

2002

Open to Public Inspection

Form **990-EZ**

**Short Form**

**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
 ▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.  
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury  
 Internal Revenue Service

**A** For the 2002 calendar year, or tax year beginning JANUARY 1, 2002, and ending DECEMBER 31, 2002

**B** Check if applicable:

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization  
LIVING EARTH INSTITUTE  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
1930 WOODLAND CREEK ST. NE  
 City or town, state or country, and ZIP + 4  
OLYMPIA, WA 98516-3854

**D** Employer identification number  
911981151

**E** Telephone number  
(360)493-1063

**F** Enter 4-digit (GEN) ▶

• 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** Web site: ▶ http://living-earth.org

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

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

**K** Check  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 36 of the instructions.)

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
Revenue	1	Contributions, gifts, grants, and similar amounts received						8,000																						
	2	Program service revenue including government fees and contracts																												
	3	Membership dues and assessments																												
	4	Investment income																												
	5a	Gross amount from sale of assets other than inventory																												
	5b	Less: cost or other basis and sales expenses																												
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)																												
	6	Special events and activities (attach schedule):																												
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)																												
b	Less: direct expenses other than fundraising expenses																													
c	Net income or (loss) from special events and activities (line 6a less line 6b)																													
7a	Gross sales of inventory, less returns and allowances																													
b	Less: cost of goods sold																													
c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)																													
8	Other revenue (describe ▶ _____)																													
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)																													
Expenses	10	Grants and similar amounts paid (attach schedule)																												
	11	Benefits paid to or for members																												
	12	Salaries, other compensation, and employee benefits																												
	13	Professional fees and other payments to independent contractors																												
	14	Occupancy, rent, utilities, and maintenance																												
	15	Printing, publications, postage, and shipping																												
	16	Other expenses (describe ▶ <u>See attached sheet</u> )																												
17	<b>Total expenses</b> (add lines 10 through 16)																													
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)																												
	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)																												
	20	Other changes in net assets or fund balances (attach explanation)																												
	21	<b>Net assets or fund balances at end of year</b> (combine lines 18 through 20)																												

**Part II Balance Sheets**—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 39 of the instructions.)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	17,870.63	13,528.65
23	Land and buildings	-0-	-0-
24	Other assets (describe ▶ _____)	-0-	-0-
25	<b>Total assets</b>	-0-	-0-
26	<b>Total liabilities</b> (describe ▶ _____)	-0-	-0-
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	17,870.63	13,528.65

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments (See page 39 of the instructions.)		Expenses
What is the organization's primary exempt purpose? <u>EDUCATION, TECHNICAL ASSISTANCE</u>		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
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.		
28	<u>CONTINUANCE OF SUSTAINABLE DEVELOPMENT PROJECT (DHANUSHA DISTRICT, NEPAL)</u> (Grants \$ _____)	28a 12,331.98
29	(Grants \$ _____)	29a
30	(Grants \$ _____)	30a
31	Other program services (attach schedule) (Grants \$ _____)	31a
32	Total program service expenses (add lines 28a through 31a)	32 12,331.98

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 40 of the instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
<u>STEVEN BUTKUS</u> <u>1930 WOODLAND CREEK, OLYMPIA, WA</u>	<u>PRESIDENT</u> <u>15 HRS</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>SUSANNA BUTKUS</u> <u>1930 WOODLAND CREEK, OLYMPIA WA</u>	<u>V. PRESIDENT</u> <u>10 HRS</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>PAMELA ELARDO</u> <u>5706-43RD AVE NE, SEATTLE WA</u>	<u>TREASURER</u> <u>10 HRS</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

Part V Other Information (Note the attachment requirement in General Instruction V, page 14.)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . .		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		X
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <u>37a</u>		X
b	Did the organization file Form 1120-POL for this year? . . . . .		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return? . . . . .		X
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved. <u>38b</u>		X
39	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9 <u>39a</u>		X
b	Gross receipts, included on line 9, for public use of club facilities <u>39b</u>		X
40a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>-0-</u> ; section 4912 ▶ <u>-0-</u> ; section 4955 ▶ <u>-0-</u>		X
b	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," attach an explanation. . . . .		X
c	Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ <u>-0-</u>		X
d	Enter: Amount of tax on line 40c, above, reimbursed by the organization . . . . . ▶ <u>-0-</u>		X
41	List the states with which a copy of this return is filed. ▶ _____		X
42	The books are in care of ▶ <u>PAMELA ELARDO</u> Telephone no. ▶ <u>(206) 522-1748</u> Located at ▶ <u>5706-43RD AVE NE SEATTLE WA</u> ZIP + 4 ▶ <u>98105</u>		X
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 . . . ▶ <u>43</u>		X

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.

Please Sign Here

Signature of officer: [Signature] Date: 3/1/03

Type or print name and title: PAM ELARDO, TREASURER

Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	EIN ▶	Phone no. ▶ ( )	

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

**2002**

Name of organization

LIVING EARTH INSTITUTE

Employer identification number

91 1981151

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General Rule and a Special Rule—see instructions.)

**General Rule—**

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules—**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) . . . . . ▶ \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
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**Part I Contributors** (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	<u>MARK A. ELARDO FAMILY FOUNDATION,</u> <u>784 MORRIS TURNPIKE #400 INC.</u> <u>SHORT HILLS, NJ 07078</u>	\$ <u>8,000.00</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)