

2008 TAX RETURN

CLIENT COPY

Client: 2054

Prepared for: BUILDING FOR GENERATIONS
2175 AMBER AVENUE
SANTA CRUZ, CA 95062-3177
1-831-477-7882

Prepared by: GARY L. EXBERGER
ROBERTS, EXBERGER & HENZI
1500 E. HAMILTON AVE., STE.112
CAMPBELL, CA 95008-0834
(408) 879-9222

Date: DECEMBER 24, 2009

Comments:

Route to: _____

Short Form
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
 (except black lung benefit trust or private foundation)

2008

Department of the Treasury
Internal Revenue Service

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning _____, **2008, and ending** _____,

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	Please use IRS label or print or type. See Specific Instructions.	C BUILDING FOR GENERATIONS 2175 AMBER AVENUE SANTA CRUZ, CA 95062-3177	D Employer identification number 59-3833748 E Telephone number 1-831-477-7882 F Group Exemption Number ▶
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: Cash Accrual
Other (specify) ▶

I Website: ▶ WWW.BUILDINGFORGENERATIONS.COM
J Organization type (check only one) — 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

H Check if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 17,619.

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

	1 Contributions, gifts, grants, and similar amounts received	1	4,247.	
	2 Program service revenue including government fees and contracts	2		
	3 Membership dues and assessments	3		
	4 Investment income	4		
REVENUE	5a Gross amount from sale of assets other than inventory	5a		
	b Less: cost or other basis and sales expenses	5b		
	c Gain or (loss) from sale of assets other than inventory (Subtract ln 5b from ln 5a) (att sch.)	5c		
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>			
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	13,372.	
	b Less: direct expenses other than fundraising expenses	6b	2,133.	
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	11,239.	
	7a Gross sales of inventory, less returns and allowances	7a		
	b Less: cost of goods sold	7b		
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
	8 Other revenue (describe ▶ _____)	8		
	9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	15,486.	
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	11,772.	
	11 Benefits paid to or for members	11		
	12 Salaries, other compensation, and employee benefits	12		
	13 Professional fees and other payments to independent contractors	13	300.	
	14 Occupancy, rent, utilities, and maintenance	14		
	15 Printing, publications, postage, and shipping	15		
	16 Other expenses (describe ▶ SEE STATEMENT 2 _____)	16	1,291.	
	17 Total expenses (add lines 10 through 16)	17	13,363.	
ASSETS	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,123.	
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	8,059.	
	20 Other changes in net assets or fund balances (attach explanation)	20		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	10,182.	

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

		(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	22	8,059.	22	10,182.
23 Land and buildings	23		23	
24 Other assets (describe ▶ _____)	24		24	
25 Total assets		8,059.	25	10,182.
26 Total liabilities (describe ▶ _____)	26	0.	26	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		8,059.	27	10,182.

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

Part V Other Information (Note the statement requirement in General Instruction V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	X	
35b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N.		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0.		
37b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
38b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved. N/A		
39	501(c)(7) organizations. Enter:		
39a	Initiation fees and capital contributions included on line 9. N/A		
39b	Gross receipts, included on line 9, for public use of club facilities. N/A		
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
40b	501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I.		X
40c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. 0.		
40d	Enter amount of tax on line 40c reimbursed by the organization. 0.		
40e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T.		X
41	List the states with which a copy of this return is filed CA		

42a The books are in care of CORY YBARRA Telephone no. 1-831-477-7882
 Located at 2175 AMBER AVENUE SANTA CRUZ CA ZIP + 4 95062-3177

		Yes	No
42b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country: . . .		X
42c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: . . .		X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here N/A and enter the amount of tax-exempt interest received or accrued during the tax year. **43** N/A

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. SEE STATEMENT 5

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.....	46	X
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.....	47	X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....	48	X
49a Did the organization make any transfers to an exempt non-charitable related organization?.....	49a	X
b If 'Yes,' was the related organization(s) a section 527 organization?.....	49b	

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000..... ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors receiving over \$100,000..... ▶		

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: CORY YBARRA Date: PRESIDENT

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature: GARY L. EXBERGER Date: _____

Firm's name (or yours if self-employed), address, and ZIP + 4: ROBERTS, EXBERGER & HENZI
1500 E. HAMILTON AVE., STE.112
CAMPBELL, CA 95008-0834

Check if self-employed: Preparer's Identifying Number (See instructions): N/A

EIN: N/A Phone no.: (408) 879-9222

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

BAA Form 990-EZ (2008)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2008

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

Name of the organization

BUILDING FOR GENERATIONS

Employer identification number

59-3833748

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

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

- 1 A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III — Functionally integrated
 - d Type III — Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11 g (i)	
(ii) a family member of a person described in (i) above?	11 g (ii)	
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)	

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

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

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

Schedule A (Form 990 or 990-EZ) 2008

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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.') . . .						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						
3 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.						
4 Total. Add lines 1-3.						
5 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).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
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, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10.						
12 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. ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f.	15	%
16a 33-1/3 support test – 2008. 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. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		
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 '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. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		

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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include "unusual grants.")			2,136.	21,467.	4,247.	27,850.
2 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			2,974.	8,456.	13,372.	24,802.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 Total. Add lines 1-5	0.	0.	5,110.	29,923.	17,619.	52,652.
7a Amounts included on lines 1, 2, 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6.)						52,652.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	0.	0.	5,110.	29,923.	17,619.	52,652.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	0.	0.	0.	0.	0.	0.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
13 Total support. (add lns 9, 10c, 11, and 12.)						52,652.

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

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

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

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 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization.

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

Part IV Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

BUILDING FOR GENERATIONS

59-3833748

STATEMENT 1
FORM 990-EZ, PART I, LINE 10
GRANTS AND SIMILAR AMOUNTS PAID

CLASS OF ACTIVITY:	SPECIAL EDUCATION		
DONEE'S NAME:	SOFT POWER EDUCATION		
DONEE'S ADDRESS:	55 GUILDHALL STREET SUFFOLK, IP33 1QF ENGLAND		
RELATIONSHIP OF DONEE:	NONE		
CASH AMOUNT GIVEN:		\$	3,600.
CLASS OF ACTIVITY:	SPECIAL EDUCATION		
DONEE'S NAME:	PARENTS AND PROF. REHABILITATION CENTER		
DONEE'S ADDRESS:	CHINCHA BAJA, PERU		
RELATIONSHIP OF DONEE:	NONE		
CASH AMOUNT GIVEN:		\$	7,000.
CLASS OF ACTIVITY:	SPECIAL EDUCATION		
DONEE'S NAME:	THERAPY FOR CHILDRENS REHABILITATION		
DONEE'S ADDRESS:	CALLE 7 # 3-29 SCLONDIA, COLOMBIA		
RELATIONSHIP OF DONEE:	NONE		
CASH AMOUNT GIVEN:		\$	1,172.

STATEMENT 2
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

BANK CHARGES & FEES.....	\$	362.
GOVERNMENT FILING FEES.....		30.
OFFICE EXPENSES.....		899.
TOTAL	\$	<u>1,291.</u>

STATEMENT 3
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE ORGANIZATION IS DEDICATED TO CONSTRUCTING AND REHABILITATING FACILITIES FOR THE PURPOSE OF TRADITIONAL AND SPECIAL EDUCATION, HEALTH EDUCATION OR COMMUNITY PROGRAMS. THE PRIMARY FOCUS IS IN PARTS OF AFRICA AND LATIN AMERICA.

STATEMENT 4
FORM 990-EZ, PART III, LINE 28
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

THE ORGANIZATION ASSISTED IN THE COMPLETION OF THE "NAUREI SPECIAL EDUCATION UNIT" BUILDING LOCATED IN TANZANIA, AFRICA. CURRENTLY, THE ORGANIZATION IS HELPING WITH THE CONSTRUCTION OF THE REHABILITATION CENTERS IN PERU AND COLUMBIA. IN ADDITION, CLASSROOM SUPPLIES WERE PURCHASED FOR THE SPECIAL EDUCATION UNIT. THIS UNIT SERVES AFRICAN AND SOUTH AMERICA CHILDREN WITH DYSLEXIA, CEREBRAL PALSY AND OTHER LEARNING DIASBILITIES.

**STATEMENT 5
FORM 990-EZ, PART VI
REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?..... NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?..... NO

California Exempt Organization Annual Information Return

Calendar year 2008 or fiscal year beginning month day year, and ending month day year

A First Return Filed? Yes No **B** Type of organization Exempt under Section 23701 D (insert letter) IRC Section 4947(a)(1) trust CORP # 2792377

Corporation/Organization Name BUILDING FOR GENERATIONS Address 2175 AMBER AVENUE City SANTA CRUZ, CA State CA ZIP Code 95062-3177 FEIN 59-3833748

C Amended Return? Yes No **D** Are you a subordinate/affiliate in a group exemption? Yes No **a** Is this a group filing for affiliates? See General Instruction L Yes No **b** If 'Yes,' enter the number of affiliates **c** Are all affiliates included? Yes No (If 'No,' attach a list. See instructions.) **d** Is this a separate return filed by an organization covered by a group ruling? Yes No **e** Federal Group Exemption Number **f** Is a roster of subordinates attached? Yes No **E** Final return? Dissolved Surrendered (Withdrawn) Merged/Reorganized (attach explanation) If a box is checked, enter date **F** Check the box if the organization filed: **1** 990T **2** 990PF **3** 990H **G** If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. See General Instruction F. No filing fee is required.

H Accounting method used. **1** Cash **2** Accrual **3** Other **I** If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If 'Yes,' complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations Yes No **J** Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If 'Yes,' complete an explanation and attach copies of revised documents Yes No **K** Is the organization exempt under R&TC Section 23701g? Yes No If 'Yes,' enter amount of gross receipts from nonmember sources. \$ **L** Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No **M** Is the organization a Limited Liability Corporation? Yes No **N** Did the organization file Form 100 or Form 109 to report taxable income? Yes No

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	13,372.
	2 Gross dues and assessments from members and affiliates	2	
	3 Gross contributions, gifts, grants, and similar amounts received	3	4,247.
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$25,000, see General Instruction C.	4	17,619.
	5 Cost of goods sold	5	
	6 Cost or other basis, and sales expenses of assets sold	6	
	7 Total costs. Add line 5 and line 6	7	
	8 Total gross income. Subtract line 7 from line 4	8	17,619.
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	15,496.
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	2,123.
Filing Fee	11 Filing fee \$10 or \$25. See General Instruction F.	11	10.
	12 Total Payments	12	
	13 Penalties and Interest. See General Instruction J.	13	
	14 Use tax. See General Instruction K.	14	
	15 Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result	15	10.

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer PRESIDENT Title Date Telephone 1-831-477-7882

Paid Preparer's Use Only Preparer's signature GARY L. EXBERGER Date Check if self-employed Preparer's SSN/PTIN P00166366

Firm's name (or yours, if self-employed) and address ROBERTS, EXBERGER & HENZI 1500 E. HAMILTON AVE., STE.112 CAMPBELL, CA 95008-0834 FEIN 94-2288583 Telephone (408) 879-9222

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

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts—complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1 Gross sales or receipts from all business activities. See instructions	1		
	2 Interest	2		
	3 Dividends	3		
	4 Gross rents	4		
	5 Gross royalties	5		
	6 Gross amount received from sale of assets (See Instructions)	6		
	7 Other income. Attach schedule SEE STATEMENT 1	7	13,372.	
	8 Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	13,372.	
	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule SEE STATEMENT 2	9	11,772.	
	10 Disbursements to or for members	10		
	11 Compensation of officers, directors, and trustees. Attach schedule SEE STATEMENT 3	11	0.	
	Expenses and Disbursements	12 Other salaries and wages	12	
		13 Interest	13	
		14 Taxes	14	
		15 Rents	15	
		16 Depreciation and depletion (See Instructions)	16	
		17 Other. Attach schedule SEE STATEMENT 4	17	3,724.
		18 Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	15,496.

Schedule L Balance Sheets

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		8,059.		10,182.
2 Net accounts receivable				
3 Net notes receivable. Attach schedule				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds. Attach sch				
7 Investments in stock. Attach schedule				
8 Mortgage loans (number of loans _____)				
9 Other investments. Attach schedule				
10a Depreciable assets				
b Less accumulated depreciation				
11 Land				
12 Other assets. Attach schedule				
13 Total assets		8,059.		10,182.
Liabilities and net worth				
14 Accounts payable				
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable. Attach schedule				
17 Mortgages payable				
18 Other liabilities. Attach schedule				
19 Capital stock or principle fund		8,059.		10,182.
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund				
22 Total liabilities and net worth		8,059.		10,182.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000

1 Net income per books	●	7 Income recorded on books this year not included in this return. Attach schedule	●
2 Federal income tax	●	8 Deductions in this return not charged against book income this year. Attach schedule	●
3 Excess of capital losses over capital gains	●	9 Total. Add line 7 and line 8	●
4 Income not recorded on books this year. Attach schedule	●	10 Net income per return. Subtract line 9 from line 6	
5 Expenses recorded on books this year not deducted in this return. Attach schedule	●		
6 Total. Add line 1 through line 5			

BUILDING FOR GENERATIONS

59-3833748

**STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME**

INCOME FROM SPECIAL EVENTS..... \$ 13,372.
TOTAL \$ 13,372.

**STATEMENT 2
FORM 199, PART II, LINE 9
CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS PAID**

CLASS OF ACTIVITY: SPECIAL EDUCATION
DONEE'S NAME: SOFT POWER EDUCATION
DONEE'S STREET ADDRESS: 55 GUILDHALL STREET
DONEE'S CITY, STATE, ZIP: SUFFOLK, IP33 1QF ENGLAND
RELATIONSHIP OF DONEE: NONE
AMOUNT GIVEN: \$ 3,600.

CLASS OF ACTIVITY: SPECIAL EDUCATION
DONEE'S NAME: PARENTS AND PROF. REHABILITATION CENTER
DONEE'S CITY, STATE, ZIP: CHINCHA BAJA, PERU
RELATIONSHIP OF DONEE: NONE
AMOUNT GIVEN: 7,000.

CLASS OF ACTIVITY: SPECIAL EDUCATION
DONEE'S NAME: THERAPY FOR CHILDRENS REHABILITATION
DONEE'S STREET ADDRESS: CALLE 7 # 3-29
DONEE'S CITY, STATE, ZIP: SCLONDIA, COLOMBIA
RELATIONSHIP OF DONEE: NONE
AMOUNT GIVEN: 1,172.

TOTAL \$ 11,772.

**STATEMENT 3
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES**

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
CORY YBARRA 2175 AMBER AVENUE SANTA CRUZ, CA 95062-3177	PRESIDENT 0	\$ 0.	\$ 0.	\$ 0.
WILLA DAWSON 6122 MONTGOMERY LANE SAN JOSE, CA 95135	SECRETARY 0	0.	0.	0.
PATRICIA PORTER 3050 DOVER LANE, #30 SANTA CRUZ, CA 95005	TREASURER 0	0.	0.	0.
TOTAL		\$ 0.	\$ 0.	\$ 0.

STATEMENT 4
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES.....	\$	300.
BANK CHARGES & FEES.....		362.
GOVERNMENT FILING FEES.....		30.
OFFICE EXPENSES.....		899.
SPECIAL EVENT EXPENSES.....		2,133.
TOTAL	\$	<u>3,724.</u>

IN
MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470
 Telephone: (916) 445-2021

WEBSITE ADDRESS:
<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1. IRS extensions will be honored.



State Charity Registration Number <u>APPL FOR</u> BUILDING FOR GENERATIONS <small>Name of Organization</small> <u>2175 AMBER AVENUE</u> <small>Address (Number and Street)</small> <u>SANTA CRUZ, CA 95062-3177</u> <small>City or Town State ZIP Code</small>	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. <u>2792377</u> Federal Employer ID No. <u>59-3833748</u>
--	--

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)
Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A – ACTIVITIES

For your most recent full accounting period (beginning 1/01/08 ending 12/31/08) list:
 Gross annual revenue \$ 15,486. Total assets \$ 10,182.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer 'yes' to any of the questions below, you must attach a separate sheet providing an explanation and details for each 'yes' response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If 'yes,' provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 During this reporting period, did the organization hold a raffle for charitable purposes? If 'yes,' provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Does the organization conduct a vehicle donation program? If 'yes,' provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Organization's area code and telephone number 1-831-477-7882
 Organization's e-mail address CORY@BUILDINGFORGENERATIONS.COM

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

	CORY YBARRA	PRESIDENT	
<small>Signature of authorized officer</small>	<small>Printed Name</small>	<small>Title</small>	<small>Date</small>

Short Form
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
 (except black lung benefit trust or private foundation)

2008

Department of the Treasury
Internal Revenue Service

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

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

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning _____, **2008, and ending** _____,

<p>B Check if applicable:</p> <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	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p>C</p> <p>BUILDING FOR GENERATIONS 2175 AMBER AVENUE SANTA CRUZ, CA 95062-3177</p>	<p>D Employer identification number 59-3833748</p> <p>E Telephone number 1-831-477-7882</p> <p>F Group Exemption Number</p>
--	--	--	--

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: Cash Accrual
Other (specify) ▶

I Website: ▶ WWW.BUILDINGFORGENERATIONS.COM

J Organization type (check only one) — 501(c) (3) (insert no.) 4947(a)(1) or 527

H Check if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 17,619.

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

	1 Contributions, gifts, grants, and similar amounts received	1	4,247.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	
REVENUE	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract ln 5b from ln 5a) (att sch.)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	13,372.
	b Less: direct expenses other than fundraising expenses	6b	2,133.
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	11,239.
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less: cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8 Other revenue (describe ▶ _____)	8	
	9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	15,486.
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	11,772.
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	300.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ▶ SEE STATEMENT 2 _____)	16	1,291.
	17 Total expenses (add lines 10 through 16)	17	13,363.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,123.
ASSETS	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	8,059.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	10,182.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

		(A) Beginning of year	(B) End of year
22 Cash, savings, and investments		8,059.	22 style="text-align: right;">10,182.
23 Land and buildings			23
24 Other assets (describe ▶ _____)			24
25 Total assets		8,059.	25 style="text-align: right;">10,182.
26 Total liabilities (describe ▶ _____)		0.	26 style="text-align: right;">0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		8,059.	27 style="text-align: right;">10,182.

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

Expenses

What is the organization's primary exempt purpose? **SEE STATEMENT 3**
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

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

28	SEE STATEMENT 4			
	(Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>	28a		11,772.
29				
	(Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>	29a		
30				
	(Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>	30a		
31	Other program services (attach schedule)			
	(Grants \$) If this amount includes foreign grants, check here. <input type="checkbox"/>	31a		
32	Total program service expenses (add lines 28a through 31a)	32		11,772.

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

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
CORY YBARRA 2175 AMBER AVENUE SANTA CRUZ, CA 95062-3177	PRESIDENT 0	0.	0.	0.
WILLA DAWSON 6122 MONTGOMERY LANE SAN JOSE, CA 95135	SECRETARY 0	0.	0.	0.
PATRICIA PORTER 3050 DOVER LANE, #30 SANTA CRUZ, CA 95005	TREASURER 0	0.	0.	0.

Part V Other Information (Note the statement requirement in General Instruction V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	X	
35b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N.		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0.		
37b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
38b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved. N/A		
39	501(c)(7) organizations. Enter:		
39a	Initiation fees and capital contributions included on line 9. N/A		
39b	Gross receipts, included on line 9, for public use of club facilities. N/A		
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
40b	501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I.		X
40c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. 0.		
40d	Enter amount of tax on line 40c reimbursed by the organization. 0.		
40e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T.		X
41	List the states with which a copy of this return is filed CA		

42a The books are in care of CORY YBARRA Telephone no. 1-831-477-7882
 Located at 2175 AMBER AVENUE SANTA CRUZ CA ZIP + 4 95062-3177

		Yes	No
42b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country: . . .		X
42c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: . . .		X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here N/A and enter the amount of tax-exempt interest received or accrued during the tax year. **43** N/A

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. SEE STATEMENT 5

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?.....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
49b If 'Yes,' was the related organization(s) a section 527 organization?.....	<input type="checkbox"/>	<input type="checkbox"/>

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000..... ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors receiving over \$100,000..... ▶		

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: _____
 CORY YBARRA PRESIDENT
 Type or print name and title.

Paid Preparer's Use Only

Preparer's signature: **GARY L. EXBERGER** Date: _____
 Check if self-employed: Preparer's Identifying Number (See instructions): **N/A**
 Firm's name (or yours if self-employed), address, and ZIP + 4: **ROBERTS, EXBERGER & HENZI**
1500 E. HAMILTON AVE., STE.112 EIN: **N/A**
CAMPBELL, CA 95008-0834 Phone no.: **(408) 879-9222**

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

BUILDING FOR GENERATIONS

Employer identification number

59-3833748

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

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

- 1 A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III — Functionally integrated
 - d Type III — Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11 g (i)	
(ii) a family member of a person described in (i) above?	11 g (ii)	
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)	

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

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

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

Schedule A (Form 990 or 990-EZ) 2008

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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.') . . .						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						
3 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.						
4 Total. Add lines 1-3.						
5 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).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
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, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10.						
12 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. ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f.	15	%
16a 33-1/3 support test – 2008. 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. ▶ <input type="checkbox"/>		
b 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. ▶ <input type="checkbox"/>		
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 '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. ▶ <input type="checkbox"/>		
b 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. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		

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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)			2,136.	21,467.	4,247.	27,850.
2 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			2,974.	8,456.	13,372.	24,802.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1-5	0.	0.	5,110.	29,923.	17,619.	52,652.
7a Amounts included on lines 1, 2, 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6.)						52,652.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	0.	0.	5,110.	29,923.	17,619.	52,652.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	0.	0.	0.	0.	0.	0.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
13 Total support. (add lns 9, 10c, 11, and 12.)						52,652.

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

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

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

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 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization.

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

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Area with horizontal dashed lines for supplemental information.

BUILDING FOR GENERATIONS

59-3833748

STATEMENT 1
FORM 990-EZ, PART I, LINE 10
GRANTS AND SIMILAR AMOUNTS PAID

CLASS OF ACTIVITY:	SPECIAL EDUCATION		
DONEE'S NAME:	SOFT POWER EDUCATION		
DONEE'S ADDRESS:	55 GUILDHALL STREET SUFFOLK, IP33 1QF ENGLAND		
RELATIONSHIP OF DONEE:	NONE		
CASH AMOUNT GIVEN:		\$	3,600.
CLASS OF ACTIVITY:	SPECIAL EDUCATION		
DONEE'S NAME:	PARENTS AND PROF. REHABILITATION CENTER		
DONEE'S ADDRESS:	CHINCHA BAJA, PERU		
RELATIONSHIP OF DONEE:	NONE		
CASH AMOUNT GIVEN:		\$	7,000.
CLASS OF ACTIVITY:	SPECIAL EDUCATION		
DONEE'S NAME:	THERAPY FOR CHILDRENS REHABILITATION		
DONEE'S ADDRESS:	CALLE 7 # 3-29 SCLONDIA, COLOMBIA		
RELATIONSHIP OF DONEE:	NONE		
CASH AMOUNT GIVEN:		\$	1,172.

STATEMENT 2
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

BANK CHARGES & FEES.....	\$	362.
GOVERNMENT FILING FEES.....		30.
OFFICE EXPENSES.....		899.
TOTAL	\$	<u>1,291.</u>

STATEMENT 3
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE ORGANIZATION IS DEDICATED TO CONSTRUCTING AND REHABILITATING FACILITIES FOR THE PURPOSE OF TRADITIONAL AND SPECIAL EDUCATION, HEALTH EDUCATION OR COMMUNITY PROGRAMS. THE PRIMARY FOCUS IS IN PARTS OF AFRICA AND LATIN AMERICA.

STATEMENT 4
FORM 990-EZ, PART III, LINE 28
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

THE ORGANIZATION ASSISTED IN THE COMPLETION OF THE "NAUREI SPECIAL EDUCATION UNIT" BUILDING LOCATED IN TANZANIA, AFRICA. CURRENTLY, THE ORGANIZATION IS HELPING WITH THE CONSTRUCTION OF THE REHABILITATION CENTERS IN PERU AND COLUMBIA. IN ADDITION, CLASSROOM SUPPLIES WERE PURCHASED FOR THE SPECIAL EDUCATION UNIT. THIS UNIT SERVES AFRICAN AND SOUTH AMERICA CHILDREN WITH DYSLEXIA, CEREBRAL PALSY AND OTHER LEARNING DIASBILITIES.

**STATEMENT 5
FORM 990-EZ, PART VI
REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?..... NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?..... NO