

# Return of Organization Exempt From Income Tax

# 2008

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 2008 calendar year, or tax year beginning** 07/01, 2008, and ending 06/30, 2009

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>Please use IRS label or print or type. See Specific Instructions.</b>	<b>C Name of organization</b> RANCHO SANTA ANA BOTANIC GARDEN		<b>D Employer identification number</b> 95-1664113
		Doing Business As		<b>E Telephone number</b> (909) 625-8767
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1500 N. COLLEGE AVE.		<b>G Gross receipts \$</b> 9,569,793.
		City or town, state or country, and ZIP + 4 CLAREMONT, CA 91711		<b>H(a) Is this a group return for affiliates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b) Are all affiliates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>F Name and address of principal officer:</b>		<b>I Tax-exempt status:</b> <input checked="" type="checkbox"/> 501(c) ( 3 ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J Website:</b> WWW.RSABG.ORG		<b>H(c) Group exemption number</b> ▶		
<b>K Type of organization:</b> <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L Year of formation:</b> 1976 <b>M State of legal domicile:</b> CA		

## Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE PROMOTION OF BOTANY, CONSERVATION, AND HORTICULTURE TO INSPIRE, INFORM AND EDUCATE THE PUBLIC AND SCIENTIFIC COMMUNITY ABOUT CALIFORNIA'S NATIVE FLORA.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	5
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5	Total number of employees (Part V, line 2a)	5	88
	6	Total number of volunteers (estimate if necessary)	6	240
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	
Revenue	8	Contribution and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	1,335,725.	1,228,873.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	347,723.	481,642.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,143,824.	-85,625.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	48,531.	224,757.
	12		7,875,803.	1,849,647.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	10,470.	NONE
	14	Benefits paid to or for members (Part IX, column (A), line 4)		NONE
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,182,931.	3,319,342.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	39,100.	39,100.
	b	Total fundraising expenses, Part IX, column (D), line 25	454,262.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,161,330.	1,976,481.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,393,831.	5,334,923.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	2,481,972.	-3,485,276.
	20	Total assets (Part X, line 16)	Beginning of Year	End of Year
	21	Total liabilities (Part X, line 26)	37,299,134.	29,150,843.
	22	Net assets or fund balances. Subtract line 21 from line 20.	560,683.	858,635.
		36,738,451.	28,292,208.	

## Part II Signature Block

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.

**Sign Here** ▶ Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

▶ Type or print name and title \_\_\_\_\_

<b>Paid Preparer's Use Only</b>	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ ROTHSTEIN, KASS & COMPANY, P. C. 9171 WILSHIRE BLVD. 5TH FLOOR BEVERLY HILLS, CA 90210-5591	EIN ▶	Phone no. ▶	310-273-2770

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2008)

**Part III Statement of Program Service Accomplishments** (see instructions)

**1** Briefly describe the organization's mission:

SEE STATEMENT 1

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . .

Yes  No

If "Yes" describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . .

Yes  No

If "Yes," describe these changes on Schedule O.

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ 1,656,416. including grants of \$ \_\_\_\_\_) (Revenue \$ 337,317. )

RESEARCH, LIBRARY AND HERBARIUM - SEE STATEMENT ATTACHED

**4b** (Code: \_\_\_\_\_) (Expenses \$ 1,068,655. including grants of \$ \_\_\_\_\_) (Revenue \$ 135,372. )

HORTICULTURE - LIVING PLANT COLLECTIONS - SEE STATEMENT ATTACHED

**4c** (Code: \_\_\_\_\_) (Expenses \$ 300,756. including grants of \$ \_\_\_\_\_) (Revenue \$ 109,691. )

VISITOR SERVICES - SEE STATEMENT ATTACHED

**4d** Other program services. (Describe in Schedule O.) SEE STATEMENT 2

(Expenses \$ 792,654. including grants of \$ \_\_\_\_\_) (Revenue \$ 58,840. )

**4e** Total program service expenses ► \$ 3,818,481. (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .	<input checked="" type="checkbox"/>	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .	<input checked="" type="checkbox"/>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .		<input checked="" type="checkbox"/>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i> . . . . .		<input checked="" type="checkbox"/>
<b>5</b> <b>Sections 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i> . . . . .		
<b>6</b> Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> . . . . .		<input checked="" type="checkbox"/>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> . . . . .		<input checked="" type="checkbox"/>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> . . . . .	<input checked="" type="checkbox"/>	
<b>9</b> Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> . . . . .		<input checked="" type="checkbox"/>
<b>10</b> Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> . . . . .	<input checked="" type="checkbox"/>	
<b>11</b> Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i> . . . . .	<input checked="" type="checkbox"/>	
<b>12</b> Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> . . . . .	<input checked="" type="checkbox"/>	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .		<input checked="" type="checkbox"/>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the U.S.? . . . . .		<input checked="" type="checkbox"/>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i> . . . . .		<input checked="" type="checkbox"/>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i> . . . . .		<input checked="" type="checkbox"/>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i> . . . . .		<input checked="" type="checkbox"/>
<b>17</b> Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i> . . . . .	<input checked="" type="checkbox"/>	
<b>18</b> Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .	<input checked="" type="checkbox"/>	
<b>19</b> Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .		<input checked="" type="checkbox"/>
<b>20</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> . . . . .		<input checked="" type="checkbox"/>
<b>21</b> Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .		<input checked="" type="checkbox"/>
<b>22</b> Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .		<input checked="" type="checkbox"/>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i> . . . . .	<input checked="" type="checkbox"/>	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i> . . . . .		<input checked="" type="checkbox"/>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		<input checked="" type="checkbox"/>
<b>b</b> Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		<input checked="" type="checkbox"/>
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .		<input checked="" type="checkbox"/>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . . .		<input checked="" type="checkbox"/>

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
<b>28</b>	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
<b>a</b>	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		<input checked="" type="checkbox"/>
<b>b</b>	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		<input checked="" type="checkbox"/>
<b>c</b>	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		<input checked="" type="checkbox"/>
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .		<input checked="" type="checkbox"/>
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<input checked="" type="checkbox"/>	
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		<input checked="" type="checkbox"/>
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		<input checked="" type="checkbox"/>
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .		<input checked="" type="checkbox"/>
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .		<input checked="" type="checkbox"/>
<b>35</b>	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		<input checked="" type="checkbox"/>
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		<input checked="" type="checkbox"/>
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		<input checked="" type="checkbox"/>

Part V Statements Regarding Other IRS Filings and Tax Compliance

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a through 12b regarding IRS filings and tax compliance.

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include questions about voting members, family relationships, management control, organizational changes, asset diversions, members, and documentation.

Section B. Policies

Table with 3 columns: Question, Yes, No. Rows include questions about conflict of interest policy, whistleblower policy, document retention, and compensation review.

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include questions about state filing requirements, public inspection of forms, and organization details.







**Part VIII Statement of Revenue**

95-1664113

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>	141,907.				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	7,700.				
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions) . .	<b>1e</b>	349,617.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .	<b>1f</b>	729,649.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		8,987.				
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶			1,228,873.			
<b>Program Service Revenue</b>	<b>Business Code</b>						
	<b>2a</b> CONTRACT INCOME			376,809.	376,809.		
	<b>b</b> LAB INCOME			11,711.	11,711.		
	<b>c</b> EDUCATION - CLASSES, TOURS, SCHOOL PROGR			39,312.	39,312.		
	<b>d</b> ADMISSION FEES AND OTHER			53,810.	53,810.		
	<b>e</b> _____						
	<b>f</b> All other program service revenue . . . . .						
<b>g Total.</b> Add lines 2a-2f . . . . . ▶			481,642.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . STMT. 3 . . ▶			1,009,725.			1,009,725.
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . ▶			NONE			
	<b>5</b> Royalties . . . . . ▶			NONE			
		(i) Real	(ii) Personal				
	<b>6a</b> Gross Rents . . . . .		22,501.				
	<b>b</b> Less: rental expenses . . . . .						
	<b>c</b> Rental income or (loss) . . . . .		22,501.				
	<b>d</b> Net rental income or (loss) . . . . . ▶			22,501.			22,501.
		(i) Securities	(ii) Other				
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .		6,397,562.				
	<b>b</b> Less: cost or other basis and sales expenses . . . . .		7,492,912.				
	<b>c</b> Gain or (loss) . . . . .		-1,095,350.				
	<b>d</b> Net gain or (loss) . . . . . ▶			-1,095,350.			-1,095,350.
	<b>8a</b> Gross income from fundraising events (not including \$ 7,700. of contributions reported on line 1c). See Part IV, line 18. . . . . a	STMT 6					
	<b>b</b> Less: direct expenses . . . . . b						
<b>c</b> Net income or (loss) from fundraising events . STMT. 7 . . ▶			42,678.			42,678.	
<b>9a</b> Gross income from gaming activities. See Part IV, line 19. . . . . a							
<b>b</b> Less: direct expenses . . . . . b							
<b>c</b> Net income or (loss) from gaming activities . . . . . ▶			NONE				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . a			332,005.				
<b>b</b> Less: cost of goods sold . . . . . b			192,302.				
<b>c</b> Net income or (loss) from sales of inventory. . STMT. 8 . . ▶			139,703.	139,703.			
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11a</b> MISCELLANEOUS REVENUE		236000	18,528.	18,528.			
<b>b</b> SEED PROGRAM			1,347.	1,347.			
<b>c</b> _____							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . . ▶			19,875.				
<b>12 Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . . ▶			1,849,647.	641,220.		-20,446.	



**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing . . . . .		<b>1</b>	
	<b>2</b> Savings and temporary cash investments . . . . .	1,718,826.	<b>2</b>	2,838,163.
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	105,639.	<b>4</b>	207,230.
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sales or use . . . . .	181,311.	<b>8</b>	173,617.
	<b>9</b> Prepaid expenses and deferred charges . . . . .	38,216.	<b>9</b>	39,187.
	<b>10a</b> Land, buildings, and equipment: cost basis . . . . .	<b>10a</b> 8,327,779.		
	<b>b</b> Less: accumulated depreciation. Complete Part VI of Schedule D. . . . .	<b>10b</b> 6,110,915.	2,513,189.	<b>10c</b> 2,216,864.
	<b>11</b> Investments - publicly traded securities . . . . .	32,552,660.	<b>11</b>	23,511,856.
	<b>12</b> Investments - other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	189,293.	<b>15</b>	163,926.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	37,299,134.	<b>16</b>	29,150,843.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	560,683.	<b>17</b>	858,635.
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable . . . . .		<b>24</b>	
	<b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25. . . . .	560,683.	<b>26</b>	858,635.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	3,132,668.	<b>27</b>	-4,738,492.
	<b>28</b> Temporarily restricted net assets . . . . .	535,474.	<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .	33,070,309.	<b>29</b>	33,030,700.
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
	<b>33</b> Total net assets or fund balances . . . . .	36,738,451.	<b>33</b>	28,292,208.
	<b>34</b> Total liabilities and net assets/fund balances . . . . .	37,299,134.	<b>34</b>	29,150,843.

**Part XI Financial Statements and Reporting**

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? . . . . .	X	
<b>c</b>	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? . . . . .		



Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1-3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (See instructions.); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) 47.46%; 15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f 52.89%; 16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 16b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "fact-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization; 17b 10%-facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1-5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.); 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 15: Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2007 Schedule A, Part IV-A, line 27g.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 17: Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2007 Schedule A, Part IV-A, line 27h.

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

Employer identification number

RANCHO SANTA ANA BOTANIC GARDEN

95-1664113

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 3 columns: Question number, Description, Held at the End of the Year. Includes questions 1-9 regarding conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 3 columns: Question number, Description, Amount. Includes questions 1a, 1b, 2, a, b regarding art and historical treasures.



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . .  Yes  No

**Part IV Trust, Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  Yes  No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- |   | Amount    |
|---|-----------|
| c Beginning balance . . . . .             | <b>1c</b> |
| d Additions during the year . . . . .     | <b>1d</b> |
| e Distributions during the year . . . . . | <b>1e</b> |
| f Ending balance . . . . .                | <b>1f</b> |
- 2a Did the organization include an amount on Form 990, Part X, line 21? . . . . .  Yes  No
- b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance . . . . .	33,070,309.				
b Contributions . . . . .	400,000.				
c Investment earnings or losses . . . . .	-358,988.				
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .	80,621.				
g End of year balance . . . . .	33,030,700.				

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment  %
  - b Permanent endowment  100.0000 %
  - c Term endowment  %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                                       | Yes                                 | No                                  |
|---------------------------------------|-------------------------------------|-------------------------------------|
| (i) unrelated organizations . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| (ii) related organizations . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .  Yes  No
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land . . . . .		228,474.		228,474.
b Buildings . . . . .		5,375,092.	3,907,981.	1,467,111.
c Leasehold improvements . . . . .				
d Equipment . . . . .		2,510,512.	2,202,934.	307,578.
e Other . . . . .		213,701.		213,701.
<b>Total.</b> Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . .				2,216,864.





**Part XIV** Supplemental Information (continued)

SCHEDULE D PART III 1(A)

THE ORGANIZATION MAINTAINS A COMPREHENSIVE LIVING COLLECTION OF CALIFORNIAN NATIVE PLANTS, AN EXTENSIVE DRIED SPECIMEN COLLECTION IN THE HERBARIUM, AND A WIDE-RANGING COLLECTION OF BOTANY VOLUMES HELD IN ITS LIBRARY. NO COST HAS BEEN CAPITALIZED FOR THESE COLLECTIONS AS IT IS IMPRACTICAL TO DETERMINE THEIR VALUE DUE TO THE LARGE NUMBER OF ITEMS AND THE LONG SPAN OF YEARS IT HAS TAKEN TO CREATE THE COLLECTIONS. IN ADDITION, CAPITALIZING COLLECTIONS CONTRADICTS STANDARDS OF COLLECTIONS STEWARDSHIP AND ITS COUNTER TO THE ETHICAL STANDARDS SET FORTH BY THE MUSEUM FIELD.

THE ABOVE IS THE FOOTNOTE THAT APPEARED IN THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS.

THE ORGANIZATION DID RECEIVE CERTAIN WORKS OF ART FOR THE SOLE PURPOSE OF AUCTIONING THEM OFF AT THEIR FUNDRAISING EVENT. SUCH AMOUNT IS REFLECTED ON SCH M AND IS INCLUDED ON PART VIII.

SCHEDULE D PART XII LINE 4(B) AND PART XIII LINE 2(D)

COST OF GOODS SOLD INCLUDED IN PART VIII LINE 10(B) - \$192,300  
FUNDRAISING EVENT EXPENSES INCLUDED IN PART VIII LINE 8(B) - \$34,932

**Part XIV Supplemental Information (continued)**

SCHEDULE D PART III QUESTION 4

COLLECTIONS AT RANCHO SANTA ANA BOTANIC GARDEN:

HERBARIUM - THE COMBINED HERBARIUM OF RANCHO SANTA ANA BOTANIC GARDEN IS ABOUT THE TENTH LARGEST IN THE U. S. AND THE THIRD LARGEST IN THE WESTERN U. S. , WITH CURRENT HOLDINGS TOTALING OVER 1,100,000 SPECIMENS REPRESENTING PLANT DIVERSITY WORLDWIDE AND WITH SUPERLATIVE STRENGTHS IN HOLDINGS OF PLANTS FROM CALIFORNIA AND OTHER MEDITERRANEAN CLIMATE REGIONS.

LIBRARY & ARCHIVES - THE RESEARCH LIBRARY CONTAINS APPROXIMATELY 48,000 VOLUMES AND 750 CURRENT JOURNALS AND PERIODICALS. ACQUISITIONS INCREASE YEARLY AND INCLUDE BOUND JOURNALS AND PERIODICALS. THE LIBRARY ALSO HOUSES THE ARCHIVES WHICH INCLUDE THE MARCUS JONES ARCHIVES AND COLLECTION, AS WELL AS THE SAMUEL PARISH COLLECTION; BOTH MEN WERE LOCAL BOTANISTS IN THE LATE 19TH CENTURY.

LIVING COLLECTION - THE LIVING COLLECTION CONTRIBUTES TO THE RESEARCH AND CONSERVATION MISSION OF THE GARDEN. THROUGH PUBLIC HORTICULTURE, THE LIVING COLLECTION ALSO PROMOTES THE THOUGHTFUL UTILIZATION OF OUR NATURAL HERITAGE. THE LIVING COLLECTION COVERS 86 ACRES HOUSING OVER 2500 ACCESSIONS OF PLANTS NATIVE TO CALIFORNIA AND BAJA. THOSE ACCESSIONS REPRESENT 1400 TAXA, DIFFERENT KINDS OF PLANTS, INCLUDING 900 SPECIES.

SEED CONSERVATION PROGRAM - THE PRIMARY FUNCTION OF RSABG'S SEED PROGRAM IS THE CURATION AND MANAGEMENT OF THE GARDEN'S EXTENSIVE SEED COLLECTION.

**Part XIV** Supplemental Information (continued)

THE COLLECTION IS COMPRISED OF OVER 4,000 ACCESSIONS REPRESENTING MORE THAN 1,600 CALIFORNIA NATIVE PLANT SPECIES AND CULTIVARS.

SCHEDULE D PART V QUESTION 4

THE ORGANIZATION'S ENDOWMENT FUNDS WERE ESTABLISHED TO SUSTAIN ITS GENERAL OPERATIONS, MAINTAIN LIVING PLANT COLLECTION, PROVIDE FOR DIRECTOR OF RESEARCH, AND EDUCATIONAL PROGRAMS.







**13** Indicate the percentage of gaming activity operated in:

<b>a</b>	The organization's facility . . . . .	<b>13a</b>	%		
<b>b</b>	An outside facility . . . . .	<b>13b</b>	%		

**14** Provide the name and address of the person who prepares the organization's gaming/special event books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . **15a**

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

**c** If "Yes," enter name and address:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . **17a**

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

▶ Attach to Form 990. To be completed by organizations  
that answered "Yes" to Form 990, Part IV, line 23.

OMB No. 1545-0047

**2008**

**Open to Public  
Inspection**

Name of the organization

RANCHO SANTA ANA BOTANIC GARDEN

Employer identification number

95-1664113

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? . . . . .

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |   |   |
|---|---|
| <input type="checkbox"/> Compensation committee                     | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- a** Receive a severance payment or change of control payment? . . . . .
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .
- c** Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . . . .

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X

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

Schedule J (Form 990) 2008

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
PATRICK LARKIN	(i)	141,708.		4,396.		8,410.	154,514.	142,333.
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							



**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Non-Cash Contributions**

▶ To be completed by organizations that answered  
"Yes" on Form 990, Part IV, lines 29 or 30.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2008**

**Open To Public  
Inspection**

Name of the organization

RANCHO SANTA ANA BOTANIC GARDEN

Employer identification number

95-1664113

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art-Works of art . . . . .	X	451	8,247.	AUCTION SALE PRICE
2 Art-Historical treasures . . . . .				
3 Art-Fractional interests . . . . .				
4 Books and publications . . . . .	X		80.	AUCTION SALE PRICE
5 Clothing and household goods . . . . .	X		360.	AUCTION SALE PRICE
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities-Publicly traded . . . . .				
10 Securities-Closely held stock . . . . .				
11 Securities-Partnership, LLC, or trust interests . . . . .				
12 Securities-Miscellaneous . . . . .				
13 Qualified conservation contribution (historic structures) . . . . .				
14 Qualified conservation contribution (other) . . . . .				
15 Real estate-Residential . . . . .				
16 Real estate-Commercial . . . . .				
17 Real estate-Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .	X	19		
24 Archeological artifacts . . . . .				
25 Other ▶ ( <u>STMT 10</u> ) . . . . .		1.	300.	
26 Other ▶ ( _____ ) . . . . .				
27 Other ▶ ( _____ ) . . . . .				
28 Other ▶ ( _____ ) . . . . .				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . . **29** NONE

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, line 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .	X	
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .		X
b If "Yes," describe in Part II.		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2008

JSA

**Part II** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

SCHEDULE M PART I COLUMN (B)

NUMBER OF CONTRIBUTIONS SHOWN ON SCHEDULE M PART I COLUMN (B) REPRESENTS

ITEMS DONATED.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

▶ **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No. 1545-0047

**2008**

**Open to Public  
Inspection**

Name of the organization

RANCHO SANTA ANA BOTANIC GARDEN

Employer identification number

95-1664113

FUNDRAISING

SCHEDULE G, PART 1

THE ORGANIZATION HAS USED THE SERVICES OF A FUNDRAISING CONSULTANT

REFLECTED ON PART I, LINE 2 (B) FOR THE PURPOSES OF WRITING GRANTS AND

MAKING INTRODUCTIONS WITH PRIVATE FOUNDATIONS.

Name of the organization RANCHO SANTA ANA BOTANIC GARDEN	Employer identification number 95-1664113
---	--

REVIEW OF FORM 990

PART VI, QUESTION 10

THE 990 WAS REVIEWED BY THE DIRECTOR OF FINANCE AND THE EXECUTIVE

DIRECTOR. A COPY OF THE 990 WAS PROVIDED TO ALL MEMBERS OF THE BOARD.



Name of the organization RANCHO SANTA ANA BOTANIC GARDEN	Employer identification number 95-1664113
---	--

CONFLICT OF INTEREST

PART VI, QUESTION 12 (C)

ANNUALLY, THE BOARD REVIEWS THE CONFLICT POLICY AND ANNUALLY, A NEW

CONFLICT OF INTEREST POLICY IS SIGNED BY EACH BOARD MEMBER.

Name of the organization RANCHO SANTA ANA BOTANIC GARDEN	Employer identification number 95-1664113
---	--

REQUEST OF INFORMATION

PART VI, QUESTION 19

DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

Name of the organization RANCHO SANTA ANA BOTANIC GARDEN	Employer identification number 95-1664113
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BOARD RELATIONSHIPS

PART VI, QUESTION 2

TWO BOARD MEMBERS OF THE ORGANIZATION ARE BOARD MEMBERS OF A PRIVATE FOUNDATION.

Name of the organization RANCHO SANTA ANA BOTANIC GARDEN	Employer identification number 95-1664113
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OFFICER'S COMPENSATION

PART VI, QUESTION 15

COMPENSATION FOR BOTH THE EXECUTIVE DIRECTOR AND THE DIRECTOR OF FINANCE

WAS DETERMINED BY THE BOARD OF DIRECTORS FROM INFORMATION IT RECEIVED

REVIEWING OTHER COMPARABLE ORGANIZATION'S SALARY VIA THE 990 AS WELL AS

PUBLISHED COMPENSATION STUDIES. THE DIRECTOR OF FINANCE COMMENCED

EMPLOYMENT IS JULY 2008 AT WHICH TIME THE ABOVE PROCESS WAS COMPLETED.

FOR THE EXECUTIVE DIRECTOR, THERE IS A FIVE YEAR EMPLOYEMENT AGREEMENT

THAT WENT INTO EFFECT IN 2007.

Name of the organization RANCHO SANTA ANA BOTANIC GARDEN	Employer identification number 95-1664113
---	--

FIN 48

SCHEDULE D, PART X

AS ALLOWED PURSUANT TO FASB STAFF POSITION NO. FIN 48-3, THE ORGANIZATION

IS ALLOWED TO APPLY THE PROVISIONS OF FIN 48 UNTIL YEARS BEGINNING AFTER

DECEMBER 15, 2008. THE ORGANIZATION HAS ELECTED SUCH DEFERRAL OF

APPLICATION AND IS APPLYING THE PROVISIONS OF SFAS 5 FOR THE YEAR THIS

990 COVERS. BASED ON THOSE PROVISIONS, THE ORGANIZATION DETERMINED THERE

WERE NO TAX LIABILITIES TO RECORD ON ITS BOOKS.

Name of the organization

Employer identification number

RANCHO SANTA ANA BOTANIC GARDEN

95-1664113

OTHER FILINGS AND COMPLIANCE

PART V

DUE TO TAX SOFTWARE LIMITATIONS, QUESTION 1 (C) WAS ANSWERED NO BUT IS

NON APPLICABLE.

IN ADDITION, THE FOLLOWING QUESTIONS WERE LEFT BLANK BUT ARE NON

APPLICABLE:

7(G), 7(H), 8, 9(A), 9(B)

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

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RANCHO SANTA ANA BOTANIC GARDENS PROMOTES BOTANY, CONSERVATION, AND HORTICULTURE TO INSPIRE, INFORM, AND EDUCATE THE PUBLIC AND SCIENTIFIC COMMUNITY ABOUT CALIFORNIA'S NATIVE FLORA. THE GARDEN IS DEVOTED TO THE COLLECTION, CULTIVATION, STUDY, AND DISPLAY OF NATIVE CALIFORNIA PLANTS AND TO GRADUATE TRAINING AND RESEARCH IN PLANT SYSTEMATICS AND EVOLUTION. THROUGH ALL ITS PROGRAMS, THE GARDEN MAKES SIGNIFICANT CONTRIBUTIONS TO THE APPRECIATION, ENJOYMENT, UNDERSTANDING, AND THOUGHTFUL UTILIZATION OF OUR NATURAL HERITAGE.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

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DESCRIPTION -----	GRANTS -----	EXPENSES -----	REVENUE -----
GRADUATE EDUCATION - SEE STATEMENT ATTACHED		315,956.	1,000.
COMMUNITY EDUCATION - SEE STATEMENT ATTACHED		214,627.	57,840.
MAINTENANCE - SEE STATEMENT ATTACHED		262,071.	
	-----	-----	-----
TOTALS		792,654.	58,840.
	=====	=====	=====



## Form 990, Part III, Problem Service Accomplishments

- Research, Library and Herbarium

Research that advances knowledge of plant diversity worldwide is undertaken by Ph.D. scientists and graduate students with support of excellent facilities including: (1) two laboratories for gathering molecular (DNA) and structural data, (2) the tenth largest herbarium (i.e., museum of plant specimens preserved for scientific study) in the US with 1.1 million specimens representing plant diversity worldwide and with superlative strengths in holdings of plants from California and other Mediterranean climate regions, (3) a research library whose strengths are complemented by the Claremont University Consortium, and (4) plant growth facilities ranging from growth chambers through greenhouses to outdoor plots. Accomplishments: Laboratories supported the work of eight Ph.D. researchers, three postdoctoral fellows, 15 graduate students, and several visiting scientists and students; new digital imaging system installed on scanning electron microscope, thousands of DNA sequences generated in the molecular lab. Library and archives supported research by the same group of scholars at RSABG, a dozen other staff members of the Garden, and students and faculty from the Claremont Colleges for a total of nearly 4000 visits; about 2500 volumes were accessioned; work begun on the archives of emeritus RSABG scientists. Herbarium supported research by the same group of scholars at RSABG plus about 200 visitors; more than 15,000 specimens newly added to the collection; nearly 5000 sheets received in 37 lots of incoming loans for study by RSABG scientists, approximately the same number sent for study by scientists at other institutions; work begun (with National Science Foundation support) to process and accession the specimen backlog of a prominent RSABG emeritus scholar. More than two-dozen peer reviewed articles published advancing our knowledge of plants.

- Horticulture

The horticulture program at RSABG consists of the living collection, the conservation seed program, and the nursery, greenhouses and growth chambers.

The living collection consists of 86 acres of California native flora generally arranged in regional associations. In addition specialized garden areas include the cultivar garden and the container garden where native plants are used in a variety of landscape applications. All plants in the living, seed bank and the nursery collections are accessioned and curated at a level consistent with best practices in the museum field. There have been significant advances in mapping of the living collection this year and the rehabilitation and expansion of the Percy Everett Fern Garden.

The conservation seed program stores more than 3,000 accessions of our state's flora, many accessions represent species that are threatened or endangered in their native habitat. This year saw the successful collaboration with many of our local, state and national agencies for both in situ and ex situ seed conservation projects.

The nursery program provides accessioned well-grown native plants for use in the living collection, ex situ conservation projects, research projects, and plant sales. Open areas and shade houses are extended by greenhouses and growth chambers to provide a wide range of growing conditions supporting plants grown for both horticultural and research purposes. This year saw the first season of our successful Grow Native Nursery; providing California native plants to the general public on an ongoing basis.

- Visitor Services

The Visitor Services Department provided meaningful opportunities for more than 30,000 visitors to experience nature through engaging special events and activities. *Art in the Garden*, *Mother's Day Brunch*, and the *Summer Music Concert Series* invite guests to participate in meaningful, memorable programming surrounded by the Garden's natural beauty, further promoting the appreciation and enjoyment of our natural heritage.

- Graduate Education

RSABG research staff and facilities support a full-scale graduate program offering master's and Ph.D. degrees in Botany in collaboration with Claremont Graduate University. Master's theses often focus on documenting the floras of poorly known regions of southern California. Doctoral dissertations advance our knowledge of selected groups of plants, yielding definitive publications on diversity, evolutionary relationships, and structural traits. Accomplishments: New graduate curriculum designed and implemented following a curriculum review that included detailed input from alumni, study of the curricula of parallel programs at other institutions, and review of strengths and weaknesses of backgrounds of incoming students. Fifteen students continued their work toward master's degrees (two) and Ph.D. degrees (13) involving coursework, research in the laboratories, herbarium, and library, and field trips to sites near and far (including international).

- Community Education

Formal graduate education is complemented by a diversity of community education classes, workshops, symposia, special event programs and professional development training in botany, plant science, native plant horticulture, and California natural history; for diverse audiences of K-12 and college students and their educators, families, adults, landscape and field study professionals. Informal education opportunities are accessible to Garden visitors both in docent led tours, and to "passive" visitors via exciting visual and audio interpretive exhibits.

The Education Department offered 90 classes and training sessions, described and promoted in 4 seasonal catalogs with approximately 1200 total registrants. Major themed family events were offered on five different weekends with 200-700 people attending each event. The Interpretive Tour Program and weekend Discovery Carts served more than 9,000 school children and the general visiting public. The Garden has 11 permanent interpretive exhibits and 4 seasonal exhibits all enhanced by signage, trail guides, and audio tours. The Education Department recruits, trains, and provides continuing education to a cadre of 250 volunteers who serve in every area of the Garden.

FORM 990, PART VIII - INVESTMENT INCOME

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DESCRIPTION -----	( A ) TOTAL REVENUE -----	( B ) RELATED OR EXEMPT REVENUE -----	( C ) UNRELATED BUSINESS REV. -----	( D ) EXCLUDED REVENUE -----
MONEY MARKET INTEREST INCOME	5,423.			5,423.
INVESTMENT INTEREST AND DIVIDENDS	1,029,669.			1,029,669.
AMORTIZATION OF DISCOUNT IN BENEFICIAL INTEREST	-25,367.			-25,367.
	-----	-----	-----	-----
TOTALS	1,009,725.			1,009,725.
	=====	=====	=====	=====



RENT AND ROYALTY SUMMARY

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PROPERTY -----	TOTAL INCOME -----	DEPLETION/ DEPRECIATION -----	OTHER EXPENSES -----	ALLOWABLE NET INCOME -----
RENTAL INCOME	22,501.	-----	-----	22,501.
TOTALS	22,501.	=====	=====	22,501.
	=====	=====	=====	=====

FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

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DESCRIPTION

AMOUNT

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GARDEN WITH A VIEW AUCTION

7,700.

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TOTAL

7,700.

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FORM 990, PART VIII - FUNDRAISING EVENTS

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DESCRIPTION -----	GROSS INCOME -----	DIRECT EXPENSES -----	NET INCOME -----
GARDEN WITH A VIEW AUCTION	77,610.	34,932.	42,678.
TOTALS	77,610.	34,932.	42,678.



FORM 990, PART VIII - GROSS SALES AND COST OF GOODS SOLD

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DESCRIPTION	GROSS SALES	BEGINNING INVENTORY	PURCHASES	SALARIES AND WAGES	OTHER COSTS	MINUS: ENDING INVENTORY	COST OF GOODS SOLD
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PLANTS, BOOKS AND GIFTS SALES	332,005.		192,302.				192,302.
TOTALS	332,005.		192,302.				192,302.

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FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

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DESCRIPTION	ENDING BOOK VALUE	COST OR FMV
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STOCKS	14,401,204.	FMV
BONDS	9,110,652.	FMV
TOTALS	----- 23,511,856. =====	

SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

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DESCRIPTION	( A ) CHECK	( B ) NUMBER OF CONTRIBUTIONS	( C ) REVENUES REPORTED	( D ) METHOD OF DETERMINING
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GARDEN MATERIALS	X	1	300.	AUCTION SALE PRICE
TOTALS		1.	300.	
		=====	=====	