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CHANGE IN ACCOUNTING PERIOD

OMB No 1545-1150

Form 990-EZ

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

▶ 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

Department of the Treasury
Internal Revenue Service

2008

Open to Public
Inspection

A For the 2008 calendar year, or tax year beginning JANUARY 1, 2009 , and ending JUNE 30 , 20 09										
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	<table border="1"> <tr> <td rowspan="4">Please use IRS label or print or type. See Specific Instructions.</td> <td>C Name of organization A ROCHA USA, INC.</td> <td>D Employer identification number 31 : 1751509</td> </tr> <tr> <td>Number and street (or P.O. box, if mail is not delivered to street address), room/suite P.O. BOX 1338</td> <td>E Telephone number (830) 992-7940</td> </tr> <tr> <td>City or town, state or country, and ZIP + 4 FREDERICKSBURG, TX 78624</td> <td>F Group Exemption Number ▶ N/A</td> </tr> <tr> <td colspan="2"></td> </tr> </table>	Please use IRS label or print or type. See Specific Instructions.	C Name of organization A ROCHA USA, INC.	D Employer identification number 31 : 1751509	Number and street (or P.O. box, if mail is not delivered to street address), room/suite P.O. BOX 1338	E Telephone number (830) 992-7940	City or town, state or country, and ZIP + 4 FREDERICKSBURG, TX 78624	F Group Exemption Number ▶ N/A		
Please use IRS label or print or type. See Specific Instructions.	C Name of organization A ROCHA USA, INC.		D Employer identification number 31 : 1751509							
	Number and street (or P.O. box, if mail is not delivered to street address), room/suite P.O. BOX 1338		E Telephone number (830) 992-7940							
	City or town, state or country, and ZIP + 4 FREDERICKSBURG, TX 78624		F Group Exemption Number ▶ N/A							

◦ **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.AROCHA.ORG****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 ▶ \$ **377,621**

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	305,651
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	71,152
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost of goods sold and sales expenses	5b	
	5c	Gain or loss from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	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 reported on line 1) of contributions	6a	
b	Less direct expenses other than fundraising expenses	6b		
c	Net income (or loss) from special events and activities (Subtract line 6b from line 6a)	6c		
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 ▶ SEE STATEMENT 1)	8	818	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	9	377,621	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	284,323
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	68,699
	13	Professional fees and other payments to independent contractors	13	9,169
	14	Occupancy, rent, utilities, and maintenance	14	2,981
	15	Printing, publications, postage, and shipping	15	987
	16	Other expenses (describe ▶ SEE STATEMENT 3)	16	11,340
17	Total expenses. Add lines 10 through 16	17	377,499	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	122
	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	98,626
	20	Other changes in net assets or fund balances (attach explanation)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	98,748

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	99,085	98,361
23 Land and buildings	2,502	1,940
24 Other assets (describe ▶ DEPOSITS)	1,652	1,652
25 Total assets	103,239	101,953
26 Total liabilities (describe ▶ SEE STATEMENT 4)	4,613	3,205
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	98,626	98,748

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

Cat No 106421

Form 990-EZ (2008)

SCANNED JUL 15 2010

99

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

What is the organization's primary exempt purpose? **ENCOURAGING CONSERVATION & STEWARDSHIP**

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 5

(Grants \$ _____) If this amount includes foreign grants, check here

28a	47,270
-----	--------

29 SEE STATEMENT 5

(Grants \$ _____) If this amount includes foreign grants, check here

29a	30,401
-----	--------

30 SEE STATEMENT 5

(Grants \$ **257,883**) If this amount includes foreign grants, check here

30a	273,235
-----	---------

31 Other program services (attach schedule)

(Grants \$) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32	350.906
----	---------

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

[illegible]

Part VI Other Information (Note the statement requirements in the instructions for Part VI.)

	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		✓
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		✓
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		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		✓
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?	✓	
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b 2,500		
39 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b Section 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		✓
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
41 List the states with which a copy of this return is filed. ▶ TEXAS		
42a The books are in care of ▶ THE ORGANIZATION Telephone no. ▶ (830) 992-7940		
Located at ▶ P.O. BOX 1338 FREDERICKSBURG, TX ZIP + 4 ▶ 78624		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		✓
If "Yes," enter the name of the foreign country ▶ N/A		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c 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 ▶ N/A		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ 43 N/A		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
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		✓

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.

- | | 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 checked="" type="checkbox"/> |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | | <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 checked="" type="checkbox"/> |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | | <input checked="" type="checkbox"/> |
| 49b If "Yes," was the related organization(s) a section 527 organization? | | |
- 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."

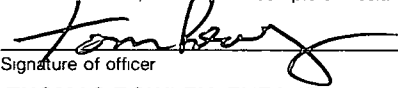
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000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

- 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 each 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 
THOMAS ROWLEY, EXECUTIVE DIRECTOR
 Type or print name and title

Date **5-17-10**

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's Identifying Number (See instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4

EIN ▶

Phone no ▶ ()

May the IRS discuss this return with the preparer shown above? See instructions

▶ ☐ Yes ☐ No

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 any "unusual grants.")	167,458	281,597	405,130	338,619	306,469	1,499,273
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3	167,458	281,597	405,130	338,619	306,469	1,499,273
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)						561,179
6 Public support. Subtract line 5 from line 4.						938,094

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	167,458	281,597	405,130	338,619	306,469	1,499,273
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	793	1,179	3,343	3,870	71,152	80,343
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						1,579,616
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	59.3875 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	61.4659 %
16a 33⅓% support test—2008. If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33⅓% support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% 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 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 any "unusual grants.")	N/A					
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

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 33⅓% support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶ ☐
- b 33⅓% support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, 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)

N/A

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

► Attach to Form 990 or Form 990-EZ.
► To be completed by organizations that answered
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.

OMB No 1545-0047

2008

**Open To Public
Inspection**

Name of the organization

A ROCHA USA, INC.

Employer identification number

31 1751509

Part I

Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ► \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$

Part II

Loans to and/or From Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
THOMAS ROWLEY - CASH FLOW ASSIST	✓		2,500.	2,500.		✓	✓		✓	
Total				► \$ 2,500.						

Part III

Grants or Assistance Benefitting Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV

Business Transactions Involving Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

A Rocha USA, Inc
Attachments to 2008 Form 990-EZ
EIN 31-1751509

Statement 1

Form 990-EZ, Part I, Line 8, Other Revenue

Financial Administration Fee	818
	<u>818</u>

Statement 2

Form 990-EZ, Part I, Line 10, Grants and Similar Amounts Paid

A Rocha Canada	11,623
A Rocha International	147,999
A Rocha Peru	20,000
A Rocha Czech	2,599
A Rocha Santa Barbara	4,596
Samaritan's Road International	74,409
A Rocha Asia	1,253
Urban Gardening	21,500
A Rocha Boise	344
	<u>284,323</u>

Statement 3

Form 990-EZ, Part I, Line 16, Other Expenses

Bank Charges	554
Depreciation	562
Office Expenses	1,351
Payroll Taxes	5,220
Travel Expenses	3,110
Vehicle Expenses	543
	<u>11,340</u>

A Rocha USA, Inc
Attachments to 2008 Form 990-EZ
EIN 31-1751509

Statement 4

Form 990-EZ, Part II, Line 26, Total Liabilities

Payroll Taxes Payable	705
Loan Payable - Officer	<u>2,500</u>
	<u><u>3,205</u></u>

Statement 5

Form 990-EZ, Part III, Line 28-32, Statement of Program Service Accomplishments

Line 28

Engaging for stewardship A Rocha 1) conducted educational programs throughout the year at three locations Santa Barbara, CA, Boise, ID, and Lynden, WA) to encourage and equip people to engage in stewardship, 2) gave presentations at churches, universities and conferences around the country, and 3) developed and disseminated educational materials (how-to sheets, newsletters, etc) on the Internet and through the mail

47,270

Line 29

Resources for education and conservation A Rocha 1) continued its conservation work to repopulate Kestrels in western Washington State to reduce predation of berry crops by Starlings, 2) constructed community gardens in Philadelphia, PA, Lexington, KY, Santa Barbara, CA, and Lynden, WA, and 3) developed and launched a watershed protection program in Boise, ID

30,401

Line 30

Worldwide actions A Rocha USA strengthens the work of A Rocha International's projects through funding, volunteers, and technical assistance In 2009, A Rocha USA gave financial grants to aid in the education and conservation efforts of A Rocha projects in Canada, the United Kingdom, Czech Republic, Peru, and Asia

273,235

Line 32

350,906