

**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)

**2009**

Department of the Treasury  
Internal Revenue Service

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

**Open to Public Inspection**

**For the 2009 calendar year, or tax year beginning , 2009, and ending ,**

<b>B</b> Check if applicable:	<b>C</b>	<b>D</b> Employer Identification Number	<b>E</b> Telephone number
<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	Please use IRS label or print or type. See specific instructions. <b>FOUNDATION FOR SUSTAINABLE DEVELOPMENT</b> 517 POTRERO AVENUE B SAN FRANCISCO, CA 94110	56-1938284	415-283-4873
			<b>G</b> Gross receipts \$ 1,543,452.
	<b>F</b> Name and address of principal officer: DR. MARC D. SHAPIRO SAME AS C ABOVE	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( 3 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>J</b> Website: ▶ WWW.FSDINTERNATIONAL.ORG		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	<b>L</b> Year of Formation: 2003	<b>M</b> State of legal domicile: CA	

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>THROUGH OUR PROGRAMS, WE AIM TO RAISE INTERNATIONAL AWARENESS OF THE ECONOMIC CHALLENGES IN DEVELOPING COUNTRIES AND SUPPORT CROSS-CULTURAL COMMUNITIES IN FINDING MORE EFFECTIVE SOLUTIONS TO DEVELOPMENT ISSUES</u>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	10
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	10
<b>5</b>	Total number of employees (Part V, line 2a)	<b>5</b>	9
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	20
<b>7a</b>	Total gross unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0.
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0.
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	260,951.	289,172.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,031,768.	1,249,945.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,982.	553.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,212.	3,782.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,304,913.	1,543,452.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	672,323.	761,493.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	375,869.	423,691.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 30,137.		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	337,869.	435,854.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,386,061.	1,621,038.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-81,148.	-77,586.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	312,786.	212,381.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	177,716.	154,897.
		135,070.	57,484.

**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.

<b>Sign Here</b>	Signature of officer _____ Date _____		
	DON BAKER Type or print name and title. EXECUTIVE DIREC		
<b>Paid Preparer's Use Only</b>	Preparer's signature ▶ DOUGLAS W. REGALIA Firm's name (or yours if self-employed), address, and ZIP + 4 REGALIA & ASSOCIATES, CPAS 103 TOWN & COUNTRY DR., STE. K DANVILLE, CA 94526	Date _____	Check if self-employed <input type="checkbox"/> Preparer's identifying number (see instructions) P00186389 EIN ▶ 68-0260103 Phone no. ▶ 925-314-0390

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

**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission:

THROUGH OUR PROGRAMS, WE AIM TO RAISE INTERNATIONAL AWARENESS OF THE ECONOMIC  
CHALLENGES IN DEVELOPING COUNTRIES AND SUPPORT CROSS-CULTURAL COMMUNITIES IN FINDING  
MORE EFFECTIVE SOLUTIONS TO DEVELOPMENT ISSUES.

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 \$ 1,473,580. including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

SEE SCHEDULE O

4b (Code: ) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4c (Code: ) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ▶ 1,473,580.

**Part IV Checklist of Required Schedules**

		Yes	No
1	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>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	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>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If 'Yes,' complete Schedule C, Part II.</i>		X
5	<b>Section 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>		
6	Did the organization maintain any donor advised funds or any similar funds or 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>		X
7	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>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>		X
9	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>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>		X
11	Is the organization's answer to any of the following questions 'Yes'? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.</i>	X	
	• Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i>		
	• Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i>		
	• Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If 'Yes,' complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statement for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.</i>	X	
12A	Was the organization included in consolidated, independent audited financial statement for the tax year? <i>If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional.</i>		
		Yes	No
			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	X	
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If 'Yes,' complete Schedule F, Part I.</i>	X	
15	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>	X	
16	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>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I.</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20	Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H.</i>		X

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

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>	X	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
24a	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, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a	<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>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26	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>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32	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>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34	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>		X
35	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>		X
36	<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>		X
37	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>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable. . . . .		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. . . . .		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	X	
<b>2 a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> this return. (see instructions)	X	
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .		X
<b>3 b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O. . . . .		
<b>4 a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		X
<b>4 b</b>	If 'Yes,' enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		X
<b>5 c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .		
<b>6 a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? . . . . .		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible? . . . . .		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7 a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	X	
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . .	X	
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		X
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. . . . .		
<b>7 e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		X
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		X
<b>7 g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		
<b>7 h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9 a</b>	Did the organization make any taxable distributions under section 4966? . . . . .		
<b>9 b</b>	Did the organization make any distribution to a donor, donor advisor, or related person? . . . . .		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .		
<b>10 b</b>	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11 a</b>	Gross income from other members or shareholders . . . . .		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year . . . . .		

**Part VI Governance, Management and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

**Section A. Governing Body and Management**

		Yes	No
<b>1 a</b> Enter the number of voting members of the governing body.....	<b>1 a</b>	10	
<b>b</b> Enter the number of voting members that are independent .....	<b>1 b</b>	10	
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? .....	<b>2</b>		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .....	<b>3</b>		X
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? ..... <b>SEE .SCH. O.</b> .....	<b>4</b>	X	
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets? .....	<b>5</b>		X
<b>6</b> Does the organization have members or stockholders? .....	<b>6</b>		X
<b>7 a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? .....	<b>7 a</b>		X
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons? .....	<b>7 b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body? .....	<b>8 a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? .....	<b>8 b</b>	X	
<b>9</b> Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? <i>If 'Yes,' provide the names and addresses in Schedule O.</i> .....	<b>9</b>		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10 a</b> Does the organization have local chapters, branches, or affiliates? .....	<b>10 a</b>		X
<b>b</b> If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? .....	<b>10 b</b>		
<b>11</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? .....	<b>11</b>	X	
<b>11 A</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. <b>SEE SCHEDULE O</b>			
<b>12 a</b> Does the organization have a written conflict of interest policy? <i>If 'No,' go to line 13.</i> .....	<b>12 a</b>	X	
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	<b>12 b</b>	X	
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? <i>If 'Yes,' describe in Schedule O how this is done.</i> ..... <b>SEE .SCHEDULE .O</b> .....	<b>12 c</b>	X	
<b>13</b> Does the organization have a written whistleblower policy? .....	<b>13</b>	X	
<b>14</b> Does the organization have a written document retention and destruction policy? .....	<b>14</b>	X	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
<b>a</b> The organization's CEO, Executive Director, or top management official. <b>SEE .SCHEDULE .O</b> .....	<b>15 a</b>	X	
<b>b</b> Other officers of key employees of the organization. <b>SEE .SCHEDULE .O</b> .....	<b>15 b</b>	X	
<i>If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)</i>			
<b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....	<b>16 a</b>		X
<b>b</b> If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? .....	<b>16 b</b>		

**Section C. Disclosures**

- 17** List the states with which a copy of this Form 990 is required to be filed ► CA
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website       Another's website       Upon request
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. **SEE SCHEDULE O**
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ► PETE STANGA 517 POTRERO AVENUE, SUITE B SAN FRANCISCO CA 94110 415-283-4873

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of 'key employees.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
DR. MARC D. SHAPIRO CHAIRMAN	6	X		X	X			0.	0.	0.
DR. LORI ALLIO COO	6	X		X				0.	0.	0.
DR. DUNCAN CHAPLIN SECRETARY	6	X		X				0.	0.	0.
DINA WINDER DIRECTOR	2	X						0.	0.	0.
JULIE REED DIRECTOR	2	X						0.	0.	0.
WINGEE SIN DIRECTOR	2	X						0.	0.	0.
DR. PAULINE MUCHINA DIRECTOR	2	X						0.	0.	0.
GREG ULRICH DIRECTOR	2	X						0.	0.	0.
MICHAEL DICKEY DIRECTOR	2	X						0.	0.	0.
HEBA GAMAL DIRECTOR	2	X						0.	0.	0.
DON BAKER EXECUTIVE DIREC	2	X						0.	0.	0.



**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns . . . . .	1 a					
	b Membership dues . . . . .	1 b					
	c Fundraising events . . . . .	1 c					
	d Related organizations . . . . .	1 d					
	e Government grants (contributions) . . . . .	1 e					
	f All other contributions, gifts, grants, and similar amounts not included above . . . . .	1 f	289,172.				
	g Noncash contribns included in lns 1a-1f: . . . . \$		58,021.				
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶		289,172.				
PROGRAM SERVICE REVENUE	2 a <u>PROGRAM SERVICE FEES</u> . . . . .	Business Code	1,249,132.	1,249,132.			
	b <u>FISCAL AGENCY FEES</u> . . . . .		813.	813.			
	c . . . . .						
	d . . . . .						
	e . . . . .						
	f All other program service revenue . . . . .						
	<b>g Total.</b> Add lines 2a-2f . . . . . ▶		1,249,945.				
	OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶		553.			553.
4 Income from investment of tax-exempt bond proceeds . . . . . ▶							
5 Royalties . . . . . ▶							
6 a Gross Rents . . . . .		(i) Real					
		(ii) Personal					
		b Less: rental expenses . . . . .					
		c Rental income or (loss) . . . . .					
d Net rental income or (loss) . . . . . ▶							
7 a Gross amount from sales of assets other than inventory . . . . .		(i) Securities					
		(ii) Other					
		b Less: cost or other basis and sales expenses . . . . .					
		c Gain or (loss) . . . . .					
d Net gain or (loss) . . . . . ▶							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . . a			3,782.				
		b Less: direct expenses . . . . . b					
	c Net income or (loss) from fundraising events . . . . . ▶		3,782.	3,782.			
9 a Gross income from gaming activities. See Part IV, line 19 . . . . . a							
	b Less: direct expenses . . . . . b						
	c Net income or (loss) from gaming activities . . . . . ▶						
10 a Gross sales of inventory, less returns and allowances . . . . . a							
	b Less: cost of goods sold . . . . . b						
	c Net income or (loss) from sales of inventory . . . . . ▶						
Miscellaneous Revenue		Business Code					
11 a <u>OTHER INCOME</u> . . . . .							
b . . . . .							
c . . . . .							
d All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . . ▶							
<b>12 Total revenue.</b> See instructions . . . . . ▶			1,543,452.	1,253,727.	0.	553.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21.....	761,493.	761,493.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22.....				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16.....				
4 Benefits paid to or for members.....				
5 Compensation of current officers, directors, trustees, and key employees.....	10,625.	8,163.	1,991.	471.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)).....	0.	0.	0.	0.
7 Other salaries and wages.....	351,162.	269,798.	65,796.	15,568.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions).....				
9 Other employee benefits.....	31,453.	24,165.	5,893.	1,395.
10 Payroll taxes.....	30,451.	23,395.	5,705.	1,351.
11 Fees for services (non-employees).....				
a Management.....				
b Legal.....				
c Accounting.....				
d Lobbying.....				
e Prof fundraising svcs. See Part IV, In 17.....				
f Investment management fees.....				
g Other.....	77,929.	77,929.		
12 Advertising and promotion.....				
13 Office expenses.....	17,344.	13,325.	3,250.	769.
14 Information technology.....	7,541.	5,794.	1,413.	334.
15 Royalties.....				
16 Occupancy.....	32,508.	24,976.	6,091.	1,441.
17 Travel.....	11,591.	8,905.	2,172.	514.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.....				
19 Conferences, conventions, and meetings.....				
20 Interest.....				
21 Payments to affiliates.....				
22 Depreciation, depletion, and amortization.....	16,822.	12,924.	3,152.	746.
23 Insurance.....	34,836.	28,058.	6,778.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.).....				
a <u>HOST ORGANIZATION &amp; DONOR PMTS</u> .....	194,510.	194,510.		
b <u>MARKETING AND OUTREACH</u> .....	15,124.	15,124.		
c <u>BANK CHARGES AND FEES</u> .....	13,855.		13,855.	
d <u>FUNDRAISING</u> .....	7,259.			7,259.
e <u>POSTAGE AND SHIPPING</u> .....	5,038.	3,871.	944.	223.
f All other expenses.....	1,497.	1,150.	281.	66.
25 Total functional expenses. Add lines 1 through 24f.....	1,621,038.	1,473,580.	117,321.	30,137.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.....				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash – non-interest-bearing.....	83,185.	1	24,975.
	2	Savings and temporary cash investments.....	99,929.	2	111,834.
	3	Pledges and grants receivable, net.....	29,740.	3	
	4	Accounts receivable, net.....	24,389.	4	28,666.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.....		5	
	6	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..		6	
	7	Notes and loans receivable, net.....		7	
	8	Inventories for sale or use.....		8	
	9	Prepaid expenses and deferred charges.....	41,224.	9	22,037.
	10a	Land, buildings, and equipment: cost or other basis.. Complete Part VI of Schedule D	10a 67,373.		
	b	Less: accumulated depreciation.....	10b 42,504.	10c	24,869.
	11	Investments – publicly-traded securities.....		11	
	12	Investments – other securities. See Part IV, line 11.....		12	
	13	Investments – program-related. See Part IV, line 11.....		13	
	14	Intangible assets.....		14	
	15	Other assets. See Part IV, line 11.....		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34).....	312,786.	16	212,381.	
LIABILITIES	17	Accounts payable and accrued expenses.....	16,697.	17	18,088.
	18	Grants payable.....		18	
	19	Deferred revenue.....	130,842.	19	109,596.
	20	Tax-exempt bond liabilities.....		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.....		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....		22	
	23	Secured mortgages and notes payable to unrelated third parties.....		23	
	24	Unsecured notes and loans payable to unrelated third parties.....		24	
	25	Other liabilities. Complete Part X of Schedule D.....	30,177.	25	27,213.
	26	<b>Total liabilities.</b> Add lines 17 through 25.....	177,716.	26	154,897.
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29 and lines 33 and 34.</b>				
	27	Unrestricted net assets.....	101,145.	27	-8,639.
	28	Temporarily restricted net assets.....	33,925.	28	66,123.
	29	Permanently restricted net assets.....		29	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
	30	Capital stock or trust principal, or current funds.....		30	
	31	Paid-in or capital surplus, or land, building, and equipment fund.....		31	
	32	Retained earnings, endowment, accumulated income, or other funds.....		32	
33	<b>Total net assets or fund balances.</b> .....	135,070.	33	57,484.	
34	<b>Total liabilities and net assets/fund balances.</b> .....	312,786.	34	212,381.	

BAA

**Part XI Financial Statements and Reporting**

1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?.....

b Were the organization's financial statements audited by an independent accountant?.....

c If 'Yes' to line 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?.....

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: .....

Separate basis  Consolidated basis  Both consolidated and separate basis

3a 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?.....

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.....

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

BAA

Form 990 (2009)



**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**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.') . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf. . . . .						
<b>3</b> 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. . . . .						
<b>4 Total.</b> Add lines 1-through 3 . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . .						
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	

**13 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**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f). . . . .	14	%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .	15	%

**16a 33-1/3 support test – 2009.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. . . . .

**b 33-1/3 support test – 2008.** 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 – 2009** 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 '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. . . . .

**b 10%-facts-and-circumstances test – 2008.** 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**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.) . . . . .	49,115.	90,531.	219,692.	260,951.	231,151.	851,440.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose. . . . .	375,522.	631,268.	984,921.	1,037,980.	1,253,727.	4,283,418.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513. . . . .						0.
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						0.
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .						0.
<b>6 Total.</b> Add lines 1 through 5. . . . .	424,637.	721,799.	1,204,613.	1,298,931.	1,484,878.	5,134,858.
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons. . . . .	0.	8,885.	42,000.	23,940.	35,216.	110,041.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year. . . . .	0.	0.	0.	0.	0.	0.
<b>c</b> Add lines 7a and 7b. . . . .	0.	8,885.	42,000.	23,940.	35,216.	110,041.
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						5,024,817.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6. . . . .	424,637.	721,799.	1,204,613.	1,298,931.	1,484,878.	5,134,858.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . . .	188.	6,202.	13,782.	5,982.	553.	26,707.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. . . . .						0.
<b>c</b> Add lines 10a and 10b. . . . .	188.	6,202.	13,782.	5,982.	553.	26,707.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. . . . .						0.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . <b>SEE PART IV.</b> . . . . .	32,198.	307.	3,953.			36,458.
<b>13 Total support.</b> (add lns 9, 10c, 11, and 12.) . . . . .						5,198,023.

**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**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)). . . . .	<b>15</b>	96.7 %
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15. . . . .	<b>16</b>	96.6 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2009</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	0.5 %
<b>18</b> Investment income percentage from <b>2008</b> Schedule A, Part III, line 17. . . . .	<b>18</b>	0.6 %

**19a 33-1/3 support tests – 2009.** 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 – 2008.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization.

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.



PART III, LINE 12 - OTHER INCOME

<u>NATURE AND SOURCE</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
RENTS			3,953.	307.	2,400.
OTHER					29,798.
TOTAL	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 3,953.</u>	<u>\$ 307.</u>	<u>\$ 32,198.</u>

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

FOUNDATION FOR SUSTAINABLE DEVELOPMENT

Employer identification number

56-1938284

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 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or for any other purpose conferring impermissible private benefit??.

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of an historically important land area, Preservation of certified historic structure.

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Table with 2 columns: Description, Held at the End of the Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for 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.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
(ii) Revenues included in Form 990, Part VIII, line 1
(ii) Assets included in Form 990, Part X
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
a Revenues included in Form 990, Part VIII, line 1
b Assets included in Form 990, Part X

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

3 Using the organization's acquisition 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 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	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

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					
b Contributions					
c Net Investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  \_\_\_\_\_ %
- 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	3a(i)	
(ii) related organizations	3a(ii)	

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) Accumulated Depreciation	(d) Book Value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		65,925.		65,925.
e Other		1,448.	42,504.	-41,056.

**Total.** Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)  24,869.

BAA



**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)		1,543,452.
2	Total expenses (Form 990, Part IX, column (A), line 25)		1,621,038.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		-77,586.
4	Net unrealized gains (losses) on investments		
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV)		
9	Total adjustments (net). Add lines 4 through 8		
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		-77,586.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	1,511,254.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV) SEE PART XIV	2d	33,925.
e	Add lines 2a through 2d	2e	33,925.
3	Subtract line 2e from line 1	3	1,477,329.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV) SEE PART XIV	4b	66,123.
c	Add lines 4a and 4b	4c	66,123.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,543,452.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	1,621,038.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	1,621,038.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,621,038.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X - FIN 48 FOOTNOTE**

-----  
INCOME TAXES  
-----

FINANCIAL STATEMENT PRESENTATION FOLLOWS THE RECOMMENDATIONS OF THE FASB IN ITS  
-----  
INTERPRETATION NUMBER 48 (FIN 48), ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES.  
-----

UNDER FIN 48, FSD IS REQUIRED TO REPORT INFORMATION REGARDING ITS EXPOSURE TO  
-----  
VARIOUS TAX POSITIONS TAKEN BY FSD AND REQUIRES A TWO-STEP PROCESS THAT SEPARATES  
-----  
RECOGNITION FROM MEASUREMENT. THE FIRST STEP IS DETERMINING WHETHER A TAX POSITION  
-----  
HAS MET THE RECOGNITION THRESHOLD; THE SECOND STEP IS MEASURING A TAX POSITION THAT  
-----

**Part XIV Supplemental Information** (continued)

**PART X - FIN 48 FOOTNOTE (CONTINUED)**

MEETS THE RECOGNITION THRESHOLD. MANAGEMENT BELIEVES THAT FSD HAS ADEQUATELY  
ADDRESSED ALL TAX POSITIONS AND THAT THERE ARE NO UNRECORDED TAX LIABILITIES.

FSD HAS RECEIVED NOTIFICATION FROM THE INTERNAL REVENUE SERVICE AND THE STATE OF  
CALIFORNIA THAT IT QUALIFIES FOR TAX-EXEMPT STATUS UNDER SECTION 501(C)(3) OF THE  
INTERNAL REVENUE CODE AND SECTION 27301D OF THE CALIFORNIA REVENUE AND TAXATION  
CODE. THE EXEMPTIONS ARE SUBJECT TO PERIODIC REVIEW BY THE FEDERAL AND STATE TAXING  
AUTHORITIES AND MANAGEMENT IS CONFIDENT THAT FSD CONTINUES TO SATISFY ALL FEDERAL  
AND STATE STATUTES IN ORDER TO QUALIFY FOR CONTINUED TAX EXEMPTION STATUS. FSD MAY  
PERIODICALLY RECEIVE UNRELATED BUSINESS INCOME (SUCH AS SUBLEASE RENTAL INCOME)  
REQUIRING FSD TO FILE SEPARATE TAX RETURNS UNDER FEDERAL AND STATE STATUTES. UNDER  
SUCH CONDITIONS, FSD CALCULATES AND ACCRUES THE APPLICABLE TAXES.



2009

SCHEDULE D, PART XIV - SUPPLEMENTAL INFORMATION PAGE 4

CLIENT 27011

FOUNDATION FOR SUSTAINABLE DEVELOPMENT

56-1938284

7/28/10

01:38PM

**SCHEDULE D, PART XII, LINE 2D  
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

NET ASSETS RELEASED FROM RESTRICTIONS.....	\$	33,925.
TOTAL	\$	<u>33,925.</u>

**SCHEDULE D, PART XII, LINE 4B  
OTHER REVENUE INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

TEMPORARILY RESTRICTED DONATIONS.....	\$	66,123.
TOTAL	\$	<u>66,123.</u>

**Schedule F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

FOUNDATION FOR SUSTAINABLE DEVELOPMENT

Employer identification number

56-1938284

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..  **Yes**  **No**

**2 For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

**3 Activities per Region.** (Use Schedule F-1 (Form 990) if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
ARGENTINA	1	1	COORDINATE LOCAL		93,286.
			CHARITABLE WORK		
BOLIVIA	1	1	COORDINATE LOCAL		108,715.
			CHARITABLE WORK		
INDIA	2	2	COORDINATE LOCAL		116,633.
			CHARITABLE WORK		
KENYA	2	2	COORDINATE LOCAL		167,062.
			CHARITABLE WORK		
NICARAGUA	1	1	COORDINATE LOCAL		125,912.
			CHARITABLE WORK		
UGANDA	2	2	COORDINATE LOCAL		149,885.
			CHARITABLE WORK		
<b>Totals</b> .....	9	9			761,493.

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

Schedule F (Form 990) (2009)





**Part IV Supplemental Information**

Complete this part to provide the information required in Part I, line 2, and any additional information.

**PART I, LINE 2 - GRANTMAKERS EXPLANATION FOR GRANTS OUTSIDE US**

A BUDGET IS PREPARED IN ADVANCE OF ALL INTERNATIONAL WORK. VOLUNTEERS WORKING IN THE DESIGNATED FOREIGN COUNTRIES PROVIDE ONGOING REPORTS REGARDING PROGRESS OF WORK. EXPENDITURES ARE MADE AGAINST BUDGET AMOUNTS AND ANALYZED CONTINUOUSLY BY US-BASED MANAGEMENT. DISCUSSIONS, E-MAILS, AND OTHER TECHNIQUES OF COMMUNICATION ARE EMPLOYED TO ENSURE THAT FUNDS ARE UTILIZED ACCORDING TO THE ORIGINAL INTENT. ACCOMPLISHMENTS ARE DOCUMENTED IN WRITING AND SUBMITTED BY FIELD VOLUNTEERS TO THE HEAD OFFICE.

**ADDITIONAL SUPPLEMENTAL INFORMATION**

THE FSD DEVELOPMENT MODEL RELIES ON ACTIVE COMMUNITY PARTICIPATION TO MOBILIZE LASTING SOLUTIONS. WHILE RESPECTING LOCAL VALUE SYSTEMS, WE PARTNER WITH LOCAL LEADERS TO BUILD NETWORKS AND COLLABORATE ON COMMUNITY-DRIVEN APPROACHES TO DEVELOPMENT ISSUES.

THE FOUNDATION FOR SUSTAINABLE DEVELOPMENT WORKS WITH SEVEN OVERLAPPING DEVELOPMENT SUBJECTS IN LATIN AMERICA, AFRICA, AND ASIA. EACH OF OUR TEN PROGRAM LOCATIONS PROVIDE A RANGE OF OPPORTUNITIES TO INTERN OR VOLUNTEER ABROAD IN:

- MICROFINANCE
- HEALTH
- ENVIRONMENT
- YOUTH AND EDUCATION
- WOMEN'S EMPOWERMENT
- COMMUNITY DEVELOPMENT
- HUMAN RIGHTS

TOGETHER, THESE DEVELOPMENT SUBJECTS MAKE UP THE PROMINENT SOCIAL, HEALTH, ENVIRONMENTAL, AND ECONOMIC OBSTACLES THAT PREVENT COMMUNITIES FROM RISING OUT OF POVERTY. BY UNDERSTANDING HOW THESE ISSUES AND THEIR RELATED SOLUTIONS BUILD UPON

**Part IV Supplemental Information**

Complete this part to provide the information required in Part I, line 2, and any additional information.

**ADDITIONAL SUPPLEMENTAL INFORMATION (CONTINUED)**

EACH OTHER, FSD IS ABLE TO FACILITATE DEVELOPMENT IN A SUSTAINABLE AND CULTURALLY APPROPRIATE MANNER.

FSD WORKS WITH OVER 200 COMMUNITY-BASED ORGANIZATIONS WHOSE PROGRAMS REFLECT A COMPREHENSIVE UNDERSTANDING OF THESE DEVELOPMENT SUBJECTS. TOGETHER, FSD AND OUR PARTNER ORGANIZATIONS OFFER OVER 500 UNIQUE OPPORTUNITIES FOR INTERNS, VOLUNTEERS, AND DONORS TO MAKE A LASTING CONTRIBUTION AT THE COMMUNITY LEVEL. READ ABOUT OUR COMMUNITY PARTNERS TO LEARN MORE ABOUT INITIATIVES AND OPPORTUNITIES IN THE FIELD WITH FSD.

**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments and Individuals in the United States**

OMB No. 1545-0047

**2009**

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 21 or 22.  
▶ Attach to Form 990.

**Open to Public  
Inspection**

Name of the organization

FOUNDATION FOR SUSTAINABLE DEVELOPMENT

Employer identification number

56-1938284

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. **SEE PART IV**

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FOUNDATION SUSTAINABLE DEVELOPMT AFRICA ----- JINJA, UGANDA	56-1938284	501C3	70,221.	0.			ASSIST LOCAL COMMUNITY
FOUNDATION SUSTAINABLE DEVELOPMT AFRICA ----- KAKAMEGA, KENYA	56-1938284	501C3	88,666.	0.			ASSIST LOCAL COMMUNITY
FOUNDATION SUSTAINABLE DEVELOPMT AFRICA ----- MASAKA, UGANDA	56-1938284	501C3	79,664.	0.			ASSIST LOCAL COMMUNITY
FOUNDATION SUSTAINABLE DEVELOPMT AFRICA ----- MOMBASA, KENYA	56-1938284	501C3	78,396.	0.			ASSIST LOCAL COMMUNITY
FOUNDATION SUSTAINABLE DEVELOPMT CIUDAD SANDINO ----- NICARAGUA, NICARAGUA	56-1938284	501C3	125,912.	0.			ASSIST LOCAL COMMUNITY
FOUNDATION SUSTAINABLE DEVELOPMT COCHABAMBA ----- LATIN AMERICA, BOLIVIA	56-1938284	501C3	108,715.	0.			ASSIST LOCAL COMMUNITY
FOUNDATION SUSTAINABLE DEVELOPMT INDIA ----- JODHPUR, INDIA	56-1938284	501C3	66,786.	0.			ASSIST LOCAL COMMUNITY
FOUNDATION SUSTAINABLE DEVELOPMT LA PLATA/LOS HORNOS ----- LATIN AMERICA, ARGENTINA	56-1938284	501C3	93,286.	0.			ASSIST LOCAL COMMUNITY

- 2 Enter total number of section 501(c)(3) and government organizations ..... ▶ 9
- 3 Enter total number of other organizations ..... ▶ 0

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 22.  
Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

**PART I, LINE 2 - GRANTMAKER'S DESCRIPTION OF HOW GRANTS ARE USED**

THE FOUNDATION FOR SUSTAINABLE DEVELOPMENT REQUIRES ONGOING FEEDBACK IN THE FORM OF  
 ORAL AND WRITTEN REPORTS IN ORDER TO MONITOR THE PROGRESS OF EACH PARTICIPANT.



**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

▶ **Complete if the organizations answered 'Yes'**  
on Form 990, Part IV, lines 29 or 30.  
▶ **Attach to Form 990.**

OMB No. 1545-0047

**2009**

**Open To Public  
Inspection**

Name of the organization

FOUNDATION FOR SUSTAINABLE DEVELOPMENT

Employer identification number

56-1938284

**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 .....				
2 Art—Historical treasures .....				
3 Art—Fractional interests .....				
4 Books and publications .....				
5 Clothing and household goods .....				
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 .....				
24 Archeological artifacts .....				
25 Other ▶ ( <u>IN-KIND SERVICE</u> ) .....	X	20	48,421.	FMV
26 Other ▶ ( <u>COMPUTER HELP</u> ) .....	X	1	8,000.	FMV
27 Other ▶ ( <u>FOOD, WINE, ETC</u> ) .....	X	1	1,600.	FMV
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	
----	--

30a During the year, did the organization receive by contribution any property reported in Part I, lines 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? .....

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? .....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....

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.

	Yes	No
30a		X
31		X
32a		X
33		



Department of the Treasury  
Internal Revenue Service

**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.**

**Open to Public  
Inspection**

Name of the organization

FOUNDATION FOR SUSTAINABLE DEVELOPMENT

Employer identification number

56-1938284

**FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS**

THE FOUNDATION FOR SUSTAINABLE DEVELOPMENT WAS FOUNDED IN 1995 TO SUPPORT THE EFFORTS OF LOCAL DEVELOPMENT ORGANIZATIONS WORKING TO IMPROVE THE WELFARE OF THE PEOPLE LIVING IN THEIR COMMUNITIES. FSD PROVIDES THESE GRASSROOTS ORGANIZATIONS WITH HUMAN RESOURCES, FINANCIAL RESOURCES, AND TECHNICAL ASSISTANCE. OUR PRIMARY GOAL IS TO INCREASE THEIR CAPACITY TO SERVE THEIR COMMUNITIES. IN STRIVING TO ACHIEVE THIS GOAL, OTHER BENEFITS EMERGE: WE RAISE AWARENESS OF THE CHALLENGES FACED BY THOSE IN THE DEVELOPING WORLD, WE TRAIN THE DEVELOPMENT LEADERS OF TOMORROW, AND WE FACILITATE INCREASED CROSS-CULTURAL UNDERSTANDING.

FSD STARTED INTERNATIONAL OPERATIONS IN 1996 IN NICARAGUA WITH ONE SUMMER INTERNSHIP PROGRAM AND \$1000 IN GRANTS. AS OF 2006, FSD OPERATES IN NICARAGUA, BOLIVIA, ECUADOR, PERU, ARGENTINA, UGANDA, KENYA, AND INDIA. IN 2005, FSD SENT MORE THAN 200 PROGRAM PARTICIPANTS TO EIGHT COUNTRIES, GRANTED NEARLY \$60,000 TO MORE THAN 100 LOCAL ORGANIZATIONS IN THESE COUNTRIES, AND BEGAN OUR GRADCORPS AND PROCORPS PROGRAMS.

FSD OFFERS VARIOUS INTERNATIONAL OPPORTUNITIES FOR STUDENTS AND PROFESSIONALS FROM AROUND THE WORLD. OUR LARGEST PROGRAM IS OUR INTERNSHIP PROGRAM IN WHICH INTERNS VOLUNTEER WITH LOCAL NONPROFIT ORGANIZATIONS IN DIVERSE AREAS OF DEVELOPMENT. OUR SUMMER AND YEAR-ROUND INTERNSHIP PROGRAMS LAST EIGHT WEEKS TO A YEAR. FSD ALSO OFFERS SHORT-TERM SERVICE LEARNING TRIPS, VOLUNTEER PROGRAMS, AND STUDY TOURS. TO COMPLEMENT THESE VOLUNTEER AND STUDY EXPERIENCES, ALL PROGRAMS INCLUDE HOMESTAYS WITH LOCAL FAMILIES THAT PROVIDE CULTURAL AND LANGUAGE IMMERSION.

FSD HAS FOUR GRANT PROGRAMS. FSD PROVIDES MINIGRANTS OF \$200 TO ALL PARTNER ORGANIZATIONS WHEN HOSTING INTERNS. FSD HOLDS GRANT COMPETITION EACH YEAR DURING THE

Name of the organization

FOUNDATION FOR SUSTAINABLE DEVELOPMENT

Employer identification number

56-1938284

**FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS (CONTINUED)**

SUMMER AND LONG TERM INTERNSHIP PROGRAMS. THESE GRANT COMPETITIONS FUND PROJECTS TO BE CARRIED OUT BY INTERNS AND THEIR HOST ORGANIZATIONS. THUS, IN ADDITION TO GAINING SKILLS IN GRANT WRITING, INTERNS GAIN EXPERIENCE IN THE DESIGN AND IMPLEMENTATION OF SMALL DEVELOPMENT PROJECTS.

FSD ALSO ASSISTS OUR PARTNER ORGANIZATIONS BY PROVIDING FUNDING LEADS, EDITING GRANT PROPOSALS, AND PROVIDING ASSISTANCE WHENEVER NECESSARY. FSD ALSO ACTS AS A FISCAL SPONSOR FOR PROJECTS OPERATING IN DEVELOPING COUNTRIES WHEN THEY COMPLEMENT OUR MISSION.

FSD FACILITATES CAPACITY BUILDING OF OUR PARTNER ORGANIZATIONS IN A NUMBER OF WAYS. FIRST, THE INTERNS AND VOLUNTEERS THEMSELVES PROVIDE VALUABLE SERVICES AND PERSPECTIVE THAT MIGHT OTHERWISE BE LACKING FOR MANY OF THESE ORGANIZATIONS. SECOND, GRANT FUNDS PROMOTE SHORT- AND LONG-TERM PROJECTS CARRIED OUT BY OUR INTERNS AND PARTNER ORGANIZATIONS. FINALLY, FSD PROVIDES TECHNICAL ASSISTANT THROUGH WORKSHOPS ON VARIOUS TOPICS.

**FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS**

DURING THE YEAR ENDED DECEMBER 31, 2009, FOUNDATION FOR SUSTAINABLE DEVELOPMENT MERGED WITH THE CLARENCE FOUNDATION, A CALIFORNIA NON-PROFIT CORPORATION. UPON COMPLETION OF THE MERGER, THE CLARENCE FOUNDATION CEASED TO EXIST.

**FORM 990, PART VI, LINE 11 - FORM 990 REVIEW PROCESS**

FORM 990 IS PREPARED BY AN OUTSIDE TAX PROFESSIONAL. THE FORM IS THEN REVIEWED BY THE ORGANIZATION'S MANAGEMENT, TREASURER, AND EXECUTIVE DIRECTOR. THIS GROUP OF INDIVIDUALS THEN DISCUSSES THE CONTENTS OF THE RETURN WITH THE OUTSIDE TAX PROFESSIONAL. A COPY OF THE TAX RETURN IS MADE AVAILABLE TO ALL MEMBERS OF THE BOARD OF DIRECTORS. AFTER A FULL REVIEW (WITH EDITS AND MODIFICATIONS, WHERE NECESSARY),

Name of the organization

FOUNDATION FOR SUSTAINABLE DEVELOPMENT

Employer identification number

56-1938284

**FORM 990, PART VI, LINE 11 - FORM 990 REVIEW PROCESS (CONTINUED)**

THE TAX RETURN IS SIGNED AND MAILED TO THE TAX AUTHORITIES.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

A COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS ALL POTENTIAL CONFLICTS OF INTEREST AT LEAST ANNUALLY. ALL PERSONNEL AND BOARD MEMBERS ARE REQUIRED TO DISCLOSE (IN WRITING) POTENTIAL CONFLICTS AND ANY RELATED PARTY AFFILIATIONS. LOANS BETWEEN THE ORGANIZATION AND MEMBERS OF MANAGEMENT AND THE BOARD ARE STRICTLY PROHIBITED. THE ORGANIZATION SEEKS FULL TRANSPARENCY ON ALL RELATIONSHIPS.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP M**

A COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS THE COMPENSATION OF ALL HIGH-LEVEL PERSONNEL AT LEAST ANNUALLY. EFFORTS ARE MADE TO SECURE COMPENSATION DATA FROM INDUSTRY SOURCES IN ORDER TO DETERMINE COMPETITIVENESS AND APPROPRIATENESS OF SALARIES AND ALL RELATED BENEFITS.

**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEE**

COMPENSATION OF OTHER HIGH-LEVEL PERSONNEL AND KEY EMPLOYEES IS REVIEWED AT LEAST ANNUALLY BY MEMBERS OF MANAGEMENT. EFFORTS ARE MADE TO SECURE COMPENSATION DATA FROM INDUSTRY SOURCES IN ORDER TO DETERMINE COMPETITIVENESS AND APPROPRIATENESS OF SALARIES AND ALL RELATED BENEFITS. ALL DECISIONS ARE THEN DOCUMENTED IN PERSONNEL FILES.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

ALL OF THE ORGANIZATION'S GOVERNING DOCUMENTS, FINANCIAL STATEMENTS AND OTHER LEGAL FILINGS ARE MAINTAINED IN A SECURE ENVIRONMENT AND HELD AVAILABLE FOR INSPECTION BY TAX AUTHORITIES AND THE GENERAL PUBLIC. TAX RETURNS ARE POSTED ANNUALLY TO WWW.GUIDESTAR.ORG AND ARE ALSO AVAILABLE AT THE ORGANIZATION'S CORPORATE OFFICE IN SAN FRANCISCO, CALIFORNIA.



**CONTRIBUTIONS, GIFTS, AND GRANTS  
OTHER CONTRIBUTIONS, GIFTS, GRANTS, ETC.**

FOUNDATION GRANTS .....	\$	10,687.
INDIVIDUAL AND BOARD DONATIONS .....		56,663.
CORPORATE DONATIONS .....		45,483.
DONOR ADVISED FUNDS .....		52,195.
TEMP RESTRICTED CONTRIBUTIONS .....		66,123.
	TOTAL \$	<u>231,151.</u>

7/28/10

01:38PM

PROPERTY AND EQUIPMENT  
-----

PROPERTY AND EQUIPMENT CONSIST OF THE FOLLOWING AT DECEMBER 31, 2009 AND 2008:

	2009	2008
	-----	-----
PROPERTY AND EQUIPMENT	\$ 65,925	58,553
FURNITURE AND FIXTURES	1,448	1,448
LESS: ACCUMULATED DEPRECIATION	(42,504)	(25,682)
	-----	-----
	\$ 24,869	34,319
	=====	=====

DEPRECIATION EXPENSE AMOUNTED TO \$16,822 AND \$14,200 FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008, RESPECTIVELY.