| Form | 99 | 90 | | Return | n of Organiza | ation Exer | not Fr | om Incon | ne Tax | c | | OMB No. 1545-0047 |
|--------------------------------|---|-------------------|------------------|---|--------------------------------------|-----------------------|-------------------|--------------------|--------------|--------------------|--------------|---------------------------|
| 1 OIII | | | | Rotan | i ei ei gamze | | | | | • | | 2017 |
| | | | Under | section 501(c |), 527, or 4947(a)(1) | of the Interna | I Revenue | Code (excep | t private | foundatio | ns) | |
| Depar | ment of t | the Treasury | | Do not enter social security numbers on this form as it may be made public. | | | | | | | | Open to Public |
| Interna | al Revenu | ue Service | | ► Go to w | /ww.irs.gov/Form9 | 90 for instruct | ions and t | the latest info | rmation. | | | Inspection |
| A F | or the 2017 calendar year, or tax year beginning 07-01, 2017, and ending 06-3 | | | | | | | | 6-30 | , 20 18 | | |
| Β | heck if a | pplicable: | C Name of or | rganization Bayk | eeper | | | | | | D Em | ployer identification no. |
| | ddress c | hange | Doing busir | ness as | | | | | 1 | | 68- | 0120240 |
| | lame cha | ange | Number an | d street (or P.O. bo | x if mail is not delivered to | street address) | | | Room/suit | е | E Tel | ephone number |
| <u> </u> | nitial retu | rn | 1736 | Franklin : | Street Suite | 800 | | | | | (51 | 0)735-9700 |
| L F | inal retur | n/terminated | City or town | n, state or province | country, and ZIP or foreign | n postal code | | | | | G Gro | oss receipts |
| L A | mended | return | Oakla | nd, CA 94 | 612-3423 | | | | | | \$ | 1,682,747 |
| L A | pplicatio | n pending | F Name and | address of principa | l officer: Sejal (| Choksi-Chu | ıgh | | H(a) is | this a group retur | n for subord | linates? Yes X No |
| | | | | as C abov | e | - | | | H(b) Ar | e all subordina | ates incluc | ied? Yes No |
| T I | ax-exem | pt status: X | 501(c)(3) | 501(c) (|) < (insert no.) | 4947(a)(1) or | 527 | | _ | If "No," attac | h a list. (s | ee instructions) |
| JV | Vebsite: | htt | ps://bay | ykeeper.or | .g/ | | 1 | | H(c) | Group exempti | on numbe | r 🕨 |
| | | rganization: X | Corporation | Trust Ass | ociation Other ► | | L Yea | ar of formation: 1 | 987 | M State of le | egal domio | cile: CA |
| Pa | rt I | Summar | у | | | | | | | | | |
| | 1 | Briefly descri | ibe the orga | inization's miss | ion or most significar | nt activities: | Defend | San Franc | isco l | Bay from | n the | biggest |
| đ | | threats a | and hold | d polluter | s accountable | | | | | | | |
| Activities & Governance | | | | | | | | | | | | |
| erne | | | | | | | | | | | | |
| Š | 2 | Check this bo | ox ► 🗌 if tl | he organizatior | n discontinued its ope | erations or dispo | osed of mo | ore than 25% o | of its net a | ssets. | | |
| ڻ م | 3 | Number of ve | oting memb | ers of the gove | erning body (Part VI, | line 1a) | | | | 3 | 3 | 8 |
| ŝ | 4 | Number of in | ndependent | voting member | s of the governing bo | ody (Part VI, lin | e 1b) . | | | 4 | 1 | 8 |
| vitie | 5 | Total number | r of individua | als employed ir | n calendar year 2017 | ' (Part V, line 2a | a) | | | | 5 | 13 |
| vcti | 6 | Total number | r of voluntee | ers (estimate if | necessary) | | | | | 6 | 5 | 176 |
| ٩ | 7a | Total unrelate | ed business | s revenue from | Part VIII, column (C) | , line 12 | | | | 7 | a | 0 |
| | b | Net unrelate | d business t | taxable income | from Form 990-T, lir | ne 34 | | | | 7 | b | 0 |
| | | | | | | | | | Prie | or Year | | Current Year |
| | 8 | Contributions | s and grants | (Part VIII, line | 1h) | | | | | 963,6 | 89 | 809,414 |
| Revenue | 9 | Program ser | vice revenue | e (Part VIII, line | e 2g) | | | | | 649,6 | 71 | 866,039 |
| Ven | 10 | Investment in | ncome (Part | VIII, column (A | A), lines 3, 4, and 7d) | | | | | 3,6 | 27 | 5,044 |
| Re | 11 | Other revenue | e (Part VIII, | , column (A), lir | nes 5, 6d, 8c, 9c, 10c | , and 11e) | | | | 21,7 | 52 | 2,250 |
| | 12 | Total revenue | e - add lines | 8 through 11 | must equal Part VIII, | column (A), lin | e12) . | | | 1,638,7 | 39 | 1,682,747 |
| | 13 | Grants and s | imilar amou | ints paid (Part | X, column (A), lines | 1-3) | | | | | | 0 |
| | 14 | Benefits paid | to or for me | embers (Part I) | K, column (A), line 4) | | | | | | | 0 |
| | 15 | Salaries, oth | er compensa | ation, employee | e benefits (Part IX, co | olumn (A), lines | 5-10) | [| | 829,7 | 78 | 987,726 |
| Expenses | 16a | Professional | fundraising | fees (Part IX, | column (A), lin <mark>e 1</mark> 1e) | | | | | | | 0 |
| ben | b | Total fundrai | sing expens | es (Part IX, co | lumn (D), line 25) 🕨 | • | 338 | ,481 | | | | |
| Ă | 17 | Other expense | ses (Part IX, | , column (A), lii | nes 11a-11d, 11f-24e | | | | | 682,5 | 54 | 687,539 |
| | 18 | Total expens | es. Add line | es 13-17 (must | equal Part IX, colum | n (A), line 25) | | [| | 1,512,3 | 32 | 1,675,265 |
| | 19 | Revenue less | s expenses. | Subtract line | 18 from line 12 | | | [| | 126,4 | 07 | 7,482 |
| or Ses | | | | | | | | | Beginning o | of Current Yea | ar | End of Year |
| Net Assets or Fund Balances | 20 | Total assets | (Part X, line | e 16) | | | | | | 1,424,1 | 42 | 1,586,973 |
| Ass | 21 | Total liabilitie | es (Part X, li | ne 26) | | | | [| | 278,9 | 40 | 422,583 |
| Fun | 22 | Net assets o | r fund balar | nces. Subtract | line 21 from line 20 | | | [| | 1,145,2 | 02 | 1,164,390 |
| Pa | rt II | Signatu | re Block | | | | | · | | | | |
| | | | | | rn, including accompanying | | | | nowledge ar | nd belief, it is | | |
| ilue, | | and complete. Det | Jaration of prep | | icer) is based on all informa | alloff of which prepa | ilei fias aliy ki | nowiedge. | | | | |
| | | Seja | l Choksi | -Chugh | | | | | | | | |
| Sig | n | Signatur | e of officer | | | | | | | D | ate | |
| Her | e | Seja | l <u>C</u> hoksi | -Chugh, E | xecutive Dire | ctor | | | | | | |
| | | | print name and | | | | | | | | | |
| | | Print/Type pre | parer's name | | Preparer's signature | | Date | e | CI | neck 🗴 if | PTIN | |
| Paie | k | Michael | | | Michael Smith | L | 02- | -22-2019 | se | lf-employed | P | 0097496 |
| Pre | parer | | • | | Smith, CPA | | 1 | | Firm's EIN | | | |
| | Only | | s 🕨 | PO Box 7 | - | | | | Phone no. | | | |
| | | | | | CA 94975-132 | 24 | | | | 707. | -529- | 2443 |
| May | the IRS | S discuss this | return with t | | own above? (see ins | | | | | | | |

Т

OMB No. 1545-0047

| Form | 990 (2017) Baykeeper 68-0120240 F | Page 2 |
|------|--|-------------|
| Pa | rt III Statement of Program Service Accomplishments | |
| | Check if Schedule O contains a response or note to any line in this Part III | . 🗌 |
| 1 | Briefly describe the organization's mission: | |
| | Defend San Francisco Bay from the biggest threats and hold polluters accountable. | |
| | | |
| | | |
| | | |
| 2 | Did the organization undertake any significant program services during the year which were not listed on the | |
| | prior Form 990 or 990-EZ? |) |
| | 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 | |
| 5 | services? | |
| | If "Yes," describe these changes on Schedule O. | • |
| 4 | Describe the organization's program service accomplishments for each of its three largest program services, as measured by | |
| - | expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, | |
| | | |
| | the total expenses, and revenue, if any, for each program service reported. | |
| 4- | | |
| 4a | (Code:) (Expenses \$ 1,173,378 including grants of \$) (Revenue \$ 866,039 | _ ^ |
| | San Francisco Baykeeper's mission is to defend San Francisco Bay from the biggest threats an | |
| | hold polluters accountable. Baykeeper's field investigators and scientists patrol the Bay to | > |
| | identify polluters and uncover threats. Our lawyers and policy advocates hold polluters | |
| | accountable and require government agencies to strengthen laws. Baykeeper investigates | |
| | pollution. We conduct regular patrols of San Francisco Bay on our motorized boat, and we | |
| | partner with volunteer small plane pilots and drone operators to patrol from the sky. On | |
| | these patrols, we discover new pollution sources and monitor the progress of polluters we | |
| | have required to stop polluting. We also investigate tips from Bay Area residents who contact | ct |
| | our pollution hotline about polluting activities. Baykeeper stops polluters. We stop | |
| | pollution from industrial facilities, sewage treatment plants, and city runoff-including | |
| | toxic chemicals, raw sewage, crude oil, coal and trash. | |
| | | |
| 4b | (Code:) (Expenses \$2 including grants of \$) (Revenue \$) |) |
| | Baykeeper strengthens laws. We advocate for stronger laws and stricter regulations to protect | st |
| | San Francisco Bay from polluters and other harm. Baykeeper makes the Bay more resilient. We | |
| | fight for better protection for the Bay from sea level rise, such as making wiser use of the | Э |
| | Bay's sand and sediment to create more resilient shorelines. We also fight against unwise | |
| | shoreline development that will make Bay Area communities more vulnerable to flooding caused | 1 |
| | by sea level rise. Baykeeper has won critical victories at the national, regional and local | |
| | level for San Francisco Bay. Since 1989, we have compelled the cleanup of hundreds of | |
| | refineries, chemical companies, industrial operations, landfills and city streets; kept | |
| | hundreds of millions of gallons of untreated sewage out of the Bay and local neighborhoods; | |
| | secured the cleanup and removal of the Ghost Fleet, 57 decaying surplus military ships that | |
| | had poisoned the San Francisco Bay ecosystem for decades; | |
| | | |
| 4c | (Code:) (Expenses \$1 including grants of \$) (Revenue \$) |) |
| | won federal court victories to regulate pesticides, invasive species and vessel pollution; | |
| | and been recognized as a national leader in oil spill prevention and response. We have a | |
| | staff of eleven with scientific and legal expertise, a board of directors with a breadth of | |
| | experience with the Bay, an expert advisory board, a team of volunteer boat skippers and the | э |
| | only pollution patrol boat regularly monitoring and investigating polluters in the Bay. And, | , |
| | Baykeeper helped found the Waterkeeper Alliance, an international network of on-the-water | |
| | activists, led by Robert F. Kennedy, Jr. There are now more than 300 Waterkeeper | |
| | organizations and affiliates around the world. Baykeeper holds the "Baykeeper" trademark and | 1 |
| | licenses its use by other organizations. To avoid confusion, Baykeeper operates primarily | |
| | under the name San Francisco Baykeeper. | |
| | | |
| 4d | Other program services (Describe in Schedule O.) | |
| | (Expenses \$ including grants of \$) (Revenue \$) | |
| 4e | Total program service expenses 1,173,381 | |

Form 990 (2017)

| Form | 990 (2017) Baykeeper 68-0120 | 240 | F | age 3 |
|--------|---|-----|-------|-------|
| Pa | rt 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)? If "Yes," | | | |
| | complete Schedule A | 1 | Х | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? | 2 | Х | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to | | | |
| | candidates for public office? If "Yes," complete Schedule C, Part I | 3 | | Х |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) | | | |
| | election in effect during the tax year? If "Yes," complete Schedule C, Part II | 4 | Х | |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, | | | |
| | assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, | | | |
| | Part III | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors | | | |
| | have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If | | | |
| | "Yes," complete Schedule D, Part I | 6 | | Х |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | | | |
| _ | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | Х |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," | | | |
| - | complete Schedule D, Part III | 8 | | Х |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a | | | |
| | custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or | | | 37 |
| 40 | debt negotiation services? If "Yes," complete Schedule D, Part IV | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in temporarily restricted | 10 | 37 | |
| | endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V | 10 | Х | |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, | | | |
| _ | VII, VIII, IX, or X as applicable. | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," | 110 | v | |
| h | complete Schedule D, Part VI | 11a | X | |
| a | Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more | 116 | х | |
| | of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | Δ | |
| C | Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | х |
| Ь | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets | | | A |
| u | reported in Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | | Х |
| ~ | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | Х | A |
| e f | Did the organization report an amount of other nabilities in Part A, inter25? If Pes, complete Schedule D, Part A | TIE | Λ | |
| • | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | | х |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | ~~~ |
| 120 | Schedule D, Parts XI and XII | 12a | x | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? If | 120 | - 23 | |
| 5 | "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | | х |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, | | | |
| - | fundraising, business, investment, and program service activities outside the United States, or aggregate | | | |
| | foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | х |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or | | | |
| | for any foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | х |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other | | | |
| - | assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | х |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on | | | |
| | Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) | 17 | | х |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on | | | |
| - | Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II. | 18 | | х |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? | | | _ |
| | If "Yes," complete Schedule G, Part III | 19 | | х |
| | | | 000 (| 2017) |

Form **990** (2017)

EEA

| | 990 (2017) Baykeeper 68-01202 | 240 | F | Page 4 |
|-----|--|-------|--------|----------|
| Pa | rt IV Checklist of Required Schedules (continued) | | 1 | |
| | | | Yes | No |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | X |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this retur? | 20b | | <u> </u> |
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | | | |
| | domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | 21 | | X |
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the | | | |
| | organization's current and former officers, directors, trustees, key employees, and highest compensated | | | |
| | employees? If "Yes," complete Schedule J | 23 | | 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, that was issued after December 31, 2002? If "Yes," answer lines 24b | | | |
| | through 24d and complete Schedule K. If "No," go to line 25a | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| С | Did the organization maintain an escrow account other than a refunding escrow at any time during the year | | | |
| | to defease any tax-exempt bonds? | 24c | | <u> </u> |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | <u> </u> |
| 25a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | | | |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior | | | |
| | year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? | | | |
| | If "Yes," complete Schedule L, Part I | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any | | | |
| | current or former officers, directors, trustees, key employees, highest compensated employees, or | | | |
| | disqualified persons? If "Yes," complete Schedule L, Part II | 26 | | Х |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, | | | |
| | substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | | | |
| | entity or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | | Х |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, | | | |
| | Part IV instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| а | A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV | 28a | | Х |
| b | A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete | | | |
| | Schedule L, Part IV | 28b | | Х |
| С | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) | | | |
| | was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV | 28c | | Х |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 | Х | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified | | | |
| | conservation contributions? If "Yes," complete Schedule M | 30 | | Х |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, | | | |
| | Part I | 31 | | Х |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," | | | |
| | complete Schedule N, Part II | 32 | | Х |
| 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? If "Yes," complete Schedule R, Part I | 33 | | Х |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, | | | |
| | or IV, and Part V, line 1 | 34 | | Х |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | - | | X |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a | | | |
| | controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable | - 555 | | <u> </u> |
| 50 | related organization? If "Yes," complete Schedule R, Part V, line 2 | 36 | | х |
| 27 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | - 50 | | |
| 37 | | | | |
| | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, | 37 | | v |
| 20 | Part VI | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and | - | - - | |
| EEA | 19? Note. All Form 990 filers are required to complete Schedule O. | 38 | | 2017) |

| Form | n 990 (2017) Baykeeper | 68-0120240 | F | Page 5 |
|------------|--|---------------------------------------|-----|--------|
| Par | rt V Statements Regarding Other IRS Filings and Tax Compliance | | | |
| | Check if Schedule O contains a response or note to any line in this Part V | | | |
| | | | Yes | No |
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a | 9 | | |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b | 0 | | |
| с | Did the organization comply with backup withholding rules for reportable payments to vendors and | | | |
| | reportable gaming (gambling) winnings to prize winners? | 1c | X | |
| 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 | 13 | | |
| b | | | Х | |
| | | | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | | Х |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, 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 | | | |
| ти | over, a financial account in a foreign country (such as a bank account, securities account, or other financial | | | |
| | | 4a | | Х |
| h | | | | - 22 |
| b | | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts | | | |
| 5 - | (FBAR). | 5- | | v |
| 5a | | 5a | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | | Х |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the | | | |
| | 5 , | 6a | | Х |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or | | | |
| | gifts were not tax deductible? | 6b | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | |
| а | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods | | | |
| | and services provided to the payor? | | Х | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | X | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was | | | |
| | required to file Form 8282? | | | Х |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | | | |
| е | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7е | | Х |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | Х |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as requ | uired? 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the | | | |
| | sponsoring organization have excess business holdings at any time during the year? | 8 | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | |
| а | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | |
| а | Initiation fees and capital contributions included on Part VIII, line 12 | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | |
| а | Gross income from members or shareholders 11a | | | |
| b | 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 | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | |
| u | Note. See the instructions for additional information the organization must report on Schedule O. | · · · · · · · · · · · · · · · · · · · | | |
| h | Enter the amount of reserves the organization is required to maintain by the states in which | | | |
| b | the organization is licensed to issue qualified health plans | | | |
| ~ | | | | |
| C | Enter the amount of reserves on hand | 44- | | v |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule 0 | 14b | | |

| Form | 990 (2017) Baykeeper 68-01202 | 40 | P | Page 6 |
|---------|---|------|-----|----------|
| Pa | rt VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a | "No" | | |
| | response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instruction | s. | | |
| | Check if Schedule O contains a response or note to any line in this Part VI | | | . X |
| Sec | tion A. Governing Body and Management | | | |
| | | | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year | | | |
| | If there are material differences in voting rights among members of the governing body, or | | | |
| | if the governing body delegated broad authority to an executive committee or similar | | | |
| | committee, explain in Schedule O. | | | |
| b | Enter the number of voting members included in line 1a, above, who 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? | 2 | | Х |
| 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? | 3 | | Х |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | X |
| 6 | Did the organization have members or stockholders? | 6 | | X |
| - 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint | - | | |
| | one or more members of the governing body? | 7a | | Х |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, | | | |
| N N | stockholders, or persons other than the governing body? | 7b | | х |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during | 10 | | |
| U | the year by the following: | | | |
| 2 | The governing body? | 8a | Х | |
| a h | Each committee with authority to act on behalf of the governing body? | 8b | X | <u> </u> |
| ь 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at | 00 | 71 | <u> </u> |
| 9 | the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | 9 | | х |
| 500 | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) | 9 | | |
| 000 | tion D. 1 Oncics (This Section D requests information about policies not required by the internal Nevenue Code.) | | Yes | Ne |
| 102 | Did the organization have local chapters, branches, or affiliates? | 10a | res | No X |
| 10a | | IVa | | |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, | 106 | | |
| 110 | affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | v | <u> </u> |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | X | |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | 40- | v | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | X | <u> </u> |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | Х | |
| С | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," | | 37 | |
| | describe in Schedule O how this was done | 12c | X | |
| 13 | Did the organization have a written whistleblower policy? | 13 | X | <u> </u> |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | Х | |
| 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 | 15a | X | <u> </u> |
| b | Other officers or key employees of the organization | 15b | Х | |
| | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement | | | |
| | with a taxable entity during the year? | 16a | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its | | | |
| | participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the | | | |
| | organization's exempt status with respect to such arrangements? | 16b | | |
| | tion C. Disclosure | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filed California | | | |
| 18 | Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) | | | |
| | available for public inspection. Indicate how you made these available. Check all that apply. | | | |
| | Own website Another's website I Upon request Other (explain in Schedule O) | | | |
| 19 | Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and | | | |
| | financial statements available to the public during the tax year. | | | |
| 20 | State the name, address, and telephone number of the person who possesses the organization's books and records: | | | |
| | Jeremy Nelson (510)735-9700, 1736 Franklin Street Suite 800, Oakland, CA 94612-3423 | 3 | | |

| Form 990 (20' | 7) Baykeeper | 68-0120240 | Page 7 | | | | | | |
|---------------|--|---------------------|--------|--|--|--|--|--|--|
| Part VII | Compensation of Officers, Directors, Trustees, Key Employees, Highest Co Independent Contractors | ompensated Employee | s, and | | | | | | |
| | Check if Schedule O contains a response or note to any line in this Part VII | | 🗌 | | | | | | |
| Section A. | Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees | | | | | | | | |
| • | a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. | | | | | | | | |

• List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See instructions for definition of "key employee."

• 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) of 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

| | l organizatio | ուշօու | Jelie | alec | any current | Unicer | | usiee. | |
|-------------------------------------|----------------------|-----------------------------------|----------------------|---------|---|--------|---------------------|----------------------------------|--------------------------|
| | | | | | (C) | | | | |
| (A) | (B) | | | | sition | | (D) | (E) | (F) |
| Name and Title | Average | | | | nore than one rson is both an | | Reportable | Reportable | Estimated |
| | hours per | | | | rector/trustee) | | ompensation | compensation from | amount of |
| | week (list any | | | _ | , | | from | related | other |
| | hours for related | 9 5 | - I | 0 | 2 9 H | 7 | the organization | organizations (W-2/1099-MISC) | compensation from the |
| | organizations | divic | stitu | Officer | ghe: nplo | | -2/1099-MISC) | (W-2/1033-1000) | organization |
| | below dotted | ctor | liona | . | Highest comp employee Key employee | | | | and related |
| | line) | Individual trustee or director | nstitutional trustee | | mpe | | | | organizations |
| | | ee | stee | | Highest compensated employee Key employee | | | | |
| | | | | | led | | | | |
| | | | | | | | | | |
| (1) Ben_Patton | 1.00 | | | | | | | | |
| Treasurer | | X | | X | | | C | 0 | 0 |
| (2) Jeff_Russell | 1.00 | | | | | | | | |
| Director | | X | | | | | C | 0 | 0 |
| (3) Christina Swanson | 1.00 | | | | | | | | |
| Director | | X | | | | | C | 0 | 0 |
| (4) Diane Livia | 1.00 | | | | | | | | |
| Vice Chair | | X | | X | | | C | 0 | 0 |
| (5) Jovita Pajarillo | 1.00 | | | | | | | | |
| Secretary | | X | | X | | | C | 0 | 0 |
| (6) Peter Molnar | 1.00 | | | | | | | | |
| Chair | | X | | X | | | c | o o | 0 |
| (7) Tim Eichenberg | 1.00 | | | | | | | | |
| Director | | X | | | | | c | o o | 0 |
| (8) Palmer Hill | 1.00 | | | | | | | | |
| Director | | X | | | | | c | o o | 0 |
| (9) Sejal Choksi-Chugh | 40.00 | | | | | | | | |
| Executive Director | | | | X | | | 124,174 | 0 | 6,835 |
| (10)Jeremy Nelson | 32.00 | | | | | | | | |
| Finance and Administration Director | | | | X | | | 72,619 | 0 | 3,868 |
| (11) | | | | | | | | | |
| | | | | | | | | | |
| (12) | | | | | | | | | |
| (13) | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | Earm 000 (2017) |

| Form 9 | 90 (2017) | Baykeeper | | | | | | | | | 68-0120 | 240 | P | 9age 8 |
|---------------------|-----------------------|--|--|-------------|-----------------------|---------|--------------------------|---------------------------------|-------|---|---|----------------|--|---------------|
| Part | VII | Section A. Officers, Directors, Truste | es, Key Emplo | oyees, | and | l Hig | hes | t Con | nper | nsated Employees | s (continued) | | | |
| | | (A) Name and title | (B) Average hours per week (list any | box, | unless | s pers | ition ore th on is | an one both an trustee) | 1 | (D) Reportable compensation from | (E) Reportable compensation from related | | (F) stimated mount of other | |
| | | | hours for related organizations below dotted line) | or director | Institutional trustee | Officer | Key employee | Hignest compensated employee | | the organization (W-2/1099-MISC) | organizations (W-2/1099-MISC) | i org ar | npensation from the ganization nd related ganization | on d |
| <u>(</u> 15) | | | | | | | | | | | | | | |
| (16) | | | | | | | | | | | | | | |
| <u>(17)</u> | | | | | | | | | | | | | | |
| <u>(</u> 18) | | | | | | | | | | | | | | |
| <u>(</u> 19) | | | | | | | | | | | | | | |
| (20) | | | | | | | | | | | | | | |
| (21) | | | | | | | | | | | | | | |
| (22) | | | | | | | | | | | | | | |
| (23) | | | | | | | | | | | | | | |
| (24) | | | | | | | | | | | | | | |
| (25) | | | | | | | | | | | | | | |
| 1b c | Sub-tota Total fro | al | tion A | ••• | | ••• | ••• ••• | ••• | • | | | | | |
| d | Total (ac | dd lines 1b and 1c) | . | | | | | | ► | 196,793 | 0 | | 10, | 703 |
| 2 | | mber of individuals (including but not lim le compensation from the organization | | ted abo | ove) | who | rec | eived | more | e than \$100,000 of | 1 | | | |
| 3 | Did the c | organization list any former officer, dire | ctor, or trustee, | key e | mplo | oyee | , or l | nighes | st co | mpensated | | | Yes | No |
| | | e on line 1a? If "Yes," complete Sched | | | | | | | | | | 3 | | Х |
| 4 | | ndividual listed on line 1a, is the sum of tion and related organizations greater t | | | | | | • | | | | | | |
| 5 | | al | | | | | | | | | | 4 | | X |
| | | ces rendered to the organization? If "Ye | es," complete S | chedui | le J f | for s | uch | perso | n | | | 5 | | Х |
| <u>Section</u> 1 | Complete compens | this table for your five highest compens sation from the organization. Report com | | | | | | | | | | | | |
| | year. | (A) | | | | | | | | (B) | | | (C) | |
| | | Name and business addr | 255 | | | | | | | Description of | services | Com | pensatio | n |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

| 2 | Total number of independent contractors (including but not limited to those listed above) who | |
|---|---|--|
| | received more than \$100,000 of compensation from the organization | |

| | 090 (2017) Baykeeper | | | | 68-0120240 | Page |
|---------------------------|--|----------------------------|----------------------|--|----------------|--|
| art | VIII Statement of Revenue | and the second base to the | | | | ſ |
| | Check if Schedule O contains a response or n | ote to any line in thi | (A) Total revenue | (B) Related or exempt function revenue | business exclu | (D) Revenue uded from tax der sections 512-514 |
| ts | 1a Federated campaigns 1a | | | | | |
| puno | b Membership dues 1b | | | | | |
| Ă | c Fundraising events 1c | | | | | |
| ilar | d Related organizations 1d | | | | | |
| Sim | e Government grants (contributions) 1e | | | | | |
| Jer | f All other contributions, gifts, grants, | | | | | |
| and Other Similar Amounts | and similar amounts not included above 1f | 809,414 | | | | |
| anc | g Noncash contributions included in lines 1a-1f: \$ | 69,256 | | | | |
| | h Total. Add lines 1a-1f | | 809,414 | | | |
| e | | Business Code | 050 114 | 050 114 | | |
| venu | 2a Fee and cost recovery | 541100 | 859,114 | 859,114 | | |
| e Y e | b Other | 900099 | 6,925 | 6,925 | | |
| | d | | | | | |
| Program Service Kevenue | d | | | | | |
| ogra | f All other program service revenue | | | | | |
| ī | g Total. Add lines 2a-2f | | 866,039 | | | |
| | 3 Investment income (including dividends, interest, | | | | | |
| | and other similar amounts) | | 5,044 | | | 5,0 |
| | 4 Income from investment of tax-exempt bond proce | eeds 🕨 | | | | |
| | 5 Royalties | | | | | |
| | (i) Real | (ii) Personal | | | | |
| | 6a Gross rents | | | | | |
| | 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) | <u>.</u> | | | | |
| ouler revenue | 8a Gross income from fundraising events (not including \$ | | | | | |
| | of contributions reported on line 1c). | | | | | |
| ī | See Part IV, line 18 | | | | | |
| 5 | b Less: direct expenses b | | | | | |
| | c Net income or (loss) from fundraising events . | | | | | |
| | 9a Gross income from gaming activities. | | | | | |
| | See Part IV, line 19 | | | | | |
| | b Less: direct expenses b | | | | | |
| | c Net income or (loss) from gaming activities | · · · · · · ► | | | | |
| | 10a Gross sales of inventory, less returns and allowances a | 2,250 | | | | |
| | b Less: cost of goods sold b | | | | | |
| | c Net income or (loss) from sales of inventory | ► | 2,250 | | | 2,2 |
| | Miscellaneous Revenue | Business Code | | | | |
| | 11a | | | | | |
| | b | | | | | |
| | | | | | | |
| | d All other revenue | | | | | |
| | e Total. Add lines 11a-11d | • | | | | |

| Form | 990 | (2017) | |
|------|-----|--------|--|
| | | | |

Baykeeper 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).

Check if Schedule O contains a response or note to any line in this Part IX (B) Program service (D) Fundraising (A) Total expenses (C) Do not include amounts reported on lines 6b. 7b. Management and 8b, 9b, and 10b of Part VIII. expenses general expenses expenses Grants and other assistance to domestic organizations 1 and domestic governments. See Part IV, line 21 . . . Grants and other assistance to domestic 2 individuals. See Part IV. line 22 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 4 Benefits paid to or for members Compensation of current officers, directors, 5 209,332 56,808 95,716 56,808 6 Compensation not included above, to disgualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 7 Other salaries and wages 622,941 511,865 111,076 Pension plan accruals and contributions (include 8 section 401(k) and 403(b) employer contributions) 33,239 22,711 3,823 6,705 9 61,094 41,712 5,715 13,667 41,729 10 61,120 5,718 13,673 11 Fees for services (non-employees): а Legal..... b 247,838 247,838 . . . 31,889 31,889 С d Professional fundraising services. See Part IV, line 17 . е f Investment management fees Other. (If line 11g amount exceeds 10% of line 25, column a (A) amount, list line 11g expenses on Schedule O.) 78,080 75,785 765 1,530 12 Advertising and promotion 13 Office expenses 14 Information technology 23,626 11,910 9,044 2,672 . . . 15 Royalties 16 Occupancy 67,072 45,793 6,275 15,004 . . . 17 4,822 3,705 24 1,093 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings 25,249 2,678 1,630 20,941 20 Payments to affiliates 21 1,213 22 Depreciation, depletion, and amortization 8,546 6,825 508 23 2,106 9,139 2,421 4,612 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25. column (A) amount, list line 24e expenses on Schedule O.) 16,337 a Bay patrol 16,337 b Dolphin Club maintenance 71,045 71,045 8,562 3,774 79,516 c Operating 91,852 d Publications and outreach 12,044 5,657 282 6,105 All other expenses е **Total functional expenses.** Add lines 1 through 24e 25 1,675,265 1,173,381 163,403 338,481 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here 🕨 📙 if following SOP 98-2 (ASC 958-720)

| | 990 (20 | , | 6 | 8-012 | 20240 Page 11 |
|-----------------------------|---------|---|-------------------|-------|---------------|
| Part | : X | Balance Sheet | | | |
| | | Check if Schedule O contains a response or note to any line in this Part X | | ••• | |
| | | | (A) | | (B) |
| | | | Beginning of year | | End of year |
| | 1 | Cash - non-interest-bearing | 729,230 | 1 | 21,351 |
| | 2 | Savings and temporary cash investments | 277,426 | 2 | 983,603 |
| | 3 | Pledges and grants receivable, net | 28,720 | 3 | 28,886 |
| | 4 | Accounts receivable, net | 103,632 | 4 | 252,783 |
| | 5 | Loans and other receivables from current and former officers, directors, | | | |
| | | trustees, key employees, and highest compensated employees. | | | |
| | | Complete Part II of Schedule L | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section | | | |
| | | 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and | | | |
| | | sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary | | | |
| | | organizations (see instructions). Complete Part II of Schedule L | | 6 | |
| S | 7 | Notes and loans receivable, net | | 7 | |
| Assets | 8 | Inventories for sale or use | | 8 | |
| Ř | 9 | Prepaid expenses and deferred charges | 20,275 | 9 | 18,644 |
| | 10a | Land, buildings, and equipment: cost or | | | |
| | | other basis. Complete Part VI of Schedule D 10a 205,746 | | | |
| | b | Less: accumulated depreciation | 31,559 | 10c | 31,707 |
| | 11 | Investments - publicly traded securities | | 11 | |
| | 12 | Investments - other securities. See Part IV, line 11 | 224,689 | 12 | 241,388 |
| | 13 | Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | 8,611 | 15 | 8,611 |
| | 16 | Total assets. Add lines 1 through 15 (must equal line 34) | 1,424,142 | 16 | 1,586,973 |
| | 17 | Accounts payable and accrued expenses | 172,510 | 17 | 318,744 |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| ies | 22 | Loans and other payables to current and former officers, directors, | | | |
| Liabilities | | trustees, key employees, highest compensated employees, and | | | |
| Lial | | disqualified persons. Complete Part II of Schedule L | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | 95,000 | 24 | 95,000 |
| | 25 | Other liabilities (including federal income tax, payables to related third | | | |
| | | parties, and other liabilities not included on lines 17-24). Complete Part X | | | |
| | | of Schedule D | 11,430 | 25 | 8,839 |
| | 26 | Total liabilities. Add lines 17 through 25 | 278,940 | 26 | 422,583 |
| | | Organizations that follow SFAS 117 (ASC 958), check here V and | | | |
| ses | 07 | complete lines 27 through 29, and lines 33 and 34. | | 07 | |
| lano | 27 | Unrestricted net assets | 891,129 | 27 | 986,580 |
| Ba | 28 | Temporarily restricted net assets | 254,073 | 28 | 177,810 |
| pur | 29 | Permanently restricted net assets | | 29 | |
| ŗ | | Organizations that do not follow SFAS 117 (ASC 958), check here and amplete lines 20 through 34 | | | |
| ts o | 20 | complete lines 30 through 34. | | 20 | |
| sset | 30 | Capital stock or trust principal, or current funds | | 30 | |
| Net Assets or Fund Balances | 31 | Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| Ne | 32 | Retained earnings, endowment, accumulated income, or other funds | 1 145 000 | 32 | 1 1 / 4 |
| | 33 | Total net assets or fund balances | 1,145,202 | 33 | 1,164,390 |
| | 34 | Total liabilities and net assets/fund balances | 1,424,142 | 34 | 1,586,973 |

Form **990** (2017)

| Form | n 990 (2017) Baykeeper | 58-012024 | 2 | Pa | age 12 |
|------|---|-----------|------|----------------|---------------|
| Pa | rt XI Reconciliation of Net Assets | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XI | | | | |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | . 1 | 1,6 | 582, | 747 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | . 2 | 1,6 | 575 , 2 | 265 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | . 3 | | 7, | 482 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | . 4 | 1,1 | L45,2 | 202 |
| 5 | Net unrealized gains (losses) on investments | . 5 | | 11, | 706 |
| 6 | Donated services and use of facilities | . 6 | | | |
| 7 | Investment expenses | . 7 | | | |
| 8 | Prior period adjustments | . 8 | | | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | . 9 | | | 0 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line | | | | |
| | 33, column (B)) | . 10 | 1,] | L64, | 390 |
| Pa | rt XII Financial Statements and Reporting | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | | | |
| | | | | Yes | No |
| 1 | Accounting method used to prepare the Form 990: 🗌 Cash 🛛 🔀 Accrual 🔲 Other | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain in | | | | |
| | Schedule O. | | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | | Х |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or | | | | |
| | reviewed on a separate basis, consolidated basis, or both: | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | Х | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a | | | | |
| | separate basis, consolidated basis, or both: | | | | |
| | 🔀 Separate basis 🗌 Consolidated basis 🗌 Both consolidated and separate basis | | | | |
| с | If "Yes" to line 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? | | 2c | Х | |
| | If the organization changed either its oversight process or selection process during the tax year, explain in | | | | |
| | Schedule O. | | | | |
| 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? | | 3a | | Х |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the | | | | |
| | required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | | 3b | | |
| EEA | | | Form | 990 (2 | 2017) |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| SCHEDUL | ΕA |
|---------|----|
|---------|----|

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. ► Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047 2017

Open to Public

| (FOIIII | 990 | 01 | 330. | ·CZ) |
|---------|--------|-----|-------|------|
| Departm | ent of | the | Treas | urv |

| Internal Revenue Service | | Go to www.irs.gov/Form990 for instructions and the latest info | | | | information. In | | ection | | |
|--------------------------|-----------|--|---------------------------------|---------------------------------------|---------------------------------|--------------------|--------------|-------------------------|-------------|--------|
| Name of the organization | | | E | | | Employer identific | ation number | | | |
| Baykeeper | | | | | | | | 68-01202 | 40 | |
| Par | 't I | Reason | for Public Charity | y Status (All or | ganizations must co | omplete | this part | .) See instruction | IS. | |
| | | | | | s 1 through 12, check onl | | | , | | |
| 1 | Π | | | | urches described in sect | | | | | |
| 2 | | | | | Schedule E (Form 990 c | | | | | |
| | | | • | | , | , | | | | |
| 3 | | | • • | • | n described in section 1 | | | | | |
| 4 | | | • | rated in conjunctio | n with a hospital describ | ed in sect | ion 170(b) |)(1)(A)(III). Enter the | | |
| | | • | e, city, and state: | | | | | | | |
| 5 | | - | | - | university owned or opera | ated by a g | governmen | tal unit described in | | |
| | _ | section 170(b | b)(1)(A)(iv). (Complete | Part II.) | | | | | | |
| 6 | | A federal, stat | e, or local government | or governmental u | init described in section | 170(b)(1) | (A)(v). | | | |
| 7 | Х | An organizatio | on that normally receive | s a substantial part | t of its support from a gov | vernmental | unit or fro | m the general public | | |
| | | described in s | ection 170(b)(1)(A)(vi |). (Complete Part I | II.) | | | | | |
| 8 | | A community | trust described in secti | ion 170(b)(1)(A)(v | i). (Complete Part II.) | | | | | |
| 9 | | An agricultura | I research organization | described in sect | ion 170(b)(1)(A)(ix) ope | rated in co | njunction | with a land-grant colle | ege | |
| | | or university o | r a non-land-grant colle | ge of agriculture (s | see instructions). Enter th | e name, cit | ty, and stat | te of the college or | - | |
| | | university: | 0 | o o (| , | | | 0 | | |
| 10 | \square | | on that normally receive | s: (1) more than 33 | 3 1/3% of its support from | n contributi | ons. memb | pership fees, and gros | s | |
| | | • | • | . , | subject to certain excepti | | | | | |
| | | • | | • | siness taxable income (le | | | | | |
| | | | | | section 509(a)(2). (Com | | | | | |
| 11 | | | • | | test for public safety. Se | | | | | |
| 12 | H | • | • | | the benefit of, to perform | | | | ~~ | |
| 12 | | - | | - | | r | | | | |
| | | | | - | bed in section 509(a)(1) | | | | | |
| | _ | | - | | he type of supporting orga | | | | - | |
| | а | | | | rised, or controlled by its | | - | | /ing | |
| | | | | | appoint or elect a major | nity of the c | directors or | trustees of the | | |
| | | | | | IV, Sections A and B. | | | | | |
| | b | | | | ontrolled in connection w | | - | | - | |
| | | control or | management of the sup | oporting organization | on vested in the same pe | rsons that o | control or r | manage the supported | b | |
| | | organizati | on(s). You must com p | plete Part IV, Sect | ions A and C. | | | | | |
| | С | Type III fu | unctionally integrated | A supporting orga | anization operated in cor | nnection w | rith, and fu | nctionally integrated | with, | |
| | | its suppor | ted organization(s) (se | e instructions). Yo | u must complete Part l | V, Section | ns A, D, ar | nd E. | | |
| | d | Type III n | on-functionally integr | rated. A supporting | organization operated i | in connecti | ion with its | supported organizati | ion(s) | |
| | | that is not | functionally integrated. | The organization g | generally must satisfy a d | istribution I | requiremer | nt and an attentiveness | S | |
| | | requireme | ent (see instructions). Y | ou must complet | e Part IV, Sections A a | nd D, and | Part V. | | | |
| | е | Check this | box if the organization | received a written | determination from the IF | RS that it is | s a Type I, | Type II, Type III | | |
| | | functionall | y integrated, or Type II | I non-functionally ir | ntegrated supporting orga | anization. | | | | |
| | f | Enter the num | ber of supported organ | izations | | | | | | |
| | g | | lowing information abo | | | | | | I | |
| | | i) Name of supported | | (ii) EIN | (iii) Type of organization | (iv) Is the o | rganization | (v) Amount of monetary | (vi) Amou | int of |
| | | , | | (., | (described on lines 1-10 | | ir governing | support (see | other suppo | |
| | | | | | above (see instructions)) | docum | nent? | instructions) | instructi | ions) |
| | | | | | | Yes | No | - | | |
| | | | | | | 165 | INU | | | |
| (A) | | | | | | | | | | |
| | | | | | | | | | | |
| (B) | | | | | | | | | | |
| | | | | | | | | | | |
| (C) | | | | | | | | | | |
| | | | | | | | | | | |
| (D) | | | | | | | | | | |

(E) Total

| | | eeper | | | | 68-0120240 | |
|-----------------|---|-------------------------|---------------------|-----------------------|---------------------------|-------------------|-----------------------|
| Pa | rt II Support Schedule for Org | ganizations De | escribed in Se | ctions 170(b) | (1)(A)(iv) and <i>'</i> | 170(b)(1)(A)(vi) | |
| | (Complete only if you chec | ked the box on | line 5, 7, or 8 d | of Part I or if the | e organization | failed to qualify | under |
| | Part III. If the organization | fails to qualify u | inder the tests | listed below, p | lease complete | e Part III.) | |
| Sec | tion A. Public Support | | | | | | |
| Caler | ndar year (or fiscal year beginning in) 🕨 | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | 741,435 | 631,933 | 912,151 | 963,635 | 809,414 | 4,058,568 |
| • | The second second for the | | | | | _ | |
| 2 | Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 | The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 | Total. Add lines 1 through 3 | 741,435 | 631,933 | 912,151 | 963,635 | 809,414 | 4,058,568 |
| 5 | The portion of total contributions by | /11,133 | 051,955 | 912,131 | 903,033 | 009,414 | 4,030,500 |
| 5 | 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) | | | | | | 405 600 |
| c | Public support. Subtract line 5 from line 4 | | | | | | 497,632 |
| <u>6</u> 500 | tion B. Total Support | | | | | | 3,560,936 |
| | Idar year (or fiscal year beginning in) ► | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
| 7 | Amounts from line 4 | 741,435 | | | | | 4,058,568 |
| 8 | Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 7,945 | | | | | 23,498 |
| 9 | Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 | Total support. Add lines 7 through 10 . | | | | | | 4,082,066 |
| 12 | Gross receipts from related activities, etc. (s | see instructions) | | | | 12 | 4,146,777 |
| 13 | First five years. If the Form 990 is for the organization, check this box and stop here | organization's first, | second, third, fou | rth, or fifth tax yea | r as a section 501(| (c)(3) | ▶□ |
| Sec | tion C. Computation of Public Su | | | | | | |
| 14 | Public support percentage for 2017 (line 6, o | | | | | 14 | 87.23 % |
| 15 | Public support percentage from 2016 Sched | lule A, Part II, line 1 | 4 | | | 15 | 92.80 % |
| 16a | 33 1/3% support test - 2017. If the organiz | zation did not chec | k the box on line 1 | 3, and line 14 is 33 | 3 1/3% or more, ch | neck this | |
| | box and stop here. The organization quali | fies as a publicly su | upported organizat | tion | | | ▶ 🛛 |
| b | 33 1/3% support test - 2016. If the organiz | zation did not chec | k a box on line 13 | or 16a, and line 15 | 5 is 33 1/3% or mo | re, check | |
| | this box and stop here. The organization of | ualifies as a public | ly supported orgai | nization | | | 🕨 🗌 |
| 17a | 10%-facts-and-circumstances test - 201 | 7. If the organizatio | on did not check a | box on line 13, 16a | a, or 16b, and line | 14 is | |
| | 10% or more, and if the organization meets | s the "facts-and-cire | cumstances" test, | check this box and | l stop here. Expla | in in | |
| | Part VI how the organization meets the "fac | | | | - | | |
| | | | - | | | | ト 🗌 |
| b | 10%-facts-and-circumstances test - 201 | 6. If the organization | n did not check a | box on line 13, 16a | a, 16b, or 17a, and | l line | |
| | 15 is 10% or more, and if the organization | - | | | | | |
| | Explain in Part VI how the organization mee | | | | - | cly | |
| | supported organization | | | - | | - | ▶□ |
| 18 | Private foundation. If the organization did | | | | | | · · · |
| - | instructions | | | | | | ▶□ |
| EEA | | <u></u> | | <u></u> | <u></u> | | m 990 or 990-EZ) 2017 |
| | | | | | | | |

| | | eeper | | | | 68-01202 | 40 Page 3 |
|------|---|--|---|---|---|-----------------|-------------|
| Pa | art III Support Schedule for Org | | | | | | |
| | (Complete only if you check | | | | | | er Part II. |
| | If the organization fails to q | ualify under th | e tests listed b | elow, please o | complete Part II. |) | |
| | ction A. Public Support | | 1 | | | 1 | |
| Cale | endar year (or fiscal year beginning in) ► | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
| 1 | Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 | Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 | Gross receipts from activities that are not an unrelated trade or business under section 513 . | | | | | | |
| 4 | Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 | The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 | Total. Add lines 1 through 5 | | | | | | |
| 7a | Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b | Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| с | Add lines 7a and 7b | | | | | | |
| 8 | Public support. (Subtract line 7c from line 6.) | | | | | | |
| Se | ction B. Total Support | | | | | 1 | |
| Cale | endar year (or fiscal year beginning in) 🕨 | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (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 | | | | | | |
| | Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| С | 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 VI.) | | | | | | |
| 13 | Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 | First five years. If the Form 990 is for the or organization, check this box and stop here | <u> </u> | | | | | ► 🗌 |
| | ction C. Computation of Public Su | | - | | | | |
| 15 | Public support percentage for 2017 (line 8, co | ., | | | | | % |
| 16 | Public support percentage from 2016 Schedu | | | ••••• | | 16 | % |
| | ction D. Computation of Investmen | | - | | | | |
| 17 | Investment income percentage for 2017 (line | | • | ()) | | | <u>%</u> |
| 18 | Investment income percentage from 2016 S | | | | | • | % |
| 19a | 33 1/3% support tests - 2017. If the organiz 17 is not more than 33 1/3%, check this box | zation did not cheo and stop here. T | ck the box on line he organization q | 14, and line 15 is ualifies as a public | more than 33 1/3% cly supported organi | and line zation | ► 🗌 |
| b | 33 1/3% support tests - 2016. If the organiz line 18 is not more than 33 1/3%, check this | box and stop her | e. The organization | on qualifies as a p | ublicly supported or | ganization | |
| 20 | Private foundation. If the organization did r | not check a box or | n line 14, 19a, or 1 | 9b, check this bo | x and see instruction | ns | ► 🗌 |

| | | 120240 | Page 4 |
|-------|---|--------------------|--------------|
| Part | | lata Castion | ~ ^ |
| | (Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, comp | | |
| | and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part | • | |
| 2 1 | Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete A All Summaring Opportunity | te Part V.) | |
| Secti | ion A. All Supporting Organizations | | |
| | | | Yes No |
| 1 | Are all of the organization's supported organizations listed by name in the organization's governing | | |
| | documents? If "No," describe in Part VI how the supported organizations are designated. If designated by | - | |
| | class or purpose, describe the designation. If historic and continuing relationship, explain. | 1 | |
| 2 | Did the organization have any supported organization that does not have an IRS determination of status | | |
| | under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported | ed 🛛 | |
| | organization was described in section $509(a)(1)$ or (2). | 2 | |
| 3a | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answ | er | |
| | (b) and (c) below. | 3a | |
| b | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and | nd 📃 | |
| | satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the | | |
| | organization made the determination. | 3b | |
| с | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2) | | |
| - | purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. | 3c | |
| 4a | Was any supported organization not organized in the United States ("foreign supported organization")? If | | |
| | "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below. | 4a | |
| h | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign | τu | |
| D | supported organization? If "Yes," describe in Part VI how the organization had such control and discretion | | |
| | despite being controlled or supervised by or in connection with its supported organizations. | 4b | |
| - | | 40 | |
| С | Did the organization support any foreign supported organization that does not have an IRS determination | - | |
| | under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization use | | |
| | to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) | | |
| _ | purposes. | 4c | |
| 5a | Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," | | |
| | answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN | | |
| | numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action | | |
| | (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the acti | on 🛛 | |
| | was accomplished (such as by amendment to the organizing document). | 5a | |
| b | Type I or Type II only. Was any added or substituted supported organization part of a class already | | |
| | designated in the organization's organizing document? | 5b | |
| С | Substitutions only. Was the substitution the result of an event beyond the organization's control? | 5c | |
| | Did the organization provide support (whether in the form of grants or the provision of services or facilities) to | | |
| | anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited | | |
| | by one or more of its supported organizations, or (iii) other supporting organizations that also support or | | |
| | benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI. | 6 | |
| 7 | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contribute | | |
| • | (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity wi | | |
| | regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ). | 7 | |
| 0 | - | | |
| 8 | Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7 | | |
| 0- | If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ). | 8 | |
| 9a | Was the organization controlled directly or indirectly at any time during the tax year by one or more | | |
| | disqualified persons as defined in section 4946 (other than foundation managers and organizations describe | | |
| _ | in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI . | 9a | |
| b | Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which | | |
| | the supporting organization had an interest? If "Yes," provide detail in Part VI. | 9b | |
| С | Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit | | |
| | from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI. | 9c | |
| 10a | Was the organization subject to the excess business holdings rules of section 4943 because of section | | |
| | 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated | | |
| | supporting organizations)? If "Yes," answer 10b below. | 10a | |
| b | Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to | | |
| ~ | determine whether the organization had excess business holdings.) | 10b | |
| | | lule A (Form 990 o | - 000 53) 55 |

| Sched | ule A (Form 990 or 990-EZ) 2017 Baykeeper 68-01202 | 40 | F | Page 5 |
|--------|--|------------|--------|----------|
| Pa | t IV Supporting Organizations (continued) | | | |
| | | | Yes | No |
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| а | A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) | | | |
| | below, the governing body of a supported organization? | 11a | | |
| | A family member of a person described in (a) above? | 11b | | |
| | A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI . | 11c | | |
| Sec | tion B. Type I Supporting Organizations | | Yes | No |
| 1 | Did the directors, trustees, or membership of one or more supported organizations have the power to | | res | NO |
| • | regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the | | | |
| | tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or | | | |
| | controlled the organization's activities. If the organization had more than one supported organization, | | | |
| | describe how the powers to appoint and/or remove directors or trustees were allocated among the supported | | | |
| | organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | 1 | | |
| | | | | |
| 2 | Did the organization operate for the benefit of any supported organization other than the supported | | | |
| | organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part | | | |
| | VI how providing such benefit carried out the purposes of the supported organization(s) that operated, | | | |
| | supervised, or controlled the supporting organization. | 2 | | |
| Sec | tion C. Type II Supporting Organizations | | - | |
| _ | | | Yes | No |
| 1 | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors | | | |
| | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control | | | |
| | or management of the supporting organization was vested in the same persons that controlled or managed | | | |
| 500 | the supported organization(s). tion D. All Type III Supporting Organizations | 1 | | |
| Jec | tion D. An Type in Supporting Organizations | | Yes | No |
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the | | 103 | |
| • | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior ta | x | | |
| | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the | | | |
| | organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | | | | |
| 2 | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how</i> | | | |
| | the organization maintained a close and continuous working relationship with the supported organization(s). | 2 | | |
| | | - | | |
| 3 | By reason of the relationship described in (2), did the organization's supported organizations have a | | | |
| | significant voice in the organization's investment policies and in directing the use of the organization's | | | |
| | income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's | | | |
| 0 | supported organizations played in this regard. | 3 | | |
| | tion E. Type III Functionally Integrated Supporting Organizations | inctrue | tiona | <u> </u> |
| 1 a | Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see The organization satisfied the Activities Test. Complete line 2 below. | : IIISU UC | uons |). |
| b | The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i> | | | |
| c | The organization supported a governmental entity. <i>Describe in Part VI how you supported a government entity</i> . | tv (see ii | nstruc | tions). |
| 2 | Activities Test. Answer (a) and (b) below. | ., (| Yes | |
| а | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of | | | |
| | the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify | | | |
| | those supported organizations and explain how these activities directly furthered their exempt purposes, | | | |
| | how the organization was responsive to those supported organizations, and how the organization determined | | | |
| | that these activities constituted substantially all of its activities. | 2a | | |
| b | Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more | | | |
| | of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the | | | |
| | reasons for the organization's position that its supported organization(s) would have engaged in these | | | |
| - | activities but for the organization's involvement. | 2b | | |
| 3 | Parent of Supported Organizations. Answer (a) and (b) below. | | | |
| а | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or | | | |
| ι. | trustees of each of the supported organizations? <i>Provide details in Part VI.</i> | 3a | | |
| b | Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each | | | |
| FFA | of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | 3b | | |

Schedule A (Form 990 or 990-EZ) 2017

| Schedule A (Form 990 or 990-EZ) 2017 Baykeeper | | 68-012 | 20240 Page |
|--|----------|--------------------------|--------------------------------|
| Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Or | | | in in Dort VII) Can |
| 1 Check here if the organization satisfied the Integral Part Test as a qualifying instructions. All other Type III non-functionally integrated supporting organi | | | |
| | | musi complete Sectio | (B) Current Year |
| Section A - Adjusted Net Income | | (A) Prior Year | (optional) |
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3. | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or | | | |
| collection of gross income or for management, conservation, or | | | |
| maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4). | 8 | | |
| ection B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 Aggregate fair market value of all non-exempt-use assets (see | | | |
| instructions for short tax year or assets held for part of year): | | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d Total (add lines 1a, 1b, and 1c) | 1d | | |
| e Discount claimed for blockage or other | | | |
| factors (explain in detail in Part VI): | | | |
| 2 Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 Subtract line 2 from line 1d. | 3 | | |
| 4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, | | | |
| see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by .035. | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | Ourse at Marca |
| Section C - Distributable Amount | | | Current Year |
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | | |
| 2 Enter 85% of line 1. | 2 | | |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | | |
| 4 Enter greater of line 2 or line 3. | 4 | | |
| 5 Income tax imposed in prior year | 5 | | |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to | | | |
| emergency temporary reduction (see instructions). | 6 | | |
| 7 Check here if the current year is the organization's first as a non-functionally | -integra | ated Type III supporting | g organization (see |
| instructions). | | | |

Schedule A (Form 990 or 990-EZ) 2017

| Sched | ule A (Form 990 or 990-EZ) 2017 Baykeeper | | 68-012 | 0240 Page |
|--------|---|-----------------------------|----------------------------|--------------------------------|
| Ра | rt V Type III Non-Functionally Integrated 509(a) | 3) Supporting Organiz | zations (continued) | |
| Sec | ction D - Distributions | | | Current Year |
| 1 | Amounts paid to supported organizations to accomplish exe | empt purposes | | |
| 2 | Amounts paid to perform activity that directly furthers exemption | ot purposes of supported | | |
| | organizations, in excess of income from activity | | | |
| 3 | Administrative expenses paid to accomplish exempt purpos | es of supported organizati | ions | |
| 4 | Amounts paid to acquire exempt-use assets | | | |
| 5 | Qualified set-aside amounts (prior IRS approval required) | | | |
| 6 | Other distributions (describe in Part VI). See instructions. | | | |
| 7 | Total annual distributions. Add lines 1 through 6. | | | |
| 8 | Distributions to attentive supported organizations to which the | he organization is respons | live | |
| | (provide details in Part VI). See instructions. | | | |
| 9 | Distributable amount for 2017 from Section C, line 6 | | | |
| 10 | Line 8 amount divided by Line 9 amount | | | |
| 9 | Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions | (iii) Distributable |
| 4 | Distributed a securit for 2017 from Castion C. line C. | | Pre-2017 | Amount for 2017 |
| 1 2 | Distributable amount for 2017 from Section C, line 6 Underdistributions, if any, for years prior to 2017 | | | |
| 2 | (reasonable cause required - explain in Part VI). See | | | |
| | instructions. | | | |
| 3 | Excess distributions carryover, if any, to 2017 | | | |
| a | | | | |
| | From 2013 | | | |
| | Energy 0044 | | | |
| | | | | |
| | From 2015 | | | |
| | Total of lines 3a through e | | | |
| | Applied to underdistributions of prior years | | | |
| _ | Applied to 2017 distributable amount | | | |
| i | | | | |
| i | Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 | Distributions for 2017 from | | | |
| | Section D, line 7: | | | |
| а | Applied to underdistributions of prior years | | | |
| | Applied to 2017 distributable amount | | | |
| | Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 | Remaining underdistributions for years prior to 2017, if | | | |
| | any. Subtract lines 3g and 4a from line 2. For result | | | |
| | greater than zero, explain in Part VI. See instructions. | | | |
| 6 | Remaining underdistributions for 2017. Subtract lines 3h | | | |
| | and 4b from line 1. For result greater than zero, explain in | | | |
| | Part VI. See instructions. | | | |
| 7 | Excess distributions carryover to 2018. Add lines 3j | | | |
| | and 4c. | | | |
| 8 | Breakdown of line 7: | | | |
| - | Excess from 2013 | | | |
| | Excess from 2014 | | | |
| | Excess from 2015 | | | |
| | Excess from 2016 | | | |
| | Excess from 2017 | | | |
| | | | | ula & (Earm 000 ar 000 EZ) 201 |

EEA

Schedule A (Form 990 or 990-EZ) 2017

| Part VI | Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section |
|---------|---|
| | B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, |
| | lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.) |
| | |
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| SCHEDULE C | Po | litical Campaign and Lol | bying Acti | vitios | OMB No. 1545-0047 | | |
|--|------------------------------|---|-----------------|-------------------------|--|--|--|
| (Form 990 or 990-EZ) | | Itions Exempt From Income Tax Under | | | 2017 | | |
| | • | rganization is described below. | ., | m 990 or Form 990-E | Z. Open to Public | | |
| Department of the Treasury Internal Revenue Service | • | to www.irs.gov/Form990 for instructi | | | Inspection | | |
| - | | 990, Part IV, line 3, or Form 990-EZ, F | | litical Campaign Act | vities), then | | |
| | • | Parts I-A and B. Do not complete Part I 3)) organizations: Complete Parts I-A ar | | complete Part I R | | | |
| | ations: Complete Part | | | . complete Fait I-b. | | | |
| If the organization answ | vered "Yes," on Form | 990, Part IV, line 4, or Form 990-EZ, F | • | | | | |
| | - | iled Form 5768 (election under section a | . ,, | | | | |
| | - | NOT filed Form 5768 (election under se 990, Part IV, line 5 (Proxy Tax) (see s | . ,, | • | | | |
| Tax) (see separate instr | uctions), then | | | , | | | |
| • Section 501(c)(4), (| 5), or (6) organizations | Complete Part III. | | F ree 1 | | | |
| Name of organization | | | | - | over identification number | | |
| Baykeeper Part I-A Comp | lete if the organi | zation is exempt under section | on 501(c) or is | | 0120240 rganization. | | |
| | | direct and indirect political campaign a | . , | | guillanoin | | |
| | al campaign activities" | | | · | | | |
| 2 Political campaign | activity expenditures (s | see instructions) | | · · · · · · ▶ \$ | i | | |
| | | vities (see instructions) | | | | | |
| | | zation is exempt under sectioned by the organization under section 495 | | | | | |
| | | ed by organization managers under section 495 | | | | | |
| | | 5 tax, did it file Form 4720 for this year? | | | | | |
| - | | | | | | | |
| b If "Yes," describe in | | | | | | | |
| | | zation is exempt under section | | ept section 501(| c)(3). | | |
| | | e filing organization for section 527 exer | | • • | 、 | | |
| | | 's funds contributed to other organization | | | · | | |
| | | | | | 5 | | |
| • | | ines 1 and 2. Enter here and on Form 1 | | | | | |
| | | | | | | | |
| | | -POL for this year? | | | | | |
| | | r identification number (EIN) of all section | | | • | | |
| - | | ganization listed, enter the amount paid /ed that were promptly and directly deliv | | | | | |
| | | cal action committee (PAC). If additional | | | | | |
| (a) Nam | | (b) Address | (c) EIN | (d) Amount paid fro | | | |
| (2) (3 | - | | (0) = | filing organization's | contributions received and | | |
| | | | | funds. If none, enter - | -0 promptly and directly delivered to a separate | | |
| | | | | | political organization. If none, enter -0 | | |
| | | | | | | | |
| (1) | | | | | | | |
| (2) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| | | | | | | | |
| (4) | | | | | | | |
| | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| | | | | | | | |
| For Paperwork Reduction Act | Notice, see the Instructions | for Form 990 or 990-EZ. | | S | chedule C (Form 990 or 990-EZ) 2017 | | |

EEA

| | ule C (Form 990 or 990-EZ) 2017 Baykeeper | | 68-01202 | <u> </u> |
|------------|--|---|-----------------------|----------------|
| Pa | | s exempt under section 501(c)(3) and filed | Form 5768 (elect | ion under |
| | section 501(h)). | | | |
| A (| | affiliated group (and list in Part IV each affiliated group m | ember's name, | |
| | address, EIN, expenses, and share of | | | |
| B | Check Ch | A and "limited control" provisions apply. | 1 1 | |
| | Limits on Lobbyi | ng Expenditures | (a) Filing | (b) Affiliated |
| | (The term "expenditures" mea | ns amounts paid or incurred.) | organization's totals | group totals |
| 1a | Total lobbying expenditures to influence public opin | ion (grass roots lobbying) | 1,506 | |
| b | Total lobbying expenditures to influence a legislative | e body (direct lobbying) | 644 | |
| C | Total lobbying expenditures (add lines 1a and 1b) | | 2,150 | |
| d | Other exempt purpose expenditures | | 1,673,115 | |
| е | Total exempt purpose expenditures (add lines 1c an | d 1d) | 1,675,265 | |
| f | Lobbying nontaxable amount. Enter the amount from | n the following table in both | | |
| | columns. | | 233,763 | |
| | If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | | |
| | Not over \$500,000 | 20% of the amount on line 1e. | | |
| | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | | |
| | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | | |
| | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | | |
| | Over \$17,000,000 | \$1,000,000. | | |
| g | Grassroots nontaxable amount (enter 25% of line 1 | f) | 58,441 | |
| h | Subtract line 1g from line 1a. If zero or less, enter -0 |) | | |
| i | Subtract line 1f from line 1c. If zero or less, enter -0- | | | |
| j | If there is an amount other than zero on either line 1 | h or line 1i, did the organization file Form 4720 | | |
| | reporting section 4911 tax for this year? | | <u></u> | Yes No |

4-Year Averaging Period Under section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

| | L | obbying Expenditures | During 4-Year Avera | aging Period | | |
|----|--|----------------------|---------------------|-----------------|-----------------|------------------|
| | Calendar year (or fiscal year beginning in) | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) Total |
| 2a | Lobbying nontaxable amount | 235,548 | 8 | 185,774 | 233,763 | 655,085 |
| b | Lobbying ceiling amount (150% of line 2a, column (e)) | | | | | 982,628 |
| с | Total lobbying expenditures | 1,022 | 1,894 | 7,966 | 2,150 | 13,032 |
| d | Grassroots nontaxable amount | 58,887 | , | 46,444 | 58,441 | 163,772 |
| e | Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | 245,658 |
| f | Grassroots lobbying expenditures | 650 | 276 | 4,213 | 1,506 | 6,645 |

EEA

Schedule C (Form 990 or 990-EZ) 2017

| | e C (Form 990 or 990-EZ) 2017 Baykeeper | | 01202 | |
|----------------|---|--------|--------|-------------------|
| Part | II-B Complete if the organization is exempt under section 501(c)(3) and has NOT fi (election under section 501(h)). | led F | orm 5 | 5768 |
| For ea | ach "Yes," response on lines 1a through 1i below, provide in Part IV a detailed | (; | (b) | |
| | iption of the lobbying activity. | Yes | No | Amount |
| 1 [| During the year, did the filing organization attempt to influence foreign, national, state or local | | | |
| I | legislation, including any attempt to influence public opinion on a legislative matter or | | | |
| r | referendum, through the use of: | | | |
| a١ | Volunteers? | | | |
| b i | Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | | | |
| C I | Media advertisements? | | | |
| d I | Mailings to members, legislators, or the public? | | | |
| e l | Publications, or published or broadcast statements? | | | |
| f (| Grants to other organizations for lobbying purposes? | | | |
| g [| Direct contact with legislators, their staffs, government officials, or a legislative body? | | | |
| h f | Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | | |
| i (| Other activities? | | | |
| j - | Total. Add lines 1c through 1i | | | |
| 2 a [| Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | | |
| b l | If "Yes," enter the amount of any tax incurred under section 4912 | | | |
| | If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | |
| dl | If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |
| | III-A Complete if the organization is exempt under section 501(c)(4), section 501(c) | (5), c | or sec | tion |
| | 501(c)(6). | | | |
| | | | | Yes No |
| 1 \ | Were substantially all (90% or more) dues received nondeductible by members? | | | 1 |
| 2 [| Did the organization make only in-house lobbying expenditures of \$2,000 or less? | | | 2 |
| 3 [| Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? | | | 3 |
| Part | III-B Complete if the organization is exempt under section 501(c)(4), section 501(c) | (5), c | or sec | tion |
| | 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," O | R (b) | Part I | III-A, line 3, is |
| | answered "Yes." | | | |
| 1 [| Dues, assessments and similar amounts from members | | 1 | |
| 2 3 | Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of | | | |
| 1 | political expenses for which the section 527(f) tax was paid). | | | |
| a (| Current year | | 2a | |
| b (| Carryover from last year | | 2b | |
| c ⁻ | Total | | 2c | |
| | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | | 3 | |
| 4 I | If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the | | | |
| | excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying | | | |
| | and political expenditure next year? | | 4 | |
| | Taxable amount of lobbying and political expenditures (see instructions) | | 5 | |
| Part | | | | |
| Provid | e the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, li instructions); and Part II-B, line 1. Also, complete this part for any additional information. | nes 1 | and | |
| - ,500 | | | | |

| SC | HEDULE D | Suppler | mental Finar | ncial Stat | ements | | OMB No. 154 | 5-0047 |
|-----|--|--|------------------------|-------------------|-------------------------|----------------|------------------------|----------|
| (Fo | Form 990) ► Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ► Attach to Form 990. | | | | | | 20 ⁴ | 17 |
| _ | | | | | | | Open to | Public |
| • | rtment of the Treasury al Revenue Service | ► Go to www.irs.gov/l | | | e latest informatio | n. | Inspectio | |
| | of the organization | | | | | | entification number | |
| Ba | ykeeper | | | | | 68-0 | 120240 | |
| Pa | rt I Organiza | tions Maintaining Donor Advis | ed Funds or Oth | ner Similar F | unds or Accoun | ts. | | |
| | Complete | if the organization answered "Ye | s" on Form 990, | Part IV, line | 6. | | | |
| | | | (a) Dor | nor advised funds | | (b) Funds | and other accounts | |
| 1 | | nd of year | | | | | | |
| 2 | | of contributions to (during year) . | | | | | | |
| 3 | | of grants from (during year) | | | | | | |
| 4 | | at end of year | - ta contra a dest des | | danan addar d | | | |
| 5 | - | on inform all donors and donor advisor | - | | | | 🗆 Ye | es 🗌 No |
| 6 | - | anization's property, subject to the orga on inform all grantees, donors, and dor | | - | | | · · · · · [] [] | |
| U | - | purposes and not for the benefit of the | | | | | | |
| | • | issible private benefit? | | | | | TY | es 🗌 No |
| Ра | | vation Easements. | | | | | | |
| | | e if the organization answered "Y | es" on Form 990 | , Part IV, line | 7. | | | |
| 1 | | servation easements held by the organ | | | | | | |
| | Preservation of | of land for public use (e.g., recreation of | or education) | Preserva | ation of a historically | important lar | nd area | |
| | Protection of I | natural habitat | | Preserva | tion of a certified his | storic structu | re | |
| | Preservation of | of open space | | | | | | |
| 2 | Complete lines 2a | through 2d if the organization held a c | ualified conservation | on contribution | in the form of a cons | ervation | | |
| | | ast day of the tax year. | | | • | Held | at the End of the | Tax Year |
| а | | | | | | 2a | | |
| b | - | tricted by conservation easements | | | | 2b | | |
| C | | vation easements on a certified histori | | • • | ••••• | 2c | | |
| d | | vation easements included in (c) acqu | | | | 2d | | |
| 3 | | sted in the National Register vation easements modified, transferre | d released exting | | | | , tho | |
| 3 | tax year ► | valion easements modified, transferre | u, Teleaseu, eximgi | | | Lation during | | |
| 4 | · · · · · · · · · · · · · · · · · · · | where property subject to conservation | n easement is locat | ed ► | | | | |
| 5 | | tion have a written policy regarding the | | | andling of | | | |
| - | - | orcement of the conservation easement | | | - | | Ye | es 🗌 No |
| 6 | | r hours devoted to monitoring, inspecti | | | | | | |
| | ▶ | | | | | | | |
| 7 | Amount of expens | es incurred in monitoring, inspecting, h | nandling of violation | ns, and enforcin | g conservation ease | ements durin | ig the year | |
| | ►\$ | | | | | | | |
| 8 | Does each conser | vation easement reported on line 2(d) | above satisfy the r | equirements of | section 170(h)(4)(B |)(i) | _ | _ |
| | and section 170(h | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | 🗌 Ye | es 🗌 No |
| 9 | | be how the organization reports conse | | | • | | | |
| | | d include, if applicable, the text of the fo | potnote to the organ | hization's financ | cial statements that c | lescribes the | 9 | |
| Da | | ounting for conservation easements. | ions of Art Hi | storical Tre | asuras or Oth | or Simila | r Assots | |
| 1 a | | te if the organization answered | | | | | A33613. | |
| 1a | | elected, as permitted under SFAS 110 | | | | halance sh | reet | |
| | | rical treasures, or other similar assets | | | | | | |
| | | vide, in Part XIII, the text of the footno | | | | | | |
| b | | elected, as permitted under SFAS 110 | | | | | | |
| | - | rical treasures, or other similar assets | | | | | | |
| | | ovide the following amounts relating to | | | | | | |
| | | Ided on Form 990, Part VIII, line 1 | | | | | ▶ \$ | |
| | | ed in Form 990, Part X | | | | | ▶ \$ | |
| 2 | If the organization | received or held works of art, historica | al treasures, or othe | er similar asset | s for financial gain, p | rovide the | | |
| | following amounts | required to be reported under SFAS | 116 (ASC 958) rela | ating to these in | tems: | | | |
| а | Revenue included | on Form 990, Part VIII, line 1 | | | | | ▶ \$ | |
| h | Assets included in | Form 990 Part X | | | | | ► \$ | |

| - | D | | De du ettern | A at Matian | | Instructions | £ | | 200 |
|----------|----------|---------|--------------|-------------|---------|--------------|-----|-------|------|
| ror | Pa | Derwork | Reduction | ACT NOTICE. | see the | Instructions | TOF | Forms | 19U. |
| | | | | | | | | | |

| | ule D (Form 990) 2017 Baykeeper | | | | | 68-012 | | | Page 2 |
|---------|---|-------------------------------|---|--------------------------|------------|-------------------------|-----------------|------------|------------|
| Pa | t III Organizations Maintaining Col | lections of A | rt, Historical Tr | easures, o | or Oth | er Similar As | sets (co | ntinue | ed) |
| 3 | Using the organization's acquisition, accession, and | d other records, ch | neck any of the follow | ving that are a | a signific | ant use of its | | | |
| | collection items (check all that apply): | | | | | | | | |
| а | Public exhibition | d 🗌 Loa | n or exchange progra | ams | | | | | |
| b | Scholarly research | e 🗌 Oth | er | | | | | | |
| с | Preservation for future generations | | | | | | | | |
| 4 | Provide a description of the organization's collection | ons and explain ho | w they further the or | ganization's e | exempt p | urpose in Part | | | |
| | XIII. | | | | | · | | | |
| 5 | During the year, did the organization solicit or recei | ve donations of ar | t. historical treasures | s. or other sim | nilar | | | | |
| - | assets to be sold to raise funds rather than to be m | | | | | | П | Yes | No |
| Pa | t IV Escrow and Custodial Arrange | | <u> </u> | | | | | | |
| | Complete if the organization answ | | n Form 990. Part | t IV. line 9. | or rep | orted an amo | ount on F | orm | |
| | 990, Part X, line 21. | | | , | , | | | | |
| 1a | Is the organization an agent, trustee, custodian or o | ther intermediary | for contributions or o | ther assets n | ot | | | | |
| .a | | - | | | | | | Yes | No |
| b | If "Yes," explain the arrangement in Part XIII and c | | | | | ••••• | ••• 🗆 | 103 [| |
| b | | | ing table. | | | • | mount | | |
| ~ | Beginning balance | | | | 10 | | mount | | |
| ر ا | | | | | | | | | |
| d | Additions during the year | | | | | | | | |
| e | Distributions during the year | | | | | | | | |
| f | 3 | | | | | | | Vaa | |
| 2a | Did the organization include an amount on Form 99 | | | | • | | | L | No |
| b | If "Yes," explain the arrangement in Part XIII. Chec | ik nere if the expla | nation has been prov | vided on Part | XIII | | • • • • • | ••• | |
| Pa | <u>t</u> V Endowment Funds. | | | 4 IV / 1944 A | | | | | |
| | Complete if the organization answ | | | | | | | | |
| - | | (a) Current year | (b) Prior year | (c) Two years | | (d) Three years bac | | ur years b | |
| 1a | Beginning of year balance | 214,880 | 192,833 | 195 | ,823 | 295,23 | 6 | 364,2 | 253 |
| b | Contributions | | | | 907 | | | | |
| С | Net investment earnings, gains, and | | | | | | | | |
| | losses | 14,433 | 23,799 | (3 | ,897) | 2,08 | 4 | 38, | 757 |
| d | Grants or scholarships | | | | | | | | |
| е | Other expenditures for facilities and | | | | | | | | |
| | programs | | | | | 100,00 | 0 | 105,4 | 421 |
| f | Administrative expenses | 1,864 | 1,752 | | | 1,49 | 7 | 2, | 353 |
| g | End of year balance | 227,449 | 214,880 | 192 | ,833 | 195,82 | 3 | 295,2 | 236 |
| 2 | Provide the estimated percentage of the current year | ar end balance (lir | ne 1g, column (a)) he | eld as: | | | | | |
| а | Board designated or quasi-endowment | 00.00 % | | | | | | | |
| b | Permanent endowment > % | | | | | | | | |
| С | Temporarily restricted endowment | % | | | | | | | |
| | The percentages on lines 2a, 2b, and 2c should equ | ual 100%. | | | | | | | |
| 3a | Are there endowment funds not in the possession | of the organizatio | n that are held and ad | dministered fo | or the | | | | |
| | organization by: | | | | | | | Yes | No |
| | (i) unrelated organizations | | | | | | 3a(i) | X | |
| | | | | | | | | | Х |
| b | If "Yes" on 3a(ii), are the related organizations liste | d as required on S | Schedule R? | | | | 3b | 1 | |
| 4 | Describe in Part XIII the intended uses of the orga | • | | | | | | | I |
| | t VI Land, Buildings, and Equipmer | | | | | | | | |
| I u | Complete if the organization answ | | Form 990 Pari | t IV line 1 | 1a See | e Form 990 F | Part X lin | e 10 | |
| | | | | | | | | | |
| | Description of property | (a) Cost or othe (investme | | or other basis other) | ., | Accumulated epreciation | (u) B0 | ok value | |
| 10 | Land | (| , | | | | | | |
| 1a ⊾ | | • | | | | | | | |
| b | | • | | F 0.40 | | 4 == 4 | | - | 241 |
| C | Leasehold improvements | · | | 5,860 | | 4,519 | | | 341 |
| d | | • | | 199,886 | | 169,520 | | 30, | 366 |
| e | Other | • | | • | | | | | |
| Tota | I. Add lines 1a through 1e. (Column (d) must equa | I Form 990, Part 2 | K, column (B), line 10 | 0c.) | | 🕨 | | 31, | <u>707</u> |

| Schedule D (Form | 1 990) 2017 Baykeeper | | 68-012 | 0240 Page 3 |
|--------------------|--|--------------------------------------|---|------------------|
| Part VII | Investments - Other Securities. | | | |
| | Complete if the organization answer | ed "Yes" on Form 990, Parl | t IV, line 11b. See Form 990, | Part X, line 12. |
| | (a) Description of security or category | (b) Book value | (c) Method of valuation | |
| (4) Einensiel | (including name of security) | | Cost or end-of-year market v | alue |
| (1) Financial | | • | | |
| ., . | eld equity interests | • | | |
| (3) Other | | 13,939 | G ast | |
| (A) Cash | d investment fund | | Cost FMV | |
| (C) | | 227,449 | FMV | |
| (C) (D) | | | | |
| (E) | | | | |
| (F) | | | | |
| (G) | | | | |
| (H) | | | | |
| |) must equal Form 990, Part X, col. (B) line 12.) | 241,388 | | |
| Part VIII | Investments - Program Related. | | | |
| | Complete if the organization answer | ed "Yes" on Form 990, Parl | t IV, line 11c. See Form 990, | Part X, line 13. |
| | (a) Description of investment | (b) Book value | (c) Method of valuation | |
| | | | Cost or end-of-year market v | |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | • | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| |) must equal Form 990, Part X, col. (B) line 13.) | | | |
| Part IX | Other Assets. | | | |
| | Complete if the organization answer | | t IV, line 11d. See Form 990, | |
| | (a) | Description | | (b) Book value |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| | nn (b) must equal Form 990, Part X, col. (B) line | 15.) | | |
| Part X | Other Liabilities. | | | |
| | Complete if the organization answer | ed "Yes" on Form 990. Part | t IV. line 11e or 11f. See Forn | n 990. Part X. |
| | line 25. | ,, | , | , |
| 1. | (a) Description of liability | (b) Book value | | |
| (1) Federal | income taxes | | | |
| (2) Defer | red rent | 8,839 | 1 | |
| (3) | | | 1 | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| Total. (Column (b) |) must equal Form 990, Part X, col. (B) line 25.) | 8,839 | | |
| 2. Liability for | r uncertain tax positions. In Part XIII, provide the t | ext of the footnote to the organizat | ion's financial statements that reports | the |

organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.....

| Sched | ule D (Form 990) 2017 Baykeeper | 58-0120240 | Page 4 |
|-------|--|-------------|-----------|
| Pa | rt XI Reconciliation of Revenue per Audited Financial Statements With Revenue per | Return. | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. | | |
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 1,754,057 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| а | Net unrealized gains (losses) on investments | | |
| b | Donated services and use of facilities | | |
| с | Recoveries of prior year grants | | |
| d | Other (Describe in Part XIII.) | | |
| е | Add lines 2a through 2d | 2e | 71,310 |
| 3 | Subtract line 2e from line 1 | 3 | 1,682,747 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b 4a | | |
| b | Other (Describe in Part XIII.) | | |
| С | Add lines 4a and 4b | 4c | |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 1,682,747 |
| Pa | rt XII Reconciliation of Expenses per Audited Financial Statements With Expenses | per Return. | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. | | |
| 1 | Total expenses and losses per audited financial statements | 1 | 1,734,869 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| а | Donated services and use of facilities | | |
| b | Prior year adjustments | | |
| С | Other losses | | |
| d | Other (Describe in Part XIII.) | | |
| е | Add lines 2a through 2d | 2e | 59,604 |
| 3 | Subtract line 2e from line 1 | 3 | 1,675,265 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | | |
| b | Other (Describe in Part XIII.) | | |
| С | Add lines 4a and 4b | 4c | |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 | 1,675,265 |
| | rt XIII Supplemental Information. | | |
| | ide 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 IV, line 4; Par | art X, line | |
| 2; Pa | art XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information. | | |
| | | | |
| 01. | . Endowment funds intended uses (Part V, line 4) | | |
| | | | |

Baykeeper Fund

SCHEDULE M (Form 990)

Department of the Treasury

Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

► Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30. ► Attach to Form 990.

► Go to www.irs.gov/Form990 for the latest information.



Name of the organization Baykeeper

EEA

Employer identification number

68-0120240

| Pa | rt I Types of Property | | | | | | |
|-------|--|---------------------------|-------------------------------------|---|---------------------|---------|------|
| | | (a) | (b) | (c) | (d) | | |
| | | Check if | Number of contributions or | Noncash contribution amounts reported on | Method of dete | rmining | |
| | | applicable | items contributed | Form 990, Part VIII, line 1g | noncash contributio | on amou | unts |
| 1 | Art - Works of art | | | | | | |
| 2 | Art - Historical treasures | | | | | | |
| 3 | Art - Fractional interests | | | | | | |
| 4 | Books and publications | | | | | | |
| 5 | Clothing and household | | | | | | |
| | goods | | | | | | |
| 6 | Cars and other vehicles | | | | | | |
| 7 | Boats and planes | | | | | | |
| 8 | Intellectual property | | | | | | |
| 9 | Securities - Publicly traded | x | 2 | 4,071 | FMV | | |
| 10 | Securities - Closely held stock | | | | | | |
| 11 | Securities - Partnership, LLC, | | | | | | |
| | or trust interests | | | | | | |
| 12 | Securities - Miscellaneous | | | | | | |
| 13 | Qualified conservation | | | | | | |
| | contribution - Historic | | | | | | |
| | structures | | | | | | |
| 14 | Qualified conservation | | | | | | |
| | contribution - Other | | | | | | |
| 15 | Real estate - Residential | | | | | | |
| 16 | Real estate - Commercial | | | | | | |
| 17 | Real estate - Other | | | | | | |
| 18 | Collectibles | X | 1 | 2,645 | FMV | | |
| 19 | Food inventory | | | | | | |
| 20 | Drugs and medical supplies | | | | | | |
| 21 | Taxidermy | | | | | | |
| 22 | Historical artifacts | | | | | | |
| 23 | Scientific specimens | | | | | | |
| 24 | Archeological artifacts | | | | | | |
| 25 | Other ►(Event items) | x | 94 | 32,540 | Donor cost | | |
| 26 | Other ►(Flight vouchers) | x | 1 | 30,000 | Donor cost | | |
| 27 | Other ►() | | | | | | |
| 28 | Other ►() | | | | | | |
| 29 | Number of Forms 8283 received by | y the organiza | tion during the tax year for cor | tributions for | | | |
| | which the organization completed F | ⁻ orm 8283, Pa | rt IV, Donee Acknowledgemei | nt | 29 | _ | |
| | | | | | | Yes | No |
| 30a | During the year, did the organization | n receive by c | ontribution any property repor | ted in Part I, lines 1 through | | | |
| | 28, that it must hold for at least three | e years from th | ne date of the initial contribution | on, and which isn't required | | | |
| | to be used for exempt purposes for | | ding period? | | 30a | | Х |
| b | If "Yes," describe the arrangement i | | | | | | |
| 31 | Does the organization have a gift a | cceptance pol | icy that requires the review of | any nonstandard | | | |
| | contributions? | | | | 31 | X | |
| 32a | Does the organization hire or use the | hird parties or | related organizations to solici | t, process, or sell noncash | | | |
| | contributions? | | | | | X | |
| b | If "Yes," describe in Part II. | | | | | | |
| 33 | If the organization didn't report an a | amount in colu | mn (c) for a type of property for | or which column (a) is checked, | | | |
| | describe in Part II. | | | | | | |
| For F | Paperwork Reduction Act Notice, s | see the Instru | ctions for Form 990. | | Schedule M (For | m 990) | 2017 |

| Schedule M (Form 990) 2017 Baykeeper | 68-0120240 | Page 2 |
|--|-------------------|---------------|
| Part II Supplemental Information. Provide the information required by Part I, line | | |
| the organization is reporting in Part I, column (b), the number of contribution | | eived, |
| or a combination of both. Also complete this part for any additional informat | ion. | |
| | - - . | |
| 01. Number of contributions or items or both (Part I | , COL D) | |
| | | |
| Lines 9 and 25 - Number of contributions | | |
| | | |
| | | |
| 02. Third party arrangements (Part I, line 32b) | | |
| vz. mild party allangements (Part 1, Time 52b) | | |
| Baykeeper contracts with a broker-dealer to receive and sell publicly | traded securities | |
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SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service Name of the organization

Baykeeper

Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or 990-EZ. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

ZU1 Open to Public Inspection

Employer identification number

68-0120240

01. Form 990 governing body review (Part VI, line 11)

The auditor prepares the 990, the financial officer reviews it, the executive director

submits it to the treasurer and both of them review and approve it. In addition, the

entire board of directors receives the 990 before the auditor files it.

02. Conflict of interest policy compliance (Part VI, line 12c)

Annually at the last board meeting of the fiscal year, each board member submits a

conflict of interest disclosure form, which the governance committee reviews. Any actual

or apparent conflict is discussed with that board member, including the need for recusal.

03. CEO, executive director, top management comp (Part VI, line 15a)

The board of directors determines the compensation of the executive director annually following a performance review conducted by the governance committee. Compensation is determined following review of comparability data, including the compensation and benefits survey published annually by the Center for Nonprofit Management. All deliberations and decisions are contemporaneously substatiated by the governance committee and the board of directors.

04. Other officer or key employee compensation (Part VI, line 15b

The board of directors determines the compensation of the financial director annually

following a performance review conducted by the governance committee. Compensation is

determined following review of comparability data, including the compensation and benefits

survey published annually by the Center for Nonprofit Management. All deliberations and

decisions are contemporaneously substatiated by the governance committee and the board of

directors.

Baykeeper

Employer identification number 68-0120240

Page 2

05. Governing documents, etc, available to public (Part VI, line 19)

Baykeeper makes its governing documents, policies and financial statements available upon

request.

| Statement of Program Service Accomplishments | 2017 PG01 |
|--|--|
| Name(s) as shown on return | Your Social Security Number |
| Baykeeper | 68-0120240 |
| Form 990-Part III(a) Statement of Service Accomplishment | Statement #4 |
| Program Service Code\$0Program Service Expenses\$0Grants and allocations included in above expense\$0Program Services Revenue\$0\$0 | |
| Explanation Baykeeper incorporated as a nonprofit, public benefit corporation in Ca 23, 1987, as the San Francisco Bay-Delta Preservation Association, and 2 May 1989, the fourth "Waterkeeper" organization in the country. For 30 constant threats and major polluters, Baykeeper has been a fierce champ Bay. For more information, please visit us online at baykeeper.org. | became Baykeeper in years, standing up to |
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