

Return of Organization Exempt From Income Tax

2000

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust

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

A For the **2000** calendar year, or tax year period beginning **2000**, and ending **20**

8 Check if applicable: Change of address Change of name Initial return Final return Amended return

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

C Name of organization: Cat Action Treasury, Inc.

Employer identification number: 85-0435896

Number and street (or P.O. box if mail is not delivered to street address) Room/suite: P O Box 202

Telephone number: 408) 379 1088

City or town, state or country, and ZIP code: Los Gatos CA 95031

F Check application pending

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

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

J Accounting method: Cash Accrual Other (specify) _____

K Check here If receipts not more than \$25,000, need not file return with IRS; but the organization received Form 990 Package the mail, should file return without financial data. Some states complete return.

Note: H and I are not applicable to section 527 orgs.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates: _____

H(c) Are all affiliates included? Yes No (If "No," attach list. See instructions.)

H(d) Is this a separate return filed by organization covered by group ruling? Yes No Enter 4-digit exemption code (GEN): _____

L Check this box if the organization is not required to attach Schedule A (Form 990 or 990-EZ)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

Revenue	Line	Description	Amount
Revenue	1	Contributions, gifts, grants, and similar amounts received:	
	a	Direct public support	216,855
	b	Indirect public support	-0-
	c	Government contributions (grants)	-0-
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	216,855
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	-0-
	3	Membership dues and assessments	-0-
	4	Interest on savings and temporary cash investments	1,870
	5	Dividends and interest from securities	9
	6a	Gross rental income	
	6b	Less: rental expenses	
	6c	Net rental income or (loss) (subtract line 6b from line 6a)	-0-
7	Other investment income (describe _____)	-0-	
Revenue	8a	Gross amount from sales of assets other than inventory	2,063
	8b	Less: cost or other basis and sales expenses	30
	8c	Gain or (loss) (attach schedule)	2,033
	8d	Net gain or (loss) (combine line 8c, columns (A) and (B))	(4,630)
Revenue	9	Special events and activities (attach schedule)	
	9a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	
	9b	Less: direct expenses other than fundraising expenses	
9c	Net income or (loss) from special events (subtract line 9b from line 9a)	-0-	
Revenue	10a	Gross sales of inventory, less returns and allowances	
	10b	Less: cost of goods sold	
	10c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	-0-
Revenue	11	Other revenue (from Part VII, line 103)	-0-
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	214,104
	13	Program services (from line 44, column (B))	143,356
	14	Management and general (from line 44, column (C))	4,873
	15	Fundraising (from line 44, column (D))	1,017
Expenses	16	Payments to affiliates (attach schedule)	-0-
	17	Total expenses (add lines 16 and 44, column (A))	149,246
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	64,858
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	52,855
	20	Other changes in net assets or fund balances (attach explanation)	-0-
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	117,713

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 20.)

00 not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ <u>113,888</u> noncash \$ _____)	22 113,888	113,888		
23 Specific assistance to individuals (attach schedule)	23 -0-			
24 Benefits paid to or for members (attach schedule)	24 -0-			
25 Compensation of officers, directors, etc.	25 23,545	22,545	1,000	-0-
26 Other salaries and wages	26 -0-			
27 Pension plan contributions	27 -0-			
28 Other employee benefits	28 -0-			
29 Payroll taxes	29 1,801	-0-	1,801	-0-
30 Professional fundraising fees	30 -0-			
31 Accounting fees	31 -0-			
32 Legal fees	32 45	-0-	45	-0-
33 Supplies	33 2,110	1,477	422	211
34 Telephone + Internet services	34 3,030	2,121	606	303
35 Postage and shipping	35 1,318	923	264	131
36 Occupancy	36 25	-0-	25	-0-
37 Equipment rental and maintenance	37 1,053	737	211	105
38 Printing and publications	38 364	250	50	64
39 Travel	39 2,022	1,415	404	203
40 Conferences, conventions, and meetings	40 -0-			
41 Interest	41 -0-			
42 Depreciation, depletion, etc. (attach schedule)	42 -0-			
43 Other expenses (itemize): a bank charges	43a 45	-0-	45	-0-
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44 149,246	143,356	4,873	1,017

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes: enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 23.)

What is the organization's primary exempt purpose? (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)	Program Service Expenses
a PROJECTS PROGRAM. Organized & supported high priority conservation projects for 12 endangered wild cat species in Asia, Africa & So. America. Projects ranged from first scientific studies to new solutions for big cat-people conflicts. (Grants and allocations \$ 113,888)	139,741
b MONITORING PROGRAM. Designed & developed CAT website <www.felidae.org> Maintained data files on cat conservation projects worldwide. (Grants and allocations \$ _____)	2,798
c PUBLIC EDUCATION & SUPPORT PROGRAM. Strengthening & increasing effectiveness of educating the general public about the importance of wild cat conservation. (Grants and allocations \$ _____)	817
d _____ (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	143,356

Part IV Balance Sheets (See Specific Instructions on page 23.)

		(A) Beginning of year	(B) End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.			
Assets	45 Cash-non-interest-bearing	- 0 -	45 - 0 -
	46 Savings and temporary cash investments	50,887	46 94,848
	47a Accounts receivable	- 0 -	47a - 0 -
	b Less: allowance for doubtful accounts		47b - 0 -
	48a Pledges receivable	- 0 -	48a - 0 -
	b Less: allowance for doubtful accounts		48b - 0 -
	49 Grants receivable	0 -	49 - 0 -
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)	- 0 -	50 - 0 -
	51a Other notes and loans receivable (attach schedule)	- 0 -	51a - 0 -
	b Less: allowance for doubtful accounts		51b - 0 -
	52 Inventories for sale or use	- 0 -	52 - 0 -
	53 Prepaid expenses and deferred charges	- 0 -	53 - 0 -
	54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,968	54 2,866
	55a Investments—land, buildings, and equipment: basis	- 0 -	55a - 0 -
	b Less: accumulated depreciation (attach schedule)		55b - 0 -
56 Investments—other (attach schedule)		56	
57a Land, buildings, and equipment: basis	19,999	57a 19,999	
b Less: accumulated depreciation (attach schedule)	- 0 -	57b - 0 -	
58 Other assets (describe)	- 0 -	58 - 0 -	
59 Total assets (add lines 45 through 58) (must equal line 74)	52,855	59 117,713	
Liabilities	60 Accounts payable and accrued expenses	- 0 -	60 - 0 -
	61 Grants payable	- 0 -	61 - 0 -
	62 Deferred revenue	- 0 -	62
	63 Loans from officers, directors, trustees, and key employees (attach schedule)	- 0 -	63 - 0 -
	64a Tax-exempt bond liabilities (attach schedule)	- 0 -	64a - 0 -
	b Mortgages and other notes payable (attach schedule)	- 0 -	64b - 0 -
	65 Other liabilities (describe)	- 0 -	65 - 0 -
66 Total liabilities (add lines 60 through 65)	- 0 -	66 - 0 -	
Net Assets or Fund Balances	67 Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.	7,755	67 7,699 Unrestricted
	68 Temporarily restricted	45,100	68 110,014
	69 Permanently restricted	- 0 -	69 - 0 -
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)	52,855	73 117,713
	74 Total liabilities and net assets or fund balances (add lines 66 and 73)	52,855	74 117,713

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented in its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 25.)

a Total revenue, gains, and other support per audited financial statements ▶ a n/c

b Amounts included on line a but not on line 12, Form 990:

(1) Net unrealized gains on investments \$

(2) Donated services and use of facilities \$

(3) Recoveries of prior year grants \$

(4) Other (specify):

----- \$

Add amounts on lines (1) through (4) ▶ b

c Line a minus line b. ▶ c

d Amounts included on line 12, Form 990 but not on line a:

(1) Investment expenses not included on line 6b, Form 990 \$

(2) Other (specify):

----- \$

Add amounts on lines (1) and (2) ▶ d

e Total revenue per line 12, Form 990 (line c plus line d) ▶ e

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a Total expenses and losses per audited financial statements ▶ a n/c

b Amounts included on line a but not on line 17, Form 990:

(1) Donated services and use of facilities \$

(2) Prior year adjustments reported on line 20, Form 990 \$

(3) Losses reported on line 20, Form 990 \$

(4) Other (specify):

----- \$

Add amounts on lines (1) through (4) ▶ b

c Line a minus line b. ▶ c

d Amounts included on line 17, Form 990 but not on line a:

(1) Investment expenses not included on line 6b, Form 990 \$

(2) Other (specify):

----- \$

Add amounts on lines (1) and (2) ▶ d

e Total expenses per line 17, Form 990 (line c plus line d) ▶ e

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 25.)

(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
Kristin Nowell 0 Box 202 Los Gatos CA 95031	Director President Treasurer 5 hrs	-0-	-0-	-0-
Thomas Preisser 10 Box 202 Los Gatos CA 95031	Secretary 10 hrs	-0-	-0-	-0-
Kristin Nowell 10 Box 202 Los Gatos CA 95031	Executive Director 40 hrs	23,545	-0-	-0-

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from you or any other organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No

If "Yes," attach schedule—see Specific Instructions on page 26.

Part VI Other Information (See Specific Instructions on page 26.)

		N/A	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		<input checked="" type="checkbox"/>
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		<input checked="" type="checkbox"/>
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		<input checked="" type="checkbox"/>
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		<input checked="" type="checkbox"/>
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81. 81a - 0 -	81a		
b	Did the organization file Form 1120-POL for this year?	81b		<input checked="" type="checkbox"/>
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	<input checked="" type="checkbox"/>	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) 82b	82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	<input checked="" type="checkbox"/>	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	<input checked="" type="checkbox"/>	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b		
c	Dues, assessments, and similar amounts from members	85c		
d	Section 162(e) lobbying and political expenditures	85d		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		
g	Does the organization elect to pay the section 6033(c) tax on the amount in 85f?	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a		
b	Gross receipts, included on line 12, for public use of club facilities	86b		
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part I X	88		
89a	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	501(c)(3) and 501(c)(4) orgs. 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 a statement explaining each transaction.	89b		<input checked="" type="checkbox"/>
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.			
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization.			
90a	List the states with which a copy of this return is filed			
b	Number of employees employed in the pay period that includes March 12, 2000 (See inst.) 90b			
91	The books are in care of Kristin Nowell Telephone no. (408) 379 1088 Located at PO Box 202 Los Gatos, CA 95031 ZIP code 95031			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 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 92			

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 30.)

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	1,870	
96 Dividends and interest from securities			14	9	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				1,879	
105 Total (add line 104, columns (B), (D), and (E))				1,879	

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 31.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 31.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 31.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on information of which preparer has any knowledge. (Important: See General Instruction in W-9 on page 14.)

Signature of officer: Kristin Nowell Date: 5/12/01 Type or print name and title: Kristin Nowell President

Paid Preparer's use Only

Preparer's signature: _____ Date: _____ Check if self-employed: Preparer's SSN or PTIN: _____

Firm's name (or yours if self-employed) and address, and ZIP code: _____ EIN: _____ Phone no.: _____

