u>\$ 57,479</u>	<u>\$ 15,663</u>

Statement 8 - Form 990, Part IV, Line 62 - Deferred Revenue

Description	Beginning of Year	End of Year
Arts Festival	\$ 9,250	\$ 0
Total	<u>\$ 9,250</u>	<u>\$ 0</u>

Federal Statements

Statement 9 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
Diana L. Mullis 2034 Persimmon Lane Shepherdstown WV 25443	Past Pres	5	0	0	0
Jane Vanderhook 416 Shepherd Lane Shepherdstown WV 25443	Treasurer	15	0	0	0
Nancy Kirschbaum 72 Heather Lane Shepherdstown WV 25443	Vice Pres	10	0	0	0
Peter Smith 1212 Steamboat Run Road Shepherdstown WV 25443	President	40+	0	0	0
Mina Goodrich PO Box 423 Shepherdstown WV 25443	Secretary	5	0	0	0
Alice Barkus 1328 River Road Shepherdstown WV 25443	Board Member	1	0	0	0
Wayne Braustein PO Box 294 Kearneysville WV 25430	Board Member	6	0	0	0
Kristin Alexander 63 Sialia Way Martinsburg WV 25404	Exec Directr	40	40,984	1,500	0
Susan Brookreson 396 Thatcher Rd Martinsburg WV 25401	Board Member	1	0	0	0

Federal Statements

Statement 9 - Form 990, Part V-A - List of Officers, Directors, Trustees, and Key Employees (continued)

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
Clark Dixon 79 Crabapple Lane Ranson WV 25438	Board Member	30	0	0	0
Rob Hoxton PO Box E Shepherdstown WV 25443	Board Member	1	0	0	0
Leigh Jenkins 35 Flagstone Lane Berkeley Springs WV 25411	Board Member	1	0	0	0
Georgia Jeppesen 287 White Oak Drive Martinsburg WV 25404	Board Member	1	0	0	0
Carolyn Thomas 4894 Scrabble Road Shepherdstown WV 25443	Board Member	1	0	0	0
John Reisenweber 448 Thatcher Road Martinsburg WV 25403	Board Member	1	0	0	0
Ellen Murphy 31 Chestnutwood Way Harpers Ferry WV 25425	Ed Director	40	36,220	0	0

Federal Statements**Statement 10 - Form 990, Part VI, Line 82b - Donated Services**

Description	Amount
IN-KIND RENT, GOODS & SERVICES	\$ 22,000
Total	\$ 22,000

Federal Statements**Statement 11 - Form 990, Part VIII - Relationship of Activities**

<u>Line No.</u>	<u>Description</u>
93a	Program Fees add value to the Society's nature education programs for youth and the community
94	Membership Dues help fund the Society's education programs
102	Bird Seed Sales Aid the bird population and support the Society's educational programs