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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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

For the 2008 calendar year, or tax year beginning 8/01, 2008, and ending 7/31, 2009

Header section containing organization name (BERKELEY SYMPHONY ORCHESTRA), address, EIN (23-7219508), and other identifying information.

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include mission statement, revenue (Total revenue: 1,247,632), expenses (Total expenses: 1,267,203), and net assets (End of Year: 160,828).

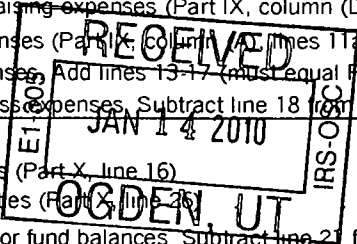
Part II Signature Block

Signature of James Kleinmann, Executive Director, dated 12/14/09.

Preparer's information: Douglas W. Regalia, REGALIA & ASSOCIATES, CPAS, 103 TOWN & COUNTRY DR., STE. K, DANVILLE, CA 94526. Date: DEC 09 2009.

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

SCANNED JAN 14 2010



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Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission

THE SYMPHONY IS LED BY JOANA CARNEIRO AS MUSIC DIRECTOR WHO CONTINUES THE TRADITION, WITH KENT NAGANO AS CONDUCTOR LAUREATE, OF DEVELOPING A DISTINCTIVE BRAND OF PROGRAMMING.

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 \$ 726,070. including grants of \$) (Revenue \$)

REGULAR SEASON CONCERTS: THE SYMPHONY PRESENTED SEVERAL PERFORMANCES AT VARIOUS LOCATIONS IN BERKELEY, CALIFORNIA AS PART OF ITS COMMITMENT TO PROVIDE ORCHESTRAL MUSIC TO THE SAN FRANCISCO BAY AREA COMMUNITY. MUSIC DIRECTOR KENT NAGANO ANNUALLY LAYERS IN A RICH ASSORTMENT OF WORKS -- FAMILIAR MASTERWORKS, UNAPPRECIATED GEMS AND MASTERWORKS OF THE FUTURE -- EXEMPLIFYING THE PROGRESSION FROM SCHUBERT TO BRUCKNER, BERG, SCHOENBERG AND BEYOND.

THE ORCHESTRA HAS RECEIVED NUMEROUS ASCAP AWARDS FOR ADVENTUROUS PROGRAMMING OF CONTEMPORARY MUSIC. BUT MAESTRO NAGANO HAS UNDERSCORED HIS COMMITMENT TO THE OLD MASTERS THROUGH OFFERING CYCLES OF BRUCKNER, BRAHMS, BEETHOVEN, AND SCHUBERT.

4b (Code) (Expenses \$ 94,142. including grants of \$) (Revenue \$)

EDUCATIONAL OUTREACH: THE SYMPHONY STRIVES TO MAKE THE MUSIC IN THE SCHOOLS PROGRAM UNIQUE AND EXCITING FOR ALL THE CHILDREN INVOLVED BECAUSE THE SYMPHONY RECOGNIZES THE FUNDAMENTAL CONNECTION BETWEEN GREAT MUSIC AND INNOVATION.

THANKS TO A SIXTEEN-YEAR PARTNERSHIP WITH BERKELEY UNIFIED SCHOOL DISTRICT, BERKELEY SYMPHONY'S MUSIC IN THE SCHOOLS SERVES NEARLY 4,000 STUDENTS IN ALL ELEVEN BUSD ELEMENTARY SCHOOLS EACH YEAR. OUR NATIONALLY RECOGNIZED, AWARD-WINNING PROGRAM RUNS FROM FALL TO SPRING AND INCLUDES INTERACTIVE ON-CAMPUS CONCERTS, CLASSROOM VISITS, AND SPRINGTIME "I'M A PERFORMER" CONCERTS, FOR WHICH EACH AND EVERY CLASS LEARNS A SONG TO PERFORM WITH BERKELEY SYMPHONY AS THEIR VERY OWN "BACK-UP BAND!"

4c (Code) (Expenses \$ 2,944. including grants of \$) (Revenue \$)

OTHER: THE BERKELEY SYMPHONY HAS OTHER VARIOUS SPECIAL PROJECTS, INCLUDING A COMPOSER FORUM, RECORDINGS, ETC. IN THE PAST, THE SYMPHONY HAS HOSTED INNOVATIVE UNDER CONSTRUCTION CONCERTS, SUPPORTED BY A GRANT FROM THE NATIONAL ENDOWMENT FOR THE ARTS, WHICH HAS SHOWCASED WORKS IN PROGRESS BY BAY AREA COMPOSERS. THE SYMPHONY ORGANIZES THESE UNIQUE OPEN REHEARSAL/PERFORMANCES IN WHICH COMPOSERS AND AUDIENCE MEMBERS ALIKE HEAR NEW WORKS PERFORMED FOR THE FIRST TIME. THE ORCHESTRA REHEARSES A SECTION OF EACH WORK ON THE SPOT, THEN PERFORMS THE SECTION IT HAS WORKED ON. THE COMPOSER COMES AWAY WITH A CLEAR VISION OF A WORK THAT WAS PREVIOUSLY AN ABSTRACTION AND A RECORDING FOR FURTHER STUDY.

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

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

4e Total program service expenses ▶ \$ 823,156. (Must equal Part IX, Line 25, column (B))

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 Section 501(c)(3) organizations Did the organization engage in lobbying activities? <i>If 'Yes,' complete Schedule C, Part II</i>		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. 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 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 hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V</i>		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII</i>	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 U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If 'Yes,' complete Schedule F, Part I</i>		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 more than \$15,000 on Part IX, column (A), line 11e? <i>If 'Yes,' complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 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
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? <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 questions 24b-24d and complete Schedule K. If 'No,' go to question 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 Section 501(c)(3) and 501(c)(4) organizations. 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 Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If 'Yes,' complete Schedule L, Part I</i>		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, or substantial contributor, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If 'Yes,' complete Schedule L, Part IV</i>		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 Section 501(c)(3) organizations. 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

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable		
1a	6		
1b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable		
1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
1c			
2a	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.		
2a	55		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b	If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
4a	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
4a			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5a			
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5b			
5c	If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
5c			
6a	Did the organization solicit any contributions that were not tax deductible?		X
6a			
6b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
6b			
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?		X
7a			
7b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7b			
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7c			
7d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7d			
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7e			
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7f			
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
7g			
7h	For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
7h			
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9a	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds. Did the organization make any taxable distributions under section 4966?		
9a			
9b	Did the organization make any distribution to a donor, donor advisor, or related person?		
9b			
10	Section 501(c)(7) organizations. Enter.		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10a			
10b	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10b			
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from other members or shareholders		
11a			
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12a			
12b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
12b			

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Form 990 (2008)

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

Section A. Governing Body and Management

For each 'Yes' response to lines 2-7b below, and for a 'No' response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions

	Yes	No
1 a Enter the number of voting members of the governing body		
1 b Enter the number of voting members that are independent		
2 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?		X
3 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?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 a Does the organization have local chapters, branches, or affiliates?		X
9 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?		
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990. SEE SCHEDULE O	X	
11 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? If 'Yes,' provide the names and addresses in Schedule O		X

Section B. Policies

	Yes	No
12 a Does the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
12 b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done. SEE SCHEDULE O	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 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:		
a The organization's CEO, Executive Director, or top management official?	X	
b Other officers of key employees of the organization? SEE SCHEDULE O Describe the process in Schedule O (see instructions)	X	
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 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?		

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.
 ▶ JAMES KLEINMANN 1942 UNIVERSITY AVENUE BERKELEY CA 94704 510-841-2800

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

1a Complete this table for all persons required to be listed 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, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- 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) or 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 officer, director, trustee, or key employee

(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			
JAMES KLEINMANN EXECUTIVE DIREC	40				X			95,000.	0.	0.
KATHLEEN G. HENSCHEL PRESIDENT	4	X		X				0.	0.	0.
JANET MAESTRE VP GOVERNANCE	4	X		X				0.	0.	0.
TRICIA SWIFT TREASURER	4	X		X				0.	0.	0.
STUART GRONNINGEN SECRETARY	4	X		X				0.	0.	0.
MARILYN COLLIER ADVISORY CNCL	4	X		X				0.	0.	0.
JENNIFER HOWARD DEGOLIA VP DEVELOPMENT	4	X		X				0.	0.	0.
DEBORAH O'GRADY VP COMMUNITY	4	X		X				0.	0.	0.
SUSAN ACQUISTAPACE TRUSTEE	2	X						0.	0.	0.
JUDITH BLOOM TRUSTEE	2	X						0.	0.	0.
NORMAN BOOKSTEIN TRUSTEE	2	X						0.	0.	0.
RUTH DORMAN TRUSTEE	2	X						0.	0.	0.
KIM MARIENTHAL TRUSTEE	2	X						0.	0.	0.
ELLEN L. HAHN TRUSTEE	2	X						0.	0.	0.
BUZZ HINES TRUSTEE	2	X						0.	0.	0.
KIM MARIENTHAL TRUSTEE	2	X						0.	0.	0.
JANET MCCUTCHEON TRUSTEE	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	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 25,000.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 622,851.				
	g Noncash contribns included in lns 1a-1f:	\$ 2,029.				
	h Total. Add lines 1a-1f		647,851.			
PROGRAM SERVICE REVENUE	Business Code					
	2a TICKET SALES		465,086.	465,086.		
	b OUTREACH & EDUCATION		18,428.	18,428.		
	c -----					
	d -----					
	e -----					
	f All other program service revenue					
g Total. Add lines 2a-2f		483,514.				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		625.		625.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross Rents	(i) Real				
		(ii) Personal				
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a 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)					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a 174,050.				
	b Less direct expenses	b 58,820.				
c Net income or (loss) from fundraising events		115,230.	115,230.			
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10a 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				
11a OTHER INCOME		412.			412.	
b -----						
c -----						
d All other revenue						
e Total. Add lines 11a-11d		412.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		1,247,632.	598,744.	0.	1,037.	

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.				
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	95,000.	57,000.	28,500.	9,500.
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	769,105.	461,463.	230,732.	76,910.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	23,842.	14,305.	7,153.	2,384.
9 Other employee benefits	21,894.	13,136.	6,568.	2,190.
10 Payroll taxes	64,081.	38,449.	19,224.	6,408.
11 Fees for services (non-employees)				
a Management				
b Legal	6,772.		6,772.	
c Accounting	13,597.		13,597.	
d Lobbying				
e Prof fundraising svcs See Part IV, ln 17				
f Investment management fees				
g Other				
12 Advertising and promotion	60,525.	60,525.		
13 Office expenses				
14 Information technology	3,461.	2,683.	432.	346.
15 Royalties				
16 Occupancy	25,078.	12,539.	10,031.	2,508.
17 Travel				
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	17,136.	12,852.	4,284.	
23 Insurance	11,602.	10,442.	1,160.	
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 PERFORMANCE HALL RENTAL	64,009.	64,009.		
b COMMISSIONS AND COST OF SALES	14,543.	14,543.		
c SUBSCRIBER SERVICES	13,435.	13,435.		
d SERVICE CHARGES AND FEES	9,917.	9,917.		
e MUSIC RENTAL AND ROYALTIES	9,385.	9,385.		
f All other expenses	43,821.	28,473.	14,220.	1,128.
25 Total functional expenses. Add lines 1 through 24f	1,267,203.	823,156.	342,673.	101,374.
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	109,509.	1	48,692.
	2 Savings and temporary cash investments	73,279.	2	1,061.
	3 Pledges and grants receivable, net	198,170.	3	280,833.
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. 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	34,835.	9	22,903.
	10a Land, buildings, and equipment, cost basis	10a 89,193.		
	b Less accumulated depreciation Complete Part VI of Schedule D	10b 70,871.	31,898.	10c 18,322.
	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 Total assets Add lines 1 through 15 (must equal line 34)		447,691.	16	371,811.
LIABILITIES	17 Accounts payable and accrued expenses	9,480.	17	3,597.
	18 Grants payable		18	
	19 Deferred revenue	145,702.	19	127,386.
	20 Tax-exempt bond liabilities		20	
	21 Escrow 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	100,000.	23	80,000.
	24 Unsecured notes and loans payable		24	
	25 Other liabilities Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		255,182.	26
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	-9,491.	27	-25,051.
	28 Temporarily restricted net assets	202,000.	28	180,879.
	29 Permanently restricted net assets		29	5,000.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	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 Total net assets or fund balances.		192,509.	33
34 Total liabilities and net assets/fund balances		447,691.	34	371,811.

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?	X	
c	If 'Yes' to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
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?		X
b	If 'Yes,' did the organization undergo the required audit or audits?		

BAA

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'.)	744,719.	337,701.	529,027.	626,697.		2,238,144.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
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.						0.
4 Total. Add lines 1-3	744,719.	337,701.	529,027.	626,697.	0.	2,238,144.
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)						9,748.
6 Public support. Subtract line 5 from line 4						2,228,396.

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	744,719.	337,701.	529,027.	626,697.	0.	2,238,144.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	198.	326.	-323.	2,829.		3,030.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV	65,844.	60,877.	120,179.	169,515.		416,415.
11 Total support. Add lines 7 through 10						2,657,589.
12 Gross receipts from related activities, etc. (see instructions)					12	0.

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

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

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

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

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

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) 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 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						
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, 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 yr 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 lns 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 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

CLIENT 98001

BERKELEY SYMPHONY ORCHESTRA

23-7219508

12/09/09

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**FORM 990, PART IX, LINE 24
OTHER EXPENSES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ARCHIVAL TAPES	4,050.	4,050.		
COMMISSIONS AND COST OF SALES	14,543.	14,543.		
MEMBERSHIPS, DUES AND FEES	7,748.		7,748.	
MISCELLANEOUS	6,871.	5,154.	1,717.	
MUSIC RENTAL AND ROYALTIES	9,385.	9,385.		
PARKING	2,510.	2,510.		
PERFORMANCE HALL RENTAL	64,009.	64,009.		
POSTAGE AND SHIPPING	3,818.	3,054.	764.	
PRODUCTION	7,548.	7,548.		
REPAIRS AND MAINTENANCE	7,826.	3,913.	3,130.	783.
SERVICE CHARGES AND FEES	9,917.	9,917.		
SUBSCRIBER SERVICES	13,435.	13,435.		
SUPPLIES	3,450.	2,244.	861.	345.
TOTAL	\$ 155,110.	\$ 139,762.	\$ 14,220.	\$ 1,128.

**EXCESS CONTRIBUTIONS
SCHEDULE A, PART II, LINE 5**

NAME	2004	2005	2006	2007	2009	TOTAL	2% AMT	EXCESS
CALIFORNIA ARTS COUNCIL	\$ 0.	\$ 0.	\$ 0.	\$ 0.	\$ 0.	\$ 0.	\$ 0.	\$ 0.
MARGARET GRAUPNER	0.	0.	0.	0.	0.	0.	0.	0.
BERLINER PHILHARMONISCHES ORCH	0.	0.	0.	0.	0.	0.	0.	0.
ANG NEWSPAPERS	0.	0.	0.	0.	0.	0.	0.	0.
ROBERT & DORIS HAMILTON	10,000.	0.	0.	0.	0.	10,000.	0.	0.
LINDA SCHACHT	10,000.	0.	0.	0.	0.	10,000.	0.	0.
ANN MACPHERSON TRUST	0.	0.	0.	0.	0.	0.	0.	0.
HEARST FOUNDATION	0.	0.	0.	0.	0.	0.	0.	0.
ROBERT & DORIS HAMILTON	0.	0.	0.	0.	0.	0.	0.	0.
MARGARET DORFMAN	0.	0.	0.	0.	0.	0.	0.	0.
SOUTHCORP WINES	0.	0.	0.	0.	0.	0.	0.	0.
MARGARET GRAUPNER LI	0.	0.	0.	0.	0.	0.	0.	0.
DELTA AIR LINES	0.	0.	0.	0.	0.	0.	0.	0.
LISA BORNSTEIN	0.	0.	0.	0.	0.	0.	0.	0.
ROCHELLE RIDGWAY	10,000.	0.	0.	0.	0.	10,000.	0.	0.
MEYER SOUND LABS	0.	12,900.	25,000.	25,000.	0.	62,900.	53,152.	9,748.
TOTAL	\$ 30,000.	\$ 12,900.	\$ 25,000.	\$ 25,000.	\$ 0.	\$ 92,900.	\$ 53,152.	\$ 9,748.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization

BERKELEY SYMPHONY ORCHESTRA

Employer identification number

23-7219508

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 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? Yes No
- 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 other impermissible private benefit?? Yes No

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)
- | | |
|---|--|
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure) | <input type="checkbox"/> Preservation of an historically important land area |
| <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of certified historic structure |
| <input type="checkbox"/> Preservation of open space | |
- 2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easement it holds? Yes No
- 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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)? Yes No
- 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, 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 the following amounts relating to these items
- (i) 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 accession and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If 'Yes,' explain the arrangement in Part XIV and complete the following table
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 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 Investment earnings or 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
- (i) unrelated organizations
 - (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

- b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIV the intended uses of the organization's endowment funds

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book Value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		89,193.	70,871.	18,322.
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c))				18,322.

BAA

Part VII Investments—Other Securities See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		

Total (Column (b) should equal Form 990 Part X, col (B) line 12) ▶		

Part VIII Investments—Program Related (See Form 990, Part X, line 13) N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total (Column (b) should equal Form 990, Part X, Col (B) line 13) ▶		

Part IX Other Assets (See Form 990, Part X, line 15) N/A

(a) Description	(b) Book value
Total (Column (b) Total should equal Form 990, Part X, col (B), line 15) ▶	

Part X Other Liabilities (See Form 990, Part X, line 25)

(a) Description of Liability	(b) Amount
Federal Income Taxes	
Total (Column (b) Total should equal Form 990, Part X, col (B) line 25) ▶	

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 SEE PART XIV

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)		1,247,632.
2	Total expenses (Form 990, Part IX, column (A), line 25)		1,267,203.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		-19,571.
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) SEE PART XIV		-12,110.
9	Total adjustments (net) Add lines 4-8		-12,110.
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9		-31,681.

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	1,294,342.
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	58,820.	
	e Add lines 2a through 2d		2e	58,820.
3	Subtract line 2e from line 1		3	1,235,522.
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	12,110.	
	c Add lines 4a and 4b		4c	12,110.
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)		5	1,247,632.

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

1	Total expenses and losses per audited financial statements		1	1,326,023.
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 Losses reported on Form 990, Part IX, line 25	2c		
	d Other (Describe in Part XIV) SEE PART XIV	2d	58,820.	
	e Add lines 2a through 2d		2e	58,820.
3	Subtract line 2e from line 1		3	1,267,203.
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 should equal Form 990, Part I, line 18)		5	1,267,203.

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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

PART X- FIN 48 FOOTNOTE

INCOME TAXES

FINANCIAL STATEMENT PRESENTATION FOLLOWS THE RECOMMENDATIONS OF THE FINANCIAL ACCOUNTING STANDARDS BOARD IN ITS INTERPRETATION NUMBER 48 (FIN 48), ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. UNDER FIN 48, THE SYMPHONY IS REQUIRED TO REPORT INFORMATION REGARDING ITS EXPOSURE TO VARIOUS TAX POSITIONS TAKEN BY THE ORGANIZATION AND REQUIRES A TWO-STEP PROCESS THAT SEPARATES RECOGNITION FROM MEASUREMENT. THE FIRST STEP IS DETERMINING WHETHER A TAX POSITION HAS MET THE

Part XIV Supplemental Information (continued)

PART X - FIN 48 FOOTNOTE (CONTINUED)

RECOGNITION THRESHOLD; THE SECOND STEP IS MEASURING A TAX POSITION THAT MEETS THE RECOGNITION THRESHOLD. MANAGEMENT BELIEVES THAT THE ORGANIZATION HAS ADEQUATELY ADDRESSED ALL TAX POSITIONS AND THAT THERE ARE NO UNRECORDED TAX LIABILITIES.

THE SYMPHONY 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. THIS EXEMPTION IS SUBJECT TO PERIODIC REVIEW BY THE FEDERAL AND STATE TAXING AUTHORITIES AND MANAGEMENT IS CONFIDENT THAT THE ORGANIZATION CONTINUES TO SATISFY ALL FEDERAL AND STATE STATUTES IN ORDER TO QUALIFY FOR CONTINUED TAX EXEMPTION STATUS. THE SYMPHONY MAY PERIODICALLY RECEIVE UNRELATED BUSINESS INCOME REQUIRING THE ORGANIZATION TO FILE SEPARATE TAX RETURNS UNDER FEDERAL AND STATE STATUTES. UNDER SUCH CONDITIONS, THE SYMPHONY CALCULATES AND ACCRUES THE APPLICABLE TAXES PAYABLE.

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE	(a) Event #1 SYMPHONY GALA (event type)	(b) Event #2 OTHER FUNDRAIS (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))	
	1	Gross receipts	164,145.	9,905.	174,050.
2	Less Charitable contributions				
3	Gross revenue (line 1 minus line 2)	164,145.	9,905.	174,050.	
DIRECT EXPENSES	4	Cash prizes			
	5	Non-cash prizes			
	6	Rent/facility costs			
	7	Other direct expenses	58,820.		58,820.
	8	Direct expense summary Add lines 4- through 7 in column (d)			58,820.
9	Net income summary Combine lines 3 and 8 in column (d)			115,230.	

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
	1	Gross revenue		
DIRECT EXPENSES	2	Cash prizes		
	3	Non-cash prizes		
	4	Rent/facility costs		
	5	Other direct expenses		
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary Add lines 2 through 5 in column (d)			
8	Net gaming income summary Combine lines 1 and 7 in column (d)			

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities: _____ a Is the organization licensed to operate gaming activities in each of these states? b If 'No,' Explain: -----	9 a	
10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? b If 'Yes,' Explain: -----	10 a	
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

13 Indicate the percentage of gaming activity operated in

a The organization's facility

b An outside facility

13a		%
13b		%

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

Name ▶ -----

Address ▶ -----

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?

b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If 'Yes,' enter name and address:

Name ▶ -----

Address ▶ -----

16 Gaming manager information

Name ▶ -----

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ -----

Director/officer Employee Independent contractor

17 Mandatory distributions

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

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

YES	NO
-----	----

15a

17a

Department of the Treasury
Internal Revenue Service

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

Name of the organization

BERKELEY SYMPHONY ORCHESTRA

Employer identification number

23-7219508

FORM 990, PART VI, LINE 10 - FORM 990 REVIEW PROCESS

FORM 990 IS PREPARED BY AN OUTSIDE TAX PROFESSIONAL. THE FORM IS THEN REVIEWED BY THE ORGANIZATION'S AUDIT COMMITTEE, TREASURER, AND EXECUTIVE DIRECTOR. THIS GROUP OF INDIVIDUALS THEN DISCUSSES THE CONTENTS OF THE RETURN WITH THE OUTSIDE TAX PROFESSIONAL. AFTER A FULL REVIEW, THE RETURN IS SIGNED AND MAILED TO THE TAX AUTHORITIES.

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

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 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEE

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. ALL DECISIONS ARE THEN DOCUMENTED IN MINUTES TAKEN AT THE MEETING(S).

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 OFFICE IN BERKELEY, CALIFORNIA.

CLIENT 98001

BERKELEY SYMPHONY ORCHESTRA

23-7219508

12/09/09

02:22PM

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

FOUNDATIONS	\$	74,500.
CORPORATE ...		13,800.
INDIVIDUALS		439,072.
BOARD OF DIRECTORS		93,450.
TOTAL	\$	<u>620,822.</u>

**BALANCE SHEET
MORTGAGES AND OTHER NOTES PAYABLE [0]**

NOTE PAYABLE TO CITY OF BERKELEY	\$	80,000.
TOTAL	\$	<u>80,000.</u>

CLIENT 98001

BERKELEY SYMPHONY ORCHESTRA

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PROPERTY AND EQUIPMENT

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

	2009	2008
	-----	-----
OFFICE EQUIPMENT	\$ 86,193	82,633
ORCHESTRA EQUIPMENT	3,000	3,000
LESS: ACCUMULATED DEPRECIATION	(70,871)	(53,735)
	-----	-----
PROPERTY AND EQUIPMENT, NET	\$ 18,322	31,898
	=====	=====

DEPRECIATION EXPENSE AMOUNTED TO \$17,136 AND \$17,090 FOR THE YEARS ENDED JULY 31, 2009 AND 2008, RESPECTIVELY.

UNION PENSION PLANS

THE SYMPHONY IS OBLIGATED TO CONTRIBUTE FUNDS TO PENSION PLANS ON BEHALF OF ITS MUSICIANS. THESE PLANS INCLUDE ALL UNION EMPLOYEES COVERED BY A COLLECTIVE BARGAINING AGREEMENT. CONTRIBUTIONS TO THE UNION-OPERATED PLANS AMOUNTED TO \$23,842 AND \$30,716 FOR THE YEARS ENDED JULY 31, 2009 AND 2008, RESPECTIVELY.

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PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2008	2007	2006	2005	2004
SPECIAL EVENTS		168,636.	119,909.	60,716.	64,469.
OTHER		879.	270.	161.	1,375.
TOTAL	\$ 0.	\$ 169,515.	\$ 120,179.	\$ 60,877.	\$ 65,844.

2008

SCHEDULE D, PART XIV - SUPPLEMENTAL INFORMATION PAGE 4

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BERKELEY SYMPHONY ORCHESTRA

23-7219508

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**SCHEDULE D, PART XI, LINE 8
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

CHANGE IN VALUE OF PLEDGES RECEIVABLE

TOTAL \$ -12,110.
\$ -12,110.

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

SPECIAL EVENTS EXPENSES

TOTAL \$ 58,820.
\$ 58,820.

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

CHANGE IN VALUE OF PLEDGES RECEIVABLE

TOTAL \$ 12,110.
\$ 12,110.

**SCHEDULE D, PART XIII, LINE 2D
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

SPECIAL EVENTS EXPENSES

TOTAL \$ 58,820.
\$ 58,820.

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

● If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box

● If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of Exempt Organization	Employer identification number
	BERKELEY SYMPHONY ORCHESTRA	23-7219508
	Number, street, and room or suite number. If a P.O. box, see instructions	
	1942 UNIVERSITY AVENUE #207	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	BERKELEY, CA 94704	

Check type of return to be filed (file a separate application for each return).

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

● The books are in the care of ▶ JAMES KLEINMANN -----

Telephone No ▶ 510-841-2800 ----- FAX No ▶ 510-841-5422 -----

● If the organization does not have an office or place of business in the United States, check this box

● If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 3/15, 20 10, to file the exempt organization return for the organization named above

The extension is for the organization's return for:

- ▶ calendar year 20__ or
- ▶ tax year beginning 8/01, 20 08, and ending 7/31, 20 09.

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.